Charity registration number SC023779 (Scotland)

Company registration number SC373771 (Scotland)

REACHOUT WITH ARTS IN MIND

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

REACHOUT WITH ARTS IN MIND

CONTENTS

REACHOUT WITH ARTS IN MIND

LEGAL AND ADMINISTRATIVE INFORMATION

Executive Artistic Director	Lesley Arthur
Charity Number (Scotland)	SC023779
Company Number	SC373771
Registered office and principal address	Unit 27 & 28 Lime Tree House North Castle Street Alloa FK10 1EX
Independent examiner	Arm in Arm Accounting Herkimer House Linlithgow EH49 7SF
Banker	Bank of Scotland

REACHOUT WITH ARTS IN MIND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2026

The trustees, who are also the directors of the charitable company for the purposes of company law, present their report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 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) (second edition - October 2019) (effective 1 January 2019)

Objectives and activities
Charitable Purposes: To promote mental health and well-being through a variety of art forms.

- To enable therapeutic activity and encourage opportunity for exploration of members' views and
- To examine attitudes and improve understanding of members' experiences, thereby contributing to better service provision.
- To engender collective decisions and involvement in the project, thus generating a sense of equal participation and ownership.
- Through expressive arts, raise increased awareness of broad and specific mental health issues and to promote the work of the project in the local and wider community.

The Organisation
Reachout With Arts In Mind is an innovative, inclusive and award-winning charity with over 30 years' experience of facilitating creative experiences, opportunities, education and wellbeing to local communities of all ages. Using expressive arts as the vehicle, the charity supports those experiencing life's challenges, mental ill health and disability to practise informed wellbeing choices and mental health awareness in order to maintain wellbeing and prevent relapse.

The Service
The charity delivers professionally designed, artist and volunteer-led programmes that empower individuals living with neurodiversity, mental health challenges and disabilities through creativity. Its person-centred programmes, Make, Change and Inspire, provide safe spaces to connect with others through animation, visual arts, pottery, printmaking, sound and three-dimensional arts. Activities span early years, children, young people, family support and adult outreach employability services. Creative workshops foster confidence, resilience and connection, helping participants overcome isolation and inequality, supporting recovery, raising aspirations, and building pathways into volunteering, education and employment. Members are encouraged to be involved in day-to-day activities, including planning, facilitating and management of the organisation. Reachout is not a regulated care provider.

Vision, goals and values
The charity's vision is to be a Centre of Excellence for Creativity and Wellbeing Inclusive to All. Its goals are centred on providing access to high-quality creative programmes promoting great art, inclusive practices, knowledge and learning, while ensuring that people experiencing mental ill health, learning and physical disabilities have active and influential experiences alongside others to build resilience as a route to recovery and maintain wellbeing. The charity's values remain Integrity, Equality and Trust, and Reachout continues to advocate a strengths-based approach in which everyone is recognised as having something to offer. Reachout is self-managed by members, giving them a sense of ownership and commitment that is a significant factor in its success.

Achievements and performance

During the year, Reachout continued to provide a safe and inspiring environment in which members could express themselves, build confidence and form meaningful connections. Through the power of the arts, the charity continued to support mental wellbeing, strengthen partnerships across health, education and employability, and provide a supportive studio environment for therapeutic engagement.

The charity continued to deliver activity through its three core programmes:

- Make – inclusive access and volunteering opportunities for adults requiring support and those living with neurodiversity, disabilities and hidden disabilities;
- Change – creative self-management and wellbeing opportunities for adults aged 16+ and a stepping stone to volunteering, further education and employability; and
- Inspire – studio-based and outreach early intervention and preventative programmes for children and young people.

The latest annual report records 449 beneficiaries, comprising 155 members, 71 non-members aged 16+, and 223 children and young people. It also records 6,394 creative opportunities, comprising 3,081 artist-led opportunities, 1,590 member-led opportunities, 485 volunteer-led opportunities, and 1,238 staff and volunteer-led sessions.

The charity also continued to support volunteering, employability and progression opportunities during the year, alongside exhibitions and public-facing activity which celebrated lived experience, creativity and community resilience.

Financial review

Total incoming resources for the year were £225,203 (2025: £217,308), comprising £1,138 in donations and legacies, £193,051 in grant income, £29,548 in other income and £1,466 in investment income. Total expenditure on charitable activities was £206,065 (2025: £165,020), resulting in a net surplus for the year of £19,138 (2025: £52,288).

