Charity Number: SC049112

TINY CHANGES

(A Scottish Charitable Incorporated Organisation)

ANNUAL REPORT AND
UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

Whitelaw Wells
Chartered Accountants

TINY CHANGES

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

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REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Marion Hutchison	(Resigned 31 July 2025)
Aine Lovedale	
Ami Anderson	
John Todd	
Dionne Hossack	
Amy Gunn	(Resigned 1 May 2026)
Kelly Flint	
Hannah Stakes	(Resigned 12 August 2026)
Rasheeq Syed	

Registered Office and Principal Operating Address
Tiny Changes
15 Calton Road
Edinburgh
EH8 8DL

Registered Charity Number
SC049112

Web-site address
tinychanges.com

Independent Examiner
Kevin Cattanach CA
Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh EH3 6AT

Bankers
Clydesdale Bank
83 George Street
Edinburgh
EH2 3ES

TINY CHANGES

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The Trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 March 2026, prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the charity's constitution, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

The charity obtained charitable status on 8 March 2019.

The charity's purposes are the advancement of health and of education on mental health issues by supporting and carrying out projects to:

- Raise awareness about mental health issues, particularly among young people and in relation to young people's mental health;
- Advance understanding of the root causes of mental ill health and support innovation in the design and delivery of mental health services to young people;
- Support and promote initiatives that provide help to young people impacted by mental health problems, their families and carers; and
- Provide a voice to young people who have been affected by mental health issues to influence mental health policy and practice.

ACHIEVEMENTS AND PERFORMANCE

In 2025-26 the charity piloted a new co-production model that supports young leaders to design and deliver youth mental health projects. The first cohort of young leaders co-produced and successfully delivered five pilot projects, with the support of Tiny Changes colleagues. This work benefits young people who face mental health challenges, feel isolated, face intersecting forms of inequality, and barriers including long waits for NHS support. This year saw significant positive changes to core operations alongside fundraising challenges that mirror those faced by organisations across the third and public sectors.
The key achievements of the charity during the period included:

- A new youth-led co-production model was implemented, with five leaders under 30 trained and supported through co-design and delivery of community mental health pilot projects. Five intersectional, creative pilots comprised podcasting, henna art, filmmaking, primary school aged mental health ambassadors, student wellbeing.

ACHIEVEMENTS AND PERFORMANCE (cont)

- Tiny Changes pilots supported over 200 children and young people in 2025-26. Young people consistently share that taking part in Tiny Changes programmes has a meaningful impact on their lives. They have told staff they feel seen, heard, with many describing the experience as having "changed" them. Both participants and leaders grow more confident, creative and better equipped to deal with what life might throw at them. Evaluation of the pilot programme and planning will help build the charity's impact. Early feedback shows:
  1. Project participants feel seen, heard and less isolated, gain tools and connection to live happier lives. Reflecting on a film about grief that a Tiny Changes group co-produced; one participant said, "I was comfortable sharing my disability but wasn't talking about how I was feeling inside until I met these new friends and felt like it's ok to talk, it was fun, you listened."
  2. Project leaders feel agency and confidence to make change happen, in an inclusive community. They become leaders with knowledge and skills for sustainable change. The co-production pilot successfully equipped five leaders, directly benefitting 98 young people in 2025-26. "I noticed a massive change in me - a lot more confidence and positivity. Being part of the Tiny Changes team developed my leadership, organisational, and team working skills."
  3. Tiny Changes' community feels motivated to make change and understands the value of early, creative intervention. Through co-design workshops with charity partners, children helped create a wellbeing cabin, inspiring the partner to involve children in future decision-making.

- In partnership with design and architecture agency S+Co, who provided pro bono support, the designs for Scotland's first playground mental wellbeing cabin were finalised and production began. Co-design workshops were held with local children and the local community in Leith. Working with local children to make sure the playground cabin means something to them and to reduce stigma around this space, and mental health issues, was brilliant and a highlight for all partners involved in this programme.

- The CEO and trustees worked together to complete foundational work including budgeting and operational planning for grant fundraising, a new potential restricted income stream for the charity. To date, Tiny Changes has been almost entirely funded by unrestricted funds and is now seeking additional, longer term funding to ensure the longevity of its youth-led programmes and projects.

