

APPENDIX 3



Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Independent examiner's report on the accounts						
	Highlands Psychoanalytic Collective						
	SC054307						
	Period start date				Period end date		
Day	Month	Year		Day	Month	Year	
16	06	2025	to	31	03	2026	
9 - 14						(remember to include the page numbers of additional sheets)	
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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 independent examiner's statement	My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks 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 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 comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.						
Signed**:	Alan Mackintosh			Date:	10/08/2026		
Name:	Alan Mackintosh						
Relevant professional qualification(s) or body (if any):							
Address:	23 Hilton Crescent, Inverness, IV2 3DJ						

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of
any items that the
examiner wishes to
disclose**

Highlands Psychoanalytic Collective

Trustees' Annual Report for the period 16 June 2025 to 31 March 2026

Registered charity number SC054307
Charity's registered address 3 Beechlawn, 20 Culduthel Road, Inverness IV2 4AJ
Charity's office address 8a Stephens Brae, Inverness IV2 3JN

1. Names of the Charity Trustees on Date of Approval of Trustees' Annual Report

Trustee name	Office	Date of appointment
Mr Tim Moss	Chair & Co-Founder	16 June 2025
Ms Katherine Diaz	Treasurer	12 January 2026
Dr Nick Barnes	Safeguarding Lead	16 June 2025
Ms Susie Godsil	Trustee	16 June 2025
Dr Karl Huntbach	Trustee	16 June 2025
Ms Mari Todd	Trustee	16 June 2025

No other charity trustees served during the reporting period

2. Structure, Governance and Management

The Highlands Psychoanalytic Collective was co-founded by Sarah Fielding, Tim Moss, and Sam Thomas, bringing experience from the NHS, the third sector, psychoanalytic practice, and community development.

The charity is guided by an experienced and committed Board of Directors, including the six trustees named above plus the two additional co-founders, who are employees of the organisation.

The trustees bring a diverse range of skills to the Board, including clinical, safeguarding, organisational, financial, governance and leadership experience.

The organisation is a Scottish Charitable Incorporated Organisation (SCIO) and its governing document is the Constitution of Highlands Psychoanalytic Collective

The Board appoints charity trustees, who are also Members of the organisation and eligible to vote at meetings. Employees of the organisation are not eligible for appointment as trustees.

3. Overview and Purpose

Highlands Psychoanalytic Collective (HPC) was formally registered as a Scottish charity on 16 June 2025. The organisation was established to address significant gaps in access to specialist mental health support for young people in the Highlands through the provision of psychoanalytic psychotherapy and related community-based interventions.

HPC operates as a grassroots organisation without statutory funding, grounded in a commitment to early intervention, relational practice, and improving long-term mental health outcomes for children and young people.

4. Main Activities and Achievements

4.1 Establishment and Organisational Development

During the reporting period, HPC focused on building a strong organisational foundation. This included:

- Formal registration as a charity
- Launch of the organisation's website (www.hpc.scot)
- Development of governance structures and a multidisciplinary Board
- Establishment of a growing professional network across health, education, and third sector partners

This period has been characterised by careful development to ensure sustainability and quality in future service delivery.

4.2 Development of Clinical Services for Young People

A central objective has been the development of accessible psychoanalytic psychotherapy services for young people in the Highlands.

Key progress includes:

- Planning for two psychotherapy hubs in **Inverness and Nairn**, operational from mid-2026
- Projected capacity to support **over 100 young people annually**, delivering more than **1,000 therapeutic sessions per year**
- Development of an early intervention model alongside provision for more in-depth therapeutic work

The **Nairn Psychotherapy Hub** represents a significant development in addressing unmet need in an area with limited access to specialist mental health services. This work has been undertaken in close partnership with **Nairn Healthcare Partners**, with the hub embedded within the local GP practice. This integrated model supports early identification, accessibility, and close collaboration with primary care.