The principal sources of grant funding during the year included the National Lottery Community Fund - Reaching Communities/Partnership, Creative Scotland, Youth Link Scotland, The Robertson Trust, the Communities Mental Health and Wellbeing Fund, No One Left Behind funding, Scottish Children's Lottery Trust and McConnell.

Expenditure continued to be directed primarily towards charitable activities. Staff costs amounted to £151,745, with other significant costs including rent, rates, water and insurance of £21,060, training and recruitment of £7,836, local project costs of £7,400, and IT costs of £5,334.

Reserves policy

At 31 March 2026, total funds amounted to £341,186 (2025: £322,048), comprising £317,985 unrestricted funds and £23,201 restricted funds. Of the unrestricted funds, £182,324 were designated and £135,661 were general unrestricted funds.

The designated funds comprised:

- Art 'n' Mind Surplus – £50,039
- Capital Fund – £6,485
- Short-Term Funding Gap Fund - £60,405
- Emergency & Equipment Failure - £3,600
- Workload Changes & Staff Cover - £61,795

Reserves policy (Continued)

The Art 'n' Mind surplus originated from the closure of the trading subsidiary on 31 March 2017 and has been set aside to allow forward planning in the event of closure of the organisation, as well as ad hoc projects identified by the Board. During the year, £11,281 was transferred from unrestricted funds to the designated reserve in line with the Board's decision in January 2026 and the charity's reserves policy. The Capital Fund represents assets set aside for future capital purposes. The Board also agreed to create three new Designated funds; Emergency & Equipment Failure - £3,600, Workload Changes & Staff Cover - £61,795 and Short-Term Funding Gap Fund - £60,405.

The trustees keep the level of reserves under regular review to ensure that the charity has sufficient resources to manage fluctuations in funding, meet its commitments and support future sustainability and development.

Future plans

The charity will continue to focus on strengthening sustainability, expanding opportunities for members, and advocating for the importance of arts-based wellbeing and mental health support. The trustees recognise the continued challenges within the wider funding environment and will continue to pursue longer-term commissioning, core funding and partnership opportunities, while exploring additional income streams where appropriate.

The organisation remains committed to its long-term vision of being a centre of excellence for creativity and wellbeing inclusive to all.

Structure, governance and management

The charity is a private company limited by guarantee incorporated in Scotland. The registered office is Unit 27 & 28, Lime Tree House, North Castle Street, Alloa, FK10 1EX.

The trustees, who are also the directors for the purposes of company law, and who served during the year and up to the date of approval of the financial statements, were:

Chair	Mrs J D Rennie	
Treasurer/Vice Chair	Mr G Samson	
Member	Ms E Davey	
Member	Ms S Sinclair	
Member	Mr S Day	Appointed 24 June 2025

Recruitment and appointment of trustees

Reachout maintains an ongoing process for trustee recruitment, subject to the number of vacancies and the skills required by the Board. The charity seeks to ensure that key governance roles are filled and that the Board has an appropriate mix of expertise, community knowledge and lived understanding. New trustees are recruited through an application and interview process and are provided with induction and supporting information on appointment.

Statement of trustees' responsibilities

The trustees, who are also the directors of Reachout With Arts in Mind for the purposes of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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), the Companies Act 2006 and applicable accounting standards. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees

....

Mrs JD Rennie
Chair
Dated: 6th July 2026

REACHOUT WITH ARTS IN MIND

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF REACHOUT WITH ARTS IN MIND

I report to the trustees on my examination of the financial statements of Reachout with Arts in Mind ('the charity') for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2 the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be

Neil Mackinnon

Neil Mackinnon (CA)
On behalf of Arm in Arm Accounting Limited
Independent Examiner
Herkimer House
Mill Road Industrial Estate
Linlithgow, EH49 7SF

REACHOUT WITH ARTS IN MIND

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted	Restricted	2026 Total	2025 Total
		£	£	£	£
Incoming from:					
Donations and legacies	2	1,138	-	**1,138**	3,307
Grant income	3	30,000	163,051	**193,051**	188,576
Other income	4	29,548	-	**29,548**	23,524
Investment income	5	1,466	-	**1,466**	1,901
Total		**62,152**	**163,051**	**225,203**	217,308
Expenditure on:					
Charitable activities	6	20,132	185,933	**206,065**	165,020
Total		**20,132**	**185,933**	**206,065**	165,020
Net income/(expenditure)		42,020	(22,882)	19,138	52,288
Transfers between funds		-	-	-	-
Net Movement in Funds		**42,020**	**(22,882)**	**19,138**	52,288
Total funds at start of year		275,965	46,083	**322,048**	269,760
Total funds at end of year		**317,985**	**23,201**	**341,186**	**322,048**