- Staff training continued, building on the project leader leadership programme the previous year, and included child protection, networking, monitoring and evaluation. Training was delivered both in house and by Children in Scotland.

- Tiny Changes is fully compliant in safeguarding and child protection, with staff having completed training and every trustee, volunteer and staff member now a PVG member in line with new regulations.

- Two new policies were ratified; a reserves policy and an ethical investment and partnerships policy, guiding how the charity accepts and spend money while staying true to Tiny Changes values - honest, brave, kind and hopeful. Reserves were invested in an ethical interest bearing savings account, creating a new and dependable unrestricted income stream.

ACHIEVEMENTS AND PERFORMANCE (cont)

- The charity invested in staff wellbeing, offering professional mental health support and supervision to employees. Staff who used mental health services have reported an improvement in their wellbeing and are better equipped and supported to cope with professional and personal challenges or periods of mental illness as a result.

- The charity received continued financial and marketing support from partners Coldplay, The National, Stirling Council, KESTIN, Faber Music, DF Concerts, Tenement TV and Edinburgh Street Food and new support from Fettercairn, International Beverage, Bioscript Stirling and Give a Car . These partners have not only generated income and valuable in- kind gifts, they help Tiny Changes connect with its community, reach new audiences and increase brand awareness.

- The Tiny But Mighty Appeal launched, marking the most ambitious fundraising campaign to date, with a target of funding more youth-led mental health projects in the coming years. This appeal includes the most successful content of all time, including launch figures over 60,000 and half a million views of Coldplay x Tiny Changes content.

- Tiny Changes secured two small grants from Scottish Children's Lottery and Warburtons to provide resources for its playground mental wellbeing cabin, including messy play suits and wellies, soft furnishings and activities.

PLANS FOR FUTURE PERIODS

In 2026-27 the charity will continue to prioritise urgent, strategic fundraising to ensure financial stability and work towards longer-term sustainability. The aim remains the same as last year; to secure medium to long term funding for staff, core overheads and future cohorts of young project leaders to continue our newly established co-production model and other programmes that help young minds feel better.

The charity will complete the foundational work required to provide the best chance of success in fundraising. This includes operational development, impact and donor evaluation. Following early findings from the co-production pilot year, the charity will complete a full evaluation of youth leadership and co-production next year and determine both the direction of the charity and its work with and for young people in Scotland.

The charity maintains a strong commitment to diversity, inclusion and the representation of trustees and staff with relevant and intersectional personal and professional experience, with plans to secure funding for recruitment and training across the charity.

The playground mental wellbeing cabin will be installed and launched in 2026-27, with national media coverage. The design is a finalist in the Scottish Design Awards 2026. The cabin will support over 200 children, the staff and local community in North Edinburgh, and evaluation options will be explored to record the difference a dedicated, youth-led space like this can make to children's mental health, associated stigma, and psychological education.

TINY CHANGES

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

FINANCIAL REVIEW

Results for the year

During the year the charity generated total income of £137,255 (2025: £221,888) and recorded total expenditure of £263,357 (2025: 268,254). There was a deficit of £126,102 (2025: £46,366), of which a surplus of £4,459 (2025: £nil) related to restricted funds and a deficit of £130,561 (2025: £46,366) related to unrestricted funds. At the year-end total funds amounted to £206,626 (2025: £332,728), of which £202,167 related to unrestricted funds (2025: £332,728) and £4,459 related to restricted funds (2025 £Nil).

Reserves policy

The trustees have reviewed the Charity's level of reserves closely in 2026. A risk-based approach is being taken to setting the optimal level of reserves, taking account of the reliability and predictability of income, the costs that would be incurred in re-organising or winding down activities, and specific potential liabilities identified. Amounts are included both for the risks the trustees are aware of and for contingencies, so that Tiny Changes is able to meet unexpected costs and to respond to opportunities as they arise.

Reserves are principally held in order to:

- protect the continuity of Tiny Changes' work against uncertain future income streams;
- provide the capital needed to finance investment in operations;
- cover specific liabilities and identifiable risks; and
- allow Tiny Changes to respond to unexpected opportunities that further its response to evolving need.

The trustees have set optimal free reserves at between £110,000 and £148,000. As at 31 March 2026 the level of free reserves stood at £142,199.

