REGISTERED COMPANY NUMBER: SC515689 (Scotland)
REGISTERED CHARITY NUMBER: SC052608



Report of the Trustees and

Unaudited Financial Statements for the Year Ended 30 June 2026

for

Uppertunity Limited

Uppertunity Limited

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Uppertunity Limited

Report of the Trustees
for the Year Ended 30 June 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2026. The trustees have adopted the provisions of 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) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC515689 (Scotland)

Registered Charity number

SC052608

Registered office

Ground Floor Left
Dudhope Castle
Barrack Road
Dundee
DD3 6HF

Trustees

Mr D Anderson
Ms E L Charlton
Mrs D G Du Plooy
Mr G J W White
Mr D H Piddock
Ms S Stevenson (resigned 25.8.25)
Mr F McKay (resigned 17.9.26)
Mr R N Irvine (appointed 1.2.26)
Ms G Westgarth (appointed 17.3.26)

Independent Examiner

Davies Archytas Accountants Ltd
12-13 The Oaks
Clews Road
Redditch
Worcestershire
B98 7ST

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 30 September 2026 and signed on its behalf by:

Mrs D G Du Plooy - Trustee

OBJECTIVES AND ACTIVITIES

Uppertunity is a Dundee-based charity and social enterprise creating opportunities for adults aged 16 and over with learning disabilities, autism, additional support needs and other barriers that may limit access to education, employment, social opportunities or community life.

Our aim is to create a fairer and more inclusive society where people are supported to learn, connect, contribute and thrive. We work alongside individuals, recognising their strengths, interests, choices and different ways of communicating and participating.

Uppertunity provides long-term, relationship-based support rather than short-term interventions. More than 100 people currently take part in our programmes each week through over 20 weekly workshops, social activities, skills development, volunteering, community engagement and environmental projects.

Our work is organised around five core areas:

1) Weekly Warriors
More than 20 weekly creative and skills-based workshops including art, drama, music, sewing, gardening, movement and life skills.

2) Social Butterflies
Social activities, outings, community events, lunch club and our inclusive Bowling Stones League, helping people build friendships and connect with their wider community.

3) UppLift
Learning, training, volunteering and personal development opportunities for members, volunteers, students and staff.

4) Power of Diversity
Creative projects, exhibitions and member-designed products which celebrate difference, explore identity and challenge stereotypes.

5) Green Explorers
Gardening, environmental learning, nature-based activities and our History and Nature Trail at Dudhope Castle.

Our mission is guided by five aims:

1) Fostering Empowerment and Belonging
Support people who feel marginalised to feel valued, listened to and connected to their community.

2) Promote Growth and Resilience
Develop confidence, transferable skills and resilience through curiosity, playfulness and exploration.

3) Challenge Perceptions
Challenge negative perceptions of self and others, celebrate difference and break down barriers of misunderstanding.

4) Build Sustainable Communities
Support social, economic and environmental sustainability through education, partnership and practical action.

5) Encourage Connection and Collaboration
Develop meaningful relationships and partnerships which reduce isolation and create opportunities for people to learn from one another.

At the heart of Uppertunity is the belief that everyone has something valuable to contribute. We work with people rather than for them, listening and adapting as our community changes.

Our most recent member feedback reinforces this approach. Of 53 members who took part, 50 said Uppertunity had helped them feel better about themselves (3 said unsure). Members particularly highlighted routine and structure, learning new skills, friendships, belonging, increased confidence, greater independence and having opportunities to contribute.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Type of Governing Document

Uppertunity Limited is a charitable company limited by guarantee and has no share capital. The organisation was incorporated on 15 September 2015 as a Community Interest Company and converted to a charity in 2023.

The charitable company was established under a Memorandum of Association which sets out its objects and powers and is governed by its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Structure of Board and Team

Uppertunity is overseen by a voluntary Board of Trustees who hold ultimate responsibility for governance, compliance, financial oversight and strategic direction. The Board meets formally throughout the year, with additional communication, working groups and meetings taking place when required.

The Board works closely with the management team to review organisational aims, assess impact and risk, oversee finances and support longer-term planning.

Operational delivery is led by the Managing Director and wider management team. During the reporting period Uppertunity employed eight members of staff and was supported by approximately 30 volunteers, alongside placement students, trustees and community partners.

Uppertunity operates a relational and collaborative leadership approach. Staff, volunteers, trustees and members are viewed as part of a wider ecosystem, with different roles but a shared responsibility for creating a healthy and inclusive community.