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

REACHOUT WITH ARTS IN MIND

BALANCE SHEET
AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**10**		1,707		1,956
Current assets					
Debtors	**11**	2,905		1,400	
Cash at bank and in hand	**12**	340,911		366,608	
		343,816		368,008	
Creditors: amounts falling due within one year	**13**	(4,337)		(47,917)	
			339,479		320,092
Net current assets			341,186		322,048
Total assets less current liabilities					
Income funds					
Restricted funds	**16**		23,201		46,083
Unrestricted funds					
Designated funds	**15**	182,324		45,243	
Unrestricted funds	**14**	135,661		230,722	
			317,985		275,965
			341,186		322,048

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the Small Companies Regime.

The financial statements were approved by the Trustees on 6th July 2026:

Mrs JD Rennie
Chair
Company registration number SC373771

Mr G Samson
Treasurer

REACHOUT WITH ARTS IN MIND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

1. ACCOUNTING POLICIES

Charity information

Reachout With Arts in Mind is a private company limited by guarantee incorporated in Scotland. The registered office is Unit 27 & 28, Lime Tree House, North Castle Street, Alloa, FK10 1EX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 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)" (second edition - October 2019) (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going-concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

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

Donations and similar income

Donations and similar income are included in the year in which they are receivable, which is when the charity becomes entitled to the resource and receipt is probable.

Grants receivable

Grants receivable are credited to the SOFA in the year in which they accrue and are treated as restricted or designated funds, depending on the grant funders' requirements.

1. ACCOUNTING POLICIES (Continued)

Income from charitable activities
Income from charitable activities includes income from activities or where entitlement is subject to specific performance conditions is recognised as earned (as the related service is provided).

Investment income, rental income and similar income
Income from investments and from rental income and similar sources is included in the Statement of Financial Activities in the year in which it is receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.5 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.

Charitable activities and governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs are those costs associated with meeting constitutional and statutory requirements of the charity.

1.6 Tangible fixed assets
Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Computers	33% on cost

The gain or loss arising from the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

REACHOUT WITH ARTS IN MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

1. ACCOUNTING POLICIES (Continued)

1.7 Financial instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.8 Employee benefits
The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminating the employment of an employee or providing termination benefits.

1.9 Retirement benefits
Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2. DONATIONS AND LEGACIES

	Unrestricted	Restricted	2026 TOTAL	2025 TOTAL
	£	£	£	£
Donations	1,138	-	1,138	3,307
	1,138	-	**1,138**	3,307

3. GRANT INCOME

	Unrestricted/ Designated	Restricted	2026 TOTAL	2025 TOTAL
	£	£	£	£
National Lottery Community Fund (Reaching Communities/Partnerships)	-	80,634	80,634	100,000
Creative Scotland	-	47,917	47,917	8,333
Youth Link		15,000	15,000	-
The Robertson Trust	30,000	-	30,000	-
Communities' mental health and wellbeing fund	-	10,000	10,000	10,000
NOLB Fund	-	5,000	5,000	10,000
Scottish Childrens Lottery		3,500	3,500	-
McConnel	-	1,000	1,000	-
Clacksworks	-	-	-	523
Glasgow University Internship	-	-	-	1,920
Garfield Weston	-	-	-	25,000
Postcode Lottery	-	-	-	25,000
Stirling employability scheme	-	-	-	7,800
	30,000	**163,051**	**193,051**	188,576

4. OTHER INCOME

	Unrestricted	Restricted	2026 TOTAL	2025 TOTAL
	£	£	£	£
Workshops	20,706	-	20,706	19,335
Membership subscriptions	8,842	-	8,842	6,325
Prior year adjustments	-	-	-	(2,136)
	29,548	-	**29,548**	23,524

5. INVESTMENT INCOME

	Unrestricted	Restricted	2026 TOTAL	2025 TOTAL
	£	£	£	£
Bank interest	1,466	-	1,466	1,901
	1,466	-	**1,466**	1,901