Tiny Changes holds designated reserves of £59,968 and restricted reserves of £4,459. Designated reserves represent unrestricted funds that the trustees have set aside at their discretion for a specific purpose and are therefore not available for other activities; the designation this year relates to a marketing and fundraising role to be delivered over the 12 months following the approval of these accounts and an additional amount to cover costs for evaluating the effectiveness of the charity's projects with young people. Restricted reserves relate to income to be applied in accordance with specific restrictions imposed by funders and accordingly do not form part of general reserves.

Risk Management

The Trustees are aware of their responsibilities with regards to safeguarding of the charity's assets and for managing the risks associated with the main activities of the charity. Risks are taken into account in every decision made at Board level, as well as in the operational processes of the charity. A governance risk register is regularly monitored by the trustees, and actions taken where necessary at Board meetings. In 2025, a new trustee with extensive expertise in risk and project management was appointed to oversee and maintain the charity's risk register.
The principal risks facing the charity in 2025-26 were:

Fundraising risk – the intensity of programme delivery and small core team meant less time and resource available for fundraising, which created a very real risk of not achieving income targets for the year. This financial risk continues to be exacerbated by a challenging external fundraising climate for charities in the UK. To mitigate this risk, the charity closely monitored its finances and restructured the organisation, reducing costs.

Operational risk - An organisation restructure, with less staff at the beginning, halfway point then again reduced further by the end of the year, saw the organisation become overly dependent on its CEO. Associated risks of an increased and unsustainable resource load for the charity's leadership included detrimental impact to staff health and wellbeing, operational and fundraising delays. To mitigate this risk, the charity communicated openly with staff, offered external support and time off, began forward planning, including future recruitment as a priority for 2026-27, and developed its first baseline budget as a foundation for a realistic, manageable year ahead.

Governance risk - Six out of seven trustees terms end at the 2027 AGM, posing a risk to the charity of multiple trustees stepping down at the same time. To mitigate this risk, an annual governance assessment has been reinstated to identify potential governance risks earlier and plan accordingly, and staggered trustee recruitment was agreed for future years. The risk of reliance on the Treasurer for financial oversight and control was also flagged as a significant risk this year. To mitigate this risk, a finance and admin assistant was procured to support finance processes, and a new financial controls policy will be put in place next year.

Reserves risk - The absence of investment and reserves policies meant that unrestricted and committed savings were being held in the charity's main bank account, not accruing interest, and not sufficiently defined, approved or monitored. To mitigate this risk, the Board created and implemented an investment policy and reserves policy, defined and invested up to six months' reserves into an ethical, interest bearing Charities Aid Foundation savings account. The need to plan and save for the future became a priority through the organisation restructure and reserves policy will be updated to mitigate the risk of future reserves not matching organisational growth in the years ahead.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Tiny Changes was incorporated as a Scottish charitable organisation and commenced operation on 8 March 2019 taking over the business of the unincorporated Tiny Changes. The charity is governed under its constitution.

Recruitment, appointment, induction and training of trustees

Trustees are selected for appointment based on their skills and experience. Trustees serve for a period of three years, following which they are eligible for reappointment. The selection of Trustees reflects the charity's commitment to equal opportunities, pluralism and inclusiveness.

Operational structure and decision making

The board is ultimately responsible for the charity and meets regularly to discuss all matters relevant to the charity. The board may delegate any of their powers to sub-committees; a sub-committee must include at least one charity trustee, but other members of a sub-committee need not be charity trustees.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustees are responsible for preparing a Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that show and explain the transactions of the charity and disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with The Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Constitution of the charity. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board on 01/09/25 and signed on their behalf

....

John Todd

TINY CHANGES

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2026

I report on the accounts for the year ended 31 March 2026 as set out on pages 11 to 18.

Respective responsibilities of the Trustees and the Independent Examiner
The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (as amended) does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's report
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement
In the course of my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

   - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act, Regulation 4 of the 2006 Accounts Regulations (as amended); and
   - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)

   have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kevin Cattanach

....