Members influence services through regular conversations, one-to-one support, questionnaires, visioning activities and informal feedback. During the year, feedback directly influenced new activities and service development, including the continuation of Comic Club and the development of additional food-skills opportunities.

The Board includes a range of professional and lived experience, including experience in public service, social enterprise, additional support needs, caring responsibilities, governance and community development. The Board includes a parent carer and trustees with lived experience.

Uppertunity is committed to ongoing development in governance, leadership and reflective practice. Staff and volunteers take part in regular training, team development and reflective sessions, helping us ensure that our services remain safe, accountable and responsive.

ACHIEVEMENTS AND PERFORMANCE

The year ending 30 June 2026 was one of significant activity, learning and development for Uppertunity.

More than 100 people were supported each week, with 1,144 Weekly Warriors sessions delivered during the year across creative activities, life skills, wellbeing, movement, environmental learning and practical development.

Our Social Butterflies programme delivered 81 different social and community activities, separate from weekly groups. These included outings, volunteering days, festivals, public events, exhibitions and our inclusive Bowling Stones League. Lunch Club also provided regular, informal social support to approximately 80 people across the year.

Skills development became an increasingly important part of our work. Through UppSkills, Wise Upp, volunteering and external workshops, members explored areas including photography, jewellery making, independent travel, mental health and wellbeing, practical green living, Makaton, drawing and sports. External organisations delivered 35 workshops, allowing members to access specialist skills and experiences while strengthening community partnerships.

Independent travel workshops delivered with ENABLE Scotland provided a particularly strong example of practical growth. Members learned about different forms of transport before completing a real journey across Dundee, adapting their plans when things did not go as expected.

We continued to provide meaningful volunteering and skills-development opportunities through food, gardening and community projects. During the reporting period, Serendipities delivered 115 catering events, involving approximately 30 volunteers and catered for more than 500 people at its largest event.

Our community visibility also grew. Members created three public exhibitions – Different Together, Forming Care and Dreaming Big, sharing art, photography, sculpture and personal ideas with the wider public. Members also took part in Dundee Pride, the Dundee Hooley and Dundee Get Together, using creativity and public participation to celebrate difference and challenge perceptions.

Environmental activity remained important throughout the year. Members participated in weekly gardening, biodiversity work, environmental workshops, community clean-ups and visits including Tentsmuir Nature Reserve in partnership with NatureScot and Dundee Botanic Gardens. A second seating area was developed within the Dudhope Castle gardens, creating a quieter and more welcoming outdoor space.

Partnership working expanded substantially. Uppertunity welcomed external facilitators and organisations including health professionals, community organisations, creative practitioners and public services. We also hosted student placements across psychology, fitness, finance, administration and other areas.

A four-week philosophy and creative-thinking programme provided an important opportunity to test a different approach to learning. Members explored the question "what makes a good life?", engaging with complex ideas through discussion and collaborative art. The programme demonstrated the value of creating environments that feel safe enough for people to experience curiosity, challenge and uncertainty and has helped shape our developing work around Creating Flourishing Spaces.

Member feedback provides strong evidence of wider impact and of the 53 members surveyed:

approximately 94% said Uppertunity helped them feel better about themselves;
96% said Uppertunity made a positive difference in their lives;
members repeatedly identified learning, friendships, belonging, confidence, independence and meaningful contribution as important outcomes.

Examples included members travelling independently for the first time, attending without support, becoming more confident socially, volunteering, helping others and taking greater responsibility.

One member said:
"I feel like I belong here and that what I do is important".

Another described progressing from attending with support to travelling independently:
"I used to come with staff and now I come alone from home".

Our learning this year has reinforced that impact comes not from an activity alone, but from the combination of meaningful activity, relationships, consistency, opportunities to contribute and appropriately challenge.



FINANCIAL REVIEW

A surplus amounting to £45k (2025: £12k) was recorded for the year ended 30 June 2026.

Income in the year for donations and grants amounted to £223k (2025: £187k), income from other trading activities amounted to £68k (2025: £52k) and other non-trading income amounted to £2,527 (2025: £787). Expenditure relating to charitable activities and support costs in the year amounted to £249k (2025: £228k).

Reserves policy

We aim to hold sufficient reserves to allow our charitable activities to continue even if there is short-term reduction in our income. This reserve is to cover 6 months salary costs in the event that income should reduce. Our aim whilst the charity becomes established is to aspire to increase to cover to 12 months of salary costs. The balance as of 30 June 2026 amounted to £113,056 (2025: £68,458).