6. CHARITABLE ACTIVITIES

	Unrestricted/ Designated	Restricted	2026 TOTAL	2025 TOTAL
	£	£	£	£
Staff costs	5,933	145,812	151,745	127,912
Depreciation	568	-	568	731
Rent, rates, water and insurance	3,327	17,732	21,059	20,253
Telephone	51	1,037	1,088	968
Advertising, postage, printing and stationery	1,181	1,414	2,595	3,659
Repairs and maintenance	263	348	611	426
IT costs	2,119	3,215	5,334	4,054
Local projects	2,380	5,020	7,400	4,715
Cleaning, refuse and waste collection	847	295	1,142	1,188
Travel expenses	140	196	336	66
Staff and volunteer expenses	377	1,154	1,531	1,386
Members' trips and events	503	493	996	305
Refreshments	123	164	287	375
Sundries	-	-	-	166
Training and recruitment	583	7,253	7,836	1,455
Professional fees	235	1,800	2,035	1,574
Accountancy	600	-	600	600
Prior year adjustments	902	-	902	(4,813)
	20,132	**185,933**	**206,065**	165,020

REACHOUT WITH ARTS IN MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

7. GOVERNANCE

	Unrestricted	Restricted	2026 TOTAL	2025 TOTAL
	£	£	£	£
Accountancy fees	600	-	600	600
Professional fees	235	1,800	2,035	1,574
	835	**1,800**	**2,635**	2,174

8. TRUSTEES

None of the trustees (or any persons connected with them) received any remuneration or benefits or expenses from the charity during the year.

9. ANALYSIS OF STAFF COSTS AND COST OF KEY MANAGEMENT

	Unrestricted	Restricted	2026 TOTAL	2025 TOTAL
	£	£	£	£
Salaries and wages	5,626	136,732	142,358	119,712
Social security costs	307	6,164	6,471	5,572
Pension costs	-	2,916	2,916	2,629
	5,933	**145,812**	**151,745**	127,913

The average number of staff employed during the year was:

	2026	2025
	8	6
	8	6

The charity considers its key management personnel to comprise the Trustees and the Executive Artistic Director. The total employment benefits, including employer pension contributions of the key management personnel, were £60,681 (2025: £55,625).

There was one employee whose annual remuneration was more than £60,000.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

10. FIXED ASSETS

Tangible fixed assets	Plant and equipment	Furniture & Fittings	Computers	TOTAL
	£	£	£	£
Cost				
At 1 April 2025	2,913	16,054	6,370	25,337
Additions	-	-	319	319
Disposals	-	-	-	-
At 31 March 2026	2,913	16,054	6,689	25,656
Depreciation				
At 1 April 2025	2,812	14,199	6,370	23,381
Charge for the year	25	464	79	568
Disposals	-	-	-	-
At 31 March 2026	2,837	14,663	6,449	23,949
Net Book Value				
At 31 March 2026	**76**	**1,391**	**240**	**1,707**
At 31 March 2025	101	1,855	-	1,956

11. DEBTORS

	2026	2025
	£	£
Trade debtors	1,316	900
Prepayments	1,504	-
Other debtors	85	500
	2,905	1,400

12. CASH AT BANK AND IN HAND

	2026	2025
	£	£
Cash in hand	175	234
Cash at bank	340,736	366,374
	340,911	366,608

13. CREDITORS: Amounts Falling Due Within One Year

	2026	2025
	£	£
Trade creditors	-	-
Deferred grant income	-	47,917
Accruals and deferred income	-	-
Taxation & social security	4,337	-
Other creditors	-	-
	4,337	47,917

REACHOUT WITH ARTS IN MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

14. UNRESTRICTED FUNDS

	Balance at 01 April 2025	Income	Expenditure	Transfers	Balance at 31 March 2026
	£	£	£	£	£
Unrestricted Funds	230,722	62,152	(20,132)	(137,081)	135,661
Net increase in unrestricted funds					**(95,061)**

2024/25 MOVEMENT	Balance at 01 April 2024	Income	Expenditure	Transfers	Balance at 31 March 2025
Unrestricted Funds	227,361	29,255	(10,162)	(15,732)	230,722
Net increase in unrestricted funds					**3,361**

The transfer of £11,281 (2025: £15,732) from unrestricted funds to the designated reserve was agreed by the board in January 2026 to increase the amount held in the Designated reserve in line with the Reachouts' reserves policy. The Board also agreed to transfer an addtional £125,800 to three new Designated funds; Emergency & Equipment Failure, Workload Changes & Staff Cover and Short-Term Funding Gap Fund.