Kevin Cattanach CA
Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT

1 September 2026

TINY CHANGES

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating the Income and Expenditure Account)

FOR THE YEAR ENDED 31 MARCH 2026

	Note	Unrestricted Funds £	Restricted Funds £	2026 £	2025 £
Income from:					
Donations and legacies	2	95,798	-	95,798	156,091
Charitable activities					
Grant income	3	-	4,459	4,459	-
Other trading activities	4	34,403	-	34,403	65,797
Investment Income					
Bank interest		2,595	-	2,595	-
Total income		132,796	4,459	137,255	221,888
Expenditure on:					
Raising funds	5	16,475	-	16,475	31,506
Charitable activities	5	246,882	-	246,882	236,748
Total expenditure		263,357	-	263,357	268,254
Net income/(expenditure) and movement in funds for the year		(130,561)	4,459	(126,102)	(46,366)
Reconciliation of funds:					
Total funds brought forward		332,728	-	332,728	379,094
Total funds carried forward		202,167	4,459	206,626	332,728

All gains and losses recognised in the period are included above.

All the results relate to continuing activities.

The notes on pages 13 to 18 form part of these financial statements.

TINY CHANGES

BALANCE SHEET

AS AT 31 MARCH 2026

	Note	£	2026 £	2025 £
Current assets				
Cash at bank and in hand			206,361	337,175
Stock	8		1,502	-
Debtors	9		3,661	4,112
			211,524	341,287
Creditors: amounts falling due within one year	10		(4,898)	(8,559)
Net current assets			206,626	332,728
Net assets			206,626	332,728
Funds				
Restricted funds	11		4,459	-
Unrestricted funds:				
General funds	11		142,199	332,728
Designated funds	11		59,968	-
			206,626	332,728

Approved by the board on 01/09/26 and signed on its behalf by:

....

John Todd
Trustee

The notes on pages 13 to 18 form part of these financial statements.

1. ACCOUNTING POLICIES

Basis of accounting
The accounts have been prepared under the historical cost convention and are in accordance with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019, as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

The charity's accounts are presented in sterling as that is the currency in which its transactions are denominated.

The charity has taken advantage of the exemption from the requirement to prepare a Statement of Cash Flows as permitted under FRS 102 and the Charities FRS 102 SORP.

Going concern
The accounts have been prepared on the going concern basis which assumes the charity will continue in operational existence for the foreseeable future. The charity's ability to continue in operational existence depends on continuing and sufficient funding support. The trustees believe that there is sufficient funding in place to cover operational costs for at least 12 months from the date of signing.

Income recognition
All income is included in the Statement of Financial Activities when the charity is entitled to the income, receipt is probable and the amount can be quantified with reasonable accuracy.

- Income by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Where entitlement is conditional on the delivery of a specific performance by the charity, grants are recognised when the charity becomes unconditionally entitled. Where related to performance and specific deliverables, grants are accounted for as the charity earns the right to consideration by its performance.
- Investment income is included when receivable.
- Income from other trading activities is accounted for when earned.
- The value of services provided by volunteers is not incorporated in the financial statements. Further details of the contribution of volunteers can be found in the Trustees' Report.

Expenditure recognition
Expenditure is recognised on an accruals basis when the charity has entered into a legal or constructive obligation, it is probable that settlement will be required and the amount can be measured with reasonable accuracy. The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

- Costs of raising funds comprise the costs associated with attracting grants and donations, and costs of trading for fundraising purposes.

1. ACCOUNTING POLICIES (continued)

Expenditure recognition (continued)

- Charitable expenditure comprises costs incurred in the delivery of our charitable activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them, including governance costs.
- Governance costs comprise those associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.
- Grants payable are payments made to third parties in the furtherance of the charitable objects of the Charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will received the grant. Grant awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the Charity

Financial instruments

Financial instruments comprise financial assets and financial liabilities which are recognised when the charity becomes a party to the contractual provisions of the instrument. They are classified as "basic" in accordance with FRS102 s11 and are accounted for at the settlement amount due which equates to the cost or amount prepaid. Financial assets comprise cash and debtors and financial liabilities comprise creditors.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

2. Donations and legacies

	Unrestricted 2026 £	Unrestricted 2025 £
Donations	95,798	156,091
	95,798	156,091

3. Grant income

	Total 2026 £	Total 2025 £
Restricted:-		
Warburtons Community Grants	400	-
Scottish Children's Lottery Trust	4,059	-
	4,459	-

All grant income during the year was restricted (2025: £Nil).