Risks

Our main financial risk is an unexpected reduction in our income. We do not have investments that would traditionally be of high risk.

FUTURE PLANS

As Uppertunity enters its next phase, our focus is increasingly on two connected priorities: supporting personal development and creating flourishing spaces.

We want to build on what members have told us matters most: meaningful relationships, consistency, learning, new experiences, opportunities to contribute and environments where people feel safe enough to challenge themselves.

Our priorities for 2026-2027 include:

Supporting personal development

We will continue to strengthen skills development across Uppertunity, creating opportunities for members to learn practical and transferable skills through workshops, volunteering, community experiences and partnerships. We will further develop our food-skills programme following the decision to move away from catering, focusing resources more directly on cooking confidence, independence and personal development. We will continue developing our approach to recognising individual progress and achievement, acknowledging that development looks different for every person.

Creating flourishing spaces

Learning from our philosophy pilot, member feedback and reflective practice will inform our developing 'Creating Flourishing Spaces' approach. This will explore how organisations and communities can intentionally create environments where people feel that they belong, are listened to, can contribute and are supported to grow. We also plan to develop training and practical resources that can share this learning with volunteers, support staff, community organisations and wider partners.

Stronger partnerships and community connections

Members told us there remain significant gaps in accessible social opportunities, particularly during evenings, weekends and holidays. Rather than trying to provide everything ourselves, we will continue strengthening partnerships, connecting people with opportunities across Dundee and helping other organisations make their existing spaces more inclusive.

Organisational sustainability

We will continue diversifying income, strengthening internal systems and exploring enterprising opportunities that align with our mission. Our approach is to test ideas, learn from them and change direction where necessary while keeping the needs and aspirations of our members at the centre.

Raise our voice

We will launch and develop our 'Raise Our Voice' campaign to strengthen community support for Uppertunity and diversify our unrestricted income. The campaign will encourage individuals, businesses and supporters to become active participants in sustaining Uppertunity through regular giving, one-off donations, fundraising and corporate support. Importantly, members will also have opportunities to help shape and promote the campaign, ensuring that the voices of the people who benefit from Uppertunity remain at its heart.

Food skills development

Following a review in August 2026, we made the decision to move away from catering delivery and focus our food work more directly on cooking skills, confidence and personal development. This allows us to build on what we learned through 'Serendipities' while concentrating resources on the areas of greatest benefit to members.

Our long-term aim is not simply to grow bigger, but to become stronger, more sustainable and more connected, while continuing to create opportunities for people to build confidence, develop skills, form relationships and flourish.

Independent Examiner's Report to the Trustees of Uppertunity Limited

I report on the accounts for the year ended 30 June 2026 set out on pages ten to seventeen.

Respective responsibilities of trustees and 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 Accounts Regulations 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 the independent examiner's report
My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 you as 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 connection with 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 and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

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.

Daryl Davies FCCA
The Association of Chartered Certified Accountants

Davies Archytas Accountants Ltd
12-13 The Oaks
Clews Road
Redditch
Worcestershire
B98 7ST

30 September 2026

Statement of Financial Activities for the Year Ended 30 June 2026

	Notes	30.6.26 Unrestricted fund £	30.6.25 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		223,234	186,752
Other trading activities	2	67,713	52,172
Investment income	3	2,527	787
Total		293,474	239,711
EXPENDITURE ON			
Charitable activities			
Charitable activities and support costs		248,876	227,519
NET INCOME		44,598	12,192
RECONCILIATION OF FUNDS			
Total funds brought forward		68,458	56,266
TOTAL FUNDS CARRIED FORWARD		113,056	68,458

Uppertunity Limited

Balance Sheet
30 June 2026

	Notes	30.6.26 Unrestricted fund £	30.6.25 Total funds £
FIXED ASSETS			
Tangible assets	9	6,486	8,647
CURRENT ASSETS			
Debtors	10	3,468	-
Cash at bank and in hand		177,422	123,694
		180,890	123,694
CREDITORS			
Amounts falling due within one year	11	(74,320)	(63,883)
NET CURRENT ASSETS		106,570	59,811
TOTAL ASSETS LESS CURRENT LIABILITIES		113,056	68,458
NET ASSETS		113,056	68,458
FUNDS	12		
Unrestricted funds		113,056	68,458
TOTAL FUNDS		113,056	68,458