15. DESIGNATED FUNDS

	Balance at 01 April 2025	Income	Expenditure	Transfers	Balance at 31 March 2026
	£	£	£	£	£
Art 'n' Mind Surplus	38,758	-	-	11,281	50,039
Capital Fund	6,485	-	-	-	6,485
Emergency & Equipment Failure	-	-	-	3,600	3,600
Workload Changes & Staff Cover	-	-	-	61,795	61,795
Short-Term Funding Gap Fund	-	-	-	60,405	60,405
	45,243	-	-	**137,081**	**182,324**
Net increase in designated funds					**137,081**

2024/25 MOVEMENT	Balance at 01 April 2024	Income	Expenditure	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Art 'n' Mind Surplus	23,026	-	-	15,732	38,758
Capital Fund	6,485	-	-	-	6,485
	29,511	-	-	**15,732**	**45,243**
Net increase in designated funds					**15,732**

Art 'n' Mind surplus

This funding was initially acquired when the trading subsidiary Art 'n' Mind closed on 31 March 2017. It has been set aside to allow for forward planning in the event of closure of the organisation, as well as ad-hoc projects identified by the Board.

15. DESIGNATED FUNDS (continued)

Capital Fund

This represents the charities' assets, which are set aside for future capital purposes.

Emergency & Equipment Failure

The trustees recognise that the charity may face unplanned operational events, including equipment failure, cyber incidents, premises disruption or other urgent needs not covered by existing funding. This fund has been designated to provide a level of financial protection where urgent expenditure is required to maintain services and safeguard the charity's operations.

Workload Changes & Staff Cover

The trustees recognise that additional staffing or sessional resources may be required from time to time to cover peak workloads, sickness absence, maternity cover, annual leave or other short to medium-term staffing pressures. This fund has been designated to support business continuity and service delivery during such periods without diverting funding from existing restricted or project-funded activities.

Short-Term Funding Gap Fund

The trustees recognise that funding streams and related expenditure commitments do not always operate over identical time periods. There may be occasions where funding is delayed, reduced or comes to an end before replacement funding is secured. This fund has been designated to provide short-term financial cover where a temporary funding gap arises, allowing the charity to manage commitments in an orderly way while further funding decisions are made.

16. RESTRICTED FUNDS

	Balance at 1 Apr 2025	Income	Expenditure	Transfers	Balance at 31 Mar 2026
	£	£	£	£	£
National Lottery Community Fund (Reaching Communities/Partnerships)	1,510	80,634	(73,443)	-	8,701
NOLB 25-26	-	5,000	(5,000)	-	-
Stirling employability fund	1,241	-	(1,241)	-	-
Creative Scotland	8,333	47,917	(56,250)	-	-
Garfield Weston	25,000		(25,000)	-	-
McConnell	-	1,000		-	1,000
Youthlink	-	15,000	(15,000)	-	-
Scottish Childrens Lottery Trust 26	-	3,500			3,500
Community Mental Health & Wellbeing 25-26	-	10,000		-	10,000
Community Mental Health & Wellbeing	9,999	-	(9,999)	-	-
	46,083	**163,051**	**(185,933)**	-	**23,201**

Net decrease in restricted funds	**(22,882)**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

RESTRICTED FUNDS 2023/24 MOVEMENT	Balance at 1 Apr 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 Mar 2025 £
National Lottery Community Fund (Reaching Communities/Partnerships)	2,589	100,000	(101,079)	-	1,510
NOLB	299	10,000	(10,299)	-	-
Stirling employability fund	-	7,800	(6,559)	-	1,241
Creative Scotland	-	8,333	-	-	8,333
Garfield Weston	-	25,000	-	-	25,000
Postcode Lottery	-	25,000	(25,000)	-	-
Glasgow University Internship	-	1,920	(1,920)	-	-
Community Mental Health & Wellbeing	10,000	10,000	(10,001)	-	9,999
	12,888	**188,053**	**(154,858)**	-	**46,083**
Net increase in restricted funds					**33,195**

Nature and purpose of funds

The National Lottery Community Fund - Reaching Communities/Partnership is for core costs and the Creative Communities expressive art programme.

The Community Mental Health Wellbeing and Mental Health Fund contibutes towards Inspire costs.

17. FUNDS

Fund balances at 31 March 2026 are represented by:

	Unrestricted £	Restricted £	Total £
At 31 March 2026			
Tangible Fixed Assets	1,707	-	1,707
Current Assets/ (liabilities)	316,278	23,201	339,479
	317,985	**23,201**	**341,186**
2024/25 COMPARATIVE			
Tangible Fixed Assets	1,956	-	1,956
Current Assets/ (liabilities)	274,008	46,083	320,092
	275,964	**46,083**	**322,048**

18. OPERATING LEASE COMMITMENTS

At the reporting end date, the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

19. RELATED PARTY TRANSACTIONS

There were no disclosable related party transactions during the year.