4. Other trading activities

	Unrestricted 2026 £	Unrestricted 2025 £
Offline merchandise sales	2,437	1,519
Online merchandise sales	25,637	16,737
Events and auction proceeds	4,827	47,451
Gain on stock revaluation	1,502	-
	34,403	65,797

5. Expenditure on charitable activities

	Total 2026 £	Total 2025 £
Charitable activities		
Staff cost (Note 6)	114,717	142,818
Programmes	76,274	21,067
Telephone and IT	4,130	4,743
Postage and stationery	345	2
Event/Fundraising	16,425	30,935
Travel	874	1,129
Rent	4,959	3,535
Professional fees	32,837	39,806
Website costs	1,020	1,038
Advertising	4,439	6,140
Accountancy fees	1,851	1,345
Insurance	782	453
Bank Charges	51	2
Subscriptions	-	570
Other costs	1,612	11,147
Governance costs		
Independent Examination fees	2,800	3,320
Board Expenses	241	204
Total	263,357	268,254

Expenditure totalled £263,357 (2025: £268,254) for the period. Restricted expenditure was £Nil (2025: £ nil) and unrestricted expenditure was £263,357 (2025: £268,254).

The trustees consider there to be only one charitable activity.

6. Staff costs and Numbers:

	2026	2025
	£	£
Wages and salaries	102,038	121,585
Social Security costs	1,393	9,716
Pension costs	9,654	11,517
Redundancy settlement costs	1,632	-
	114,717	142,818

The average number of employees during the year, on a head count basis, was 5 (2025: 5).
During the year 1 employee (2025: no employees) left the business under settlement agreement, at a total cost of £1,632 (2025: Nil). The policy for settlement agreements follows the statutory provisions. No employee received remuneration of more than £60,000 in either the current or previous years.

7. Net income/(expenditure)

	2026	2025
	£	£
Net (expenditure)/income for the period is stated after charging:-		
Trustees remuneration	-	-
Independent Examiner's remuneration:		
– Independent examination fee	2,800	3,320

8. Stock

	2026	2025
	£	£
Charity resources held for resale	1,502	-

9. Debtors: Amounts falling due within one year

	2026	2025
	£	£
Other debtors	3,661	4,112
	3,661	4,112

10. Creditors: Amounts falling due within one year

	2026	2025
	£	£
Other creditors and accruals	4,898	8,559
	4,898	8,559

11. Movement in funds

	At 1 April 2025 £	Income £	Expenditure £	At 31 March 2026 £
Unrestricted funds				
General	332,728	72,828	(263,357)	142,199
Designated	-	59,968	-	59,968
Total unrestricted funds	332,728	132,796	(263,357)	202,167
Restricted Funds				
Scottish Children's Lottery Fund	-	4,059	-	4,059
Warburtons Community Grant	-	400	-	400
Total restricted funds	-	4,459	-	4,459
Total funds	332,728	137,255	(263,357)	206,626

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Unrestricted funds				
General	379,094	221,888	(268,254)	332,728
Total funds	379,094	221,888	(268,254)	332,728

General funds

Unrestricted funds, which comprise the general funds, are expendable at the discretion of the trustees, in furtherance of the objects of the charity.

Designated Funds

These funds are designated to provide for the salary of a marketing and fundraising role for the charity and an additional amount to cover costs for evaluating the effectiveness of the charity's projects with young people.

Scottish Children's Lottery Fund:
Restricted funds for the purpose of carrying out activities and completing a mental health cabin at Leith primary school.

Warburtons Community Grant:
Restricted funds for the purchase of wellies and other outdoor clothing to allow children to take part in outdoor activities at Leith Primary School as part of the mental health cabin programme.

12. Analysis of net assets between funds

	General funds £	Designated funds £	Restricted funds £	Total funds £
Current assets	147,097	59,968	4,459	211,524
Current liabilities	(4,898)	-	-	(4,898)
Net assets at 31 March 2026	142,199	59,968	4,459	206,626

Comparative figures:

	General funds £	Designated funds £	Restricted funds £	Total funds £
Current assets	341,287	-	-	341,287
Current liabilities	(8,559)	-	-	(8,559)
Net assets at 31 March 2025	332,728	-	-	332,728

13. Related party transactions

During the year, £Nil (2025: £136) was paid to trustees as a reimbursement for expenses paid personally, none of which is outstanding at the year end.

None of the trustees received any remuneration.

14. Taxation

The charity is recognised as having charitable status by H M Revenue & Customs for taxation purposes. As a result, no liability to taxation is anticipated on any of its income.