Development work in Nairn has been ongoing throughout the reporting period, including consultation with local partners and service design. The service began seeing its first young people in **March 2026**, marking an important milestone in the transition from planning to delivery. Early engagement indicates both demand for the service and the importance of locally accessible provision.

Alongside this, HPC has been developing a **therapeutic sports project** in collaboration with **Nairn Academy** and **Inverness Caledonian Thistle Football Club**. This initiative is designed to engage young people who may be less likely to access traditional therapeutic services, using sport as a pathway into relational and psychologically informed support. The project reflects HPC's commitment to widening access and reducing barriers to mental health support.

4.3 Support for Frontline Professionals

HPC has delivered monthly **Psychoanalytic Thinking Space groups** for frontline workers across health, education, and third sector services.

These groups:

- Provide reflective spaces for professionals working with complex and high-risk cases
- Support workforce resilience, particularly in the context of increasing levels of distress and suicidality
- Contribute to improved capacity within the wider system supporting young people

Feedback indicates that these spaces are experienced as essential in sustaining practitioners in demanding roles.

4.4 Community Engagement and Public Benefit

HPC has contributed to widening access to psychoanalytic thinking within the community through a programme of public events designed to be accessible, reflective, and locally relevant.

During the reporting period, two key events demonstrated strong community engagement:

- **“Healing Words” (Psychoanalysis and Poetry Evening)**, held in Merkinch, brought together **over 60 attendees**, including both invited contributors and members of the public. The event created a safe and thoughtful space for shared reflection on emotional experience through poetry.
- A **Psychoanalytic Film Night**, delivered in partnership with Eden Court Arts Centre, attracted **an audience of approximately 76 people**. The screening was followed by a facilitated discussion, which enabled participants to explore themes from the film in relation to lived experience and the local context.

Both events exceeded expectations in terms of attendance and demonstrated a clear appetite within the community for spaces that support open, reflective engagement with mental health and emotional wellbeing.

In addition, HPC has continued to host regular **journal club sessions**, providing an ongoing space for discussion and connection, particularly important in a geographically dispersed region where opportunities for psychoanalytic engagement are limited.

4.5 Work Relating to Suicide Prevention

Given the high rate of suicide in the Highlands, HPC has prioritised developing initiatives to address this issue, including:

- Planning events and discussions focused on psychoanalytic approaches to suicide
- Developing partnerships to bring specialist expertise to the region

This work aims to enhance both community and professional capacity to engage with complex mental health challenges in a thoughtful and informed way.

4.6 Research and Innovation: Highlands Dream Bank

HPC has initiated development of the **Highlands Dream Bank**, a research and community project exploring lived experience through dreams.

The Highlands Dream Bank research project will be delivered in partnership with the University of the Highlands and Islands (UHI), with ethical approval in place from UHI (ID: **ETH2526-1060, Project title: The Highland Dream Bank, Named Researcher: MARC ARCHER**)

The project will:

- Engage the public through workshops and events
- Contribute to a public archive and exhibitions
- Form part of the **Scottish Mental Health Arts Festival (October 2026)**

This reflects HPC's commitment to integrating clinical practice, research, and community engagement.

4.7 Strategic Service Development: Brent Centre Highlands

During the reporting period, HPC was engaged in **negotiations and preparatory work to transfer the young people's service "Brent Centre Highlands"**, a satellite division and cross border charity (SC052246) of London-based Brent Centre for Young People, to Highlands Psychoanalytic Collective.

This work included:

- Strategic planning for service transition and governance
- Development of operational and clinical frameworks for local delivery
- Engagement with stakeholders to ensure continuity and sustainability

This represents a significant opportunity to establish a specialist, locally embedded psychoanalytic service for young people in the Highlands.

The transfer was formalised post period end, on 30 June 2026.

5. Outcomes and Impact

While HPC is in an early stage of development, key outcomes during the year include:

- Establishment of a new specialist mental health charity in the Highlands
- Initial delivery of clinical services, with the first young people seen in March 2026
- Increased capacity within the professional workforce through reflective practice groups
- Demonstrated strong community engagement, including public events attended by over 60–75 participants
- Progress toward a sustainable model of accessible, early intervention mental health care

Demand for services continues to exceed current provision, indicating substantial unmet need in the region.