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30 September 2026 and were signed on its behalf by:

Mrs D G Du Plooy - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	30.6.26	30.6.25
	£	£
Workshops and events	34,982	13,825
Catering and cafe	32,731	37,547
Other income	-	800
	67,713	52,172

3. INVESTMENT INCOME

	30.6.26	30.6.25
	£	£
Deposit account interest	2,527	787

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.6.26	30.6.25
	£	£
Depreciation - owned assets	2,161	2,883

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2026 nor for the year ended 30 June 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2026 nor for the year ended 30 June 2025.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.6.26	30.6.25
Management	3	2
Administration	5	7
	8	9

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	186,752
Other trading activities	52,172
Investment income	787
Total	239,711
EXPENDITURE ON	
Charitable activities	
Charitable activities and support costs	227,519
NET INCOME	12,192
RECONCILIATION OF FUNDS	
Total funds brought forward	56,266
TOTAL FUNDS CARRIED FORWARD	68,458

8. GRANT FUNDING

GRANT FUNDING SUMMARY

UNRESTRICTED	
Grants (various)	£ 1,683
Rank Foundation	£ 1,200
Safe Deposits	£ 5,000
Garfield Weston	£ 10,000
Robertson Trust	£ 12,000
Transition (Dundee)	£ 25,032
Enable	£ 30,000
Tayside Health Fund	£ 63,321
National Community Fund	£ 71,667
TOTAL	**£219,903**

Total grant income received in the year amounted to £219,903 (2025: £183,478) and total donation income received in the year amounted to £3,331 (2025: £3,274).

9. TANGIBLE FIXED ASSETS

	Equipment £	Computer equipment £	Totals £
COST			
At 1 July 2025 and 30 June 2026	14,584	789	15,373
DEPRECIATION			
At 1 July 2025	6,381	345	6,726
Charge for year	2,050	111	2,161
At 30 June 2026	8,431	456	8,887
NET BOOK VALUE			
At 30 June 2026	6,153	333	6,486
At 30 June 2025	8,203	444	8,647

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.26 £	30.6.25 £
Trade debtors	3,468	-

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.26 £	30.6.25 £
Social security and other taxes	1,282	1,126
Pension	438	258
Accruals and deferred income	72,600	62,499
	74,320	63,883

12. MOVEMENT IN FUNDS

	At 1.7.25 £	Net movement in funds £	At 30.6.26 £
Unrestricted funds			
General fund	68,458	44,598	113,056
TOTAL FUNDS	68,458	44,598	113,056

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	293,474	(248,876)	44,598
TOTAL FUNDS	293,474	(248,876)	44,598

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.24	Net movement in funds	At 30.6.25
	£	£	£
Unrestricted fund	56,266	12,192	68,458
TOTAL FUNDS	56,266	12,192	68,458

Comparative net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	239,711	(227,519)	12,192
TOTAL FUNDS	239,711	(227,519)	12,192

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.24	Net movement in funds	At 30.6.26
	£	£	£
Unrestricted fund	56,266	56,790	113,056
TOTAL FUNDS	56,266	56,790	113,056

Net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	533,185	(476,395)	56,790
TOTAL FUNDS	533,185	(476,395)	56,790

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2026.

Uppertunity Limited

Detailed Statement of Financial Activities
for the Year Ended 30 June 2026

	30.6.26 £	30.6.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,331	3,274
Grants	219,903	183,478
	223,234	186,752
Other trading activities		
Workshops and events	34,982	13,825
Catering and cafe	32,731	37,547
Other income	-	800
	67,713	52,172
Investment income		
Deposit account interest	2,527	787
Total incoming resources	293,474	239,711
EXPENDITURE		
Charitable activities		
Wages	140,292	132,024
Pensions	1,847	1,446
Rent and rates	34,390	23,457
Insurance	807	862
Telephone	1,511	1,335
Postage and stationery	2,583	1,838
Sundries	2,032	1,846
Events	11,721	9,548
Workshops	15,769	10,386
Catering and cafe	13,504	13,613
Garden supplies	1,876	14,219
Advertising and marketing	2,459	2,030
Legal and professional fees	2,274	4,725
Training	5,107	1,018
Subscriptions	6,842	3,189
Equipment (depreciation)	2,051	2,735
Computer equipment (depreciation)	111	148
	245,176	224,419
Support costs		
Governance costs		
Accountancy fees	3,700	3,100
Total resources expended	248,876	227,519
Net income	44,598	12,192