6. Financial Review and Performance

6.1 Background and Context

The charity's accounts for this year represent an exceptional transitional period. During the reporting period, while grant income was received by HPC, the majority of operational costs, including staff salaries, office costs and infrastructure, were met by Brent Centre Highlands.

HPC becomes responsible for all operational costs with effect from the formal transition date of 30 June 2026. Based on latest forecasts, it is estimated that costs for the financial year ending 31 March 2027 will be in the region of £120,000.

6.2 Year-end Position

Total income from grants and donations during the period was £71,082 comprising:

- Donations (unrestricted funds) £6,042
- Grants awarded (restricted funds) for the purpose of:
 - Provision of clinical services £61,000
 - Promotion of psychoanalytic events £4,040

Payments during the year were £2,772 comprising:

- Costs related to promotion of psychoanalytic events £1,281
- Website & branding £916
- Other administrative costs £575

Reserves as of 31 March 2026 were £68,310 comprising:

- Unrestricted funds £4,551
- Restricted funds
 - Provision of clinical services £61,000
 - Promotion of Psychoanalytic Events £2,759

6.3 Reserves Policy

The charity's reserves policy is to maintain unrestricted funds equal to at least three months administrative and office costs, plus restricted funds for provision of clinical services equal to at least three months clinical staff costs. Based on current forecast, this equates to approximately:

- Unrestricted funds (administrative and office costs): £13,000
- Restricted funds (clinical staff costs): £24,000

Whilst unrestricted reserves at period end provided a modest level of financial resilience, the charity has been focussed on building sustainable unrestricted reserves for the future. Post year end, the charity received further unrestricted grant funding, to the value of £22,500.

6.4 Donated Facilities and Services

During the period, the charity benefitted from specialist skills and services donated by trustees, volunteers and other organisations. These include business planning; accountancy and bookkeeping; IT systems set up and support; social media management; legal advice.

The trustees would like to thank all those who have contributed their skills and services.

7. Future Plans

In the next reporting period, HPC will focus on:

- Expanding clinical service delivery in Inverness and Nairn
 - Developing the therapeutic sports project
 - Expanding professional support and training opportunities
 - Delivering the Highlands Dream Bank project
 - Continuing to build partnerships and secure sustainable funding
-

8. Statement of Public Benefit

All activities undertaken during the reporting period contribute to HPC's charitable purposes by:

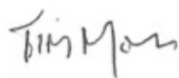
- Advancing mental health and wellbeing
 - Supporting vulnerable children and young people
 - Strengthening community and professional capacity
 - Increasing access to specialist therapeutic services in underserved areas
-

9. Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature



Name

Position

Date



Highlands Psychoanalytic Collective

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Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	16	June	2025		31	March	2026

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	6,042				6,042	
Legacies					-	
Grants		65,040			65,040	
Receipts from fundraising activities					-	
Gross trading receipts	-				-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	6,042	65,040	-	-	71,082	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	6,042	65,040	-	-	71,082	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,491	1,281			2,772	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	1,491	1,281	-	-	2,772	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	1,491	1,281	-	-	2,772	-
Net receipts / (payments)	4,551	63,759	-	-	68,310	-
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	4,551	63,759	-	-	68,310	-

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Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	-	-			-	
	Surplus / (deficit) shown on receipts and payments account	4,551	63,759			68,310	
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	4,551	63,759	-	-	68,310	-
		-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Independent review of accounts	General Operational Fund	180	
		Total	180	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature*

Print Name

Date of
approval

Tim Mon

Katherine Diaz

* Please note - OSCR will accept digital or typed signatures

Highlands Psychoanalytic Collective

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Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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C4b Trustee expenses - details

	Number of trustees	£
Travel expenses	1	128

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

On 16th June 2025 the assets of Highlands Psychoanalytic Collective Limited, a Community Interest Company (no. SC836811) were transferred to the charity

Highlands Psychoanalytic Collective

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Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Small cash donations	1,041				1,041	
Donations from named individuals	5,000				5,000	
					-	
					-	
Total	6,041	-	-	-	6,041	-
	reference	-	-	-	reference	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Abbie Ltd		2,000	2,000	
Albert Hunt SP		5,000	5,000	
Allen Lane Foundation		7,500	7,500	
CJ Lang & Son (SPAR Foundation)		5,000	5,000	
Conundrum CT		5,000	5,000	
Crerar Hotels		5,000	5,000	
Davidson Trust		5,000	5,000	
Foundation Scotland		10,000	10,000	
Foundation Scotland - Volant CT		15,000	15,000	
Rotary Club of Nairn		1,500	1,500	
Susan Emery Trust		4,040	4,040	
			-	
			-	
			-	
			-	
Total	-	65,040	65,040	-
	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Freelancer Fees	30	-			30	
Office Insurance	269	-			269	
IT Support	96	-			96	
Legal Fees	52	-			52	
Trustee Travel Expense	128	-			128	
Website & Communications	916	916			1,831	
Events Costs	-	45			45	
Branding	-	320			320	
					-	
Total	1,491	1,281	-	-	2,772	-

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Additional analysis (2)**5 Breakdown of unrestricted funds**

	General Operational Fund	Name of fund 2	Name of fund 3	Name of fund 4	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	6,042				6,042	
Legacies	-				-	
Grants	-				-	
Receipts from fundraising activities	-				-	
Gross trading receipts	-				-	
buildings	-				-	
Rents from land & buildings	-				-	
Gross receipts from other charitable activities	-				-	
Sub total	6,042	-	-	-	6,042	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	6,042	-	-	-	6,042	-
Payments						
Expenses for fundraising activities	-				-	
Gross trading payments	-				-	
Investment management costs	-				-	
Payments relating directly to charitable activities	1,491				1,491	
Grants and donations	-				-	
Governance costs:	-				-	
Audit / independent examination	-				-	
Preparation of annual accounts	-				-	
Legal costs	-				-	
	-				-	
Sub total	1,491	-	-	-	1,491	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	1,491	-	-	-	1,491	-
Net receipts / (payments)	4,551	-	-	-	4,551	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	4,551	-	-	-	4,551	-

Nature and purpose of funds

General Operational Fund: to cover direct staff costs, office overheads and other costs related to administration of the charity and its operations.

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Additional analysis (3)**6 Breakdown of restricted funds**

	Clinical Services	Promotion of Psychoanalytic Events	Name of fund 3	Name of fund 4	Total restricted funds	Total restricted funds last period
Receipts						
Donations	-				-	
Legacies	-				-	
Grants	61,000	4,040			65,040	
Receipts from fundraising activities	-				-	
Gross trading receipts	-				-	
Income from investments other than land and buildings	-				-	
Rents from land & buildings	-				-	
Gross receipts from other charitable activities	-				-	
Sub total	61,000	4,040	-	-	65,040	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	61,000	4,040	-	-	65,040	-
Payments						
Expenses for fundraising activities	-				-	
Gross trading payments	-				-	
Investment management costs	-				-	
Payments relating directly to charitable activities	-	1,281			1,281	
Grants and donations	-				-	
Governance costs:	-				-	
Audit / independent examination	-				-	
Preparation of annual accounts	-				-	
Legal costs	-				-	
	-				-	
	-				-	
Sub total	-	1,281	-	-	1,281	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	1,281	-	-	1,281	-
Net receipts / (payments)	61,000	2,759	-	-	63,759	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	61,000	2,759	-	-	63,759	-

Nature and purpose of funds**Clinical Services:** to cover costs related to provision of clinical services, including direct staff costs and allocation of office overhead**Promotion of Psychoanalytic Events:** to cover costs relating to holding events that promote the charity and its work