

Ceartas

Scotland · Charity number SC035269

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2004-03-01
Register	View on the OSCR register

Contact

Address	McGregor House 10 Donaldson Crescent Kirkintilloch Glasgow G66 1XF
Website	www.ceartas.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the prevention or relief of poverty', 'the advancement of health'

What the charity does: Provide an independent one to one advocacy service for adults over the age of 16 in East Dunbartonshire giving priority to people living with mental health, dementia, learning & physical disabilities, acquired brain injury and substance misuse.

Beneficiaries: 'Older People', 'People with disabilities or health problems', 'Other defined groups'

Objectives: To relieve the suffering and distress and generally promote the welfare of children, physically disabled persons, those with learning difficulties and those affected by mental ill-health and older people by: (a) providing an advocacy, information and other forms of support for such persons. (b) promoting and encouraging the training and education of people so that they may develop skills to help the aforementioned persons c) promoting the understanding and awareness of the rights of the aforementioned individuals, their families and their carers. and d) encouraging such persons to involve themselves in all aspects of society and, in particular, in those decisions affecting themselves their families and their carers, through co-operation with the authorities and other agencies.

Geography

- **Main operating location:** East Dunbartonshire
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£489,781	£517,006	-	10
2024-06-30	£485,261	£543,445	-	11
2023-06-30	£449,583	£552,186	-	12
2022-06-30	£598,428	£434,915	-	10
2021-06-30	£482,737	£445,899	-	11

Ceartas

Scotland - Charity number SC035269

Accounts

CEARTAS
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

CEARTAS
(A company limited by guarantee)

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CEARTAS
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2025**

Trustees	Anne McNair, Chair Allan S K Geekie, Treasurer Luisa Fernandes, Co-Opted Member Richard Stark, Co-Opted Member Elizabeth Anne Kerr, Co-Opted Member Neil McIntosh, Co-Opted Member Alison Pettigrew Anderson, Co-Opted Member (appointed 24 April 2025)
Company registered number	SC264199
Charity registered number	SC035269
Registered office	Suites 5-7 McGregor House 10 Donaldson Crescent Kirkintilloch Glasgow G66 1XF
Treasurer	Allan S K Geekie
Chairperson	Anne McNair
Independent auditors	AAB Audit & Accountancy Limited Chartered Accountants and Statutory Auditor 133 Finnieston Street Glasgow G3 8HB
Chief Officer	Sharon Bairden

CEARTAS
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TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2025

The Trustees present their annual report together with the audited financial statements of the Company for the 1 July 2024 to 30 June 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) 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).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

Policies and objectives

The Charity which is constituted as a company limited by guarantee was incorporated on 1 March 2004. The company was formed to take over the role previously carried out by Alzheimer Scotland. Under the terms of an agreement, Ceartas took over the assets, undertakings, obligations and liabilities of the Advocacy service provided by Alzheimer Scotland – Action on Dementia. The company is recognised by HM Revenue & Customs as having charitable status. It is governed by a memorandum and articles of association and has the following core purpose: to relieve the suffering and distress and generally promote the welfare of children, physically disabled persons, those with learning difficulties and those affected by mental ill health.

Achievements and performance

Review of activities and key performance indicators

2024-25 was a year of both challenge and achievement for Ceartas. Despite operating in an increasingly pressured landscape, which included the loss of 10% of our core funding and the disinvestment of one of our long-standing projects (OPAL), our staff team, volunteers, and trustees have demonstrated extraordinary resilience, creativity, and an ongoing commitment to continued quality service delivery and the people we support.

Demand for our services has continued to rise, with a significant increase in referrals. In the last year we there was a 22% rise in our 1:1 advocacy casework. This growth reflects both the increasing needs within our community and the trust placed in us by individuals, families, and other key stakeholders. We have responded to this demand with determination, ensuring that people continue to receive high-quality, person-centred support even as resources have tightened.

One of the standout successes of the year has been the continued development of our peer support groups. These groups have become vital spaces for connection, shared experience, and mutual encouragement and peer support. Participant feedback has been overwhelmingly positive, and the sense of community the groups foster remains one of the most powerful aspects of our work. This year we have also embraced the use of technology to ensure we are accessible to those who are unable to attend the groups, with a hybrid option of attending available in ABI Café and Walk'n'Roll Groups.

We have continued our commitment to collaboration and were proud to work in partnership with Sporting Memories to introduce Walking Football, an initiative that has enhanced physical wellbeing and social connection for participants and continued support to the Songs From Here project run by Acorn Shed Music which has offered meaningful creative engagement for people with dementia and their carers. Our outreach work has expanded, enabling us to reach people who may otherwise struggle to access support, strengthening our presence across the community and ensuring our services remain accessible and inclusive.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

Achievements and performance (continued)

A highlight of the year was our Annual Dementia Christmas Party, generously funded by B.A.D. (Battle Against Dementia). This event brought together people living with dementia, carers, families, staff and volunteers, for a celebration filled with warmth, music, and connection, a reminder of the joy that community can bring, even in difficult times.

We also proudly celebrated Volunteers' Week, recognising the incredible contribution of our volunteers. Their dedication, compassion, and generosity underpin so much of what we do. In a year of financial uncertainty, their commitment has been invaluable.

As we look ahead, our focus is firmly on strengthening and expanding the impact of our work. We are deeply grateful to our external funders whose support has enabled us to develop collective advocacy programmes across mental health, drugs and alcohol, and older people living in care homes. This work remains central to our mission, and we are committed to ensuring that people with lived experience have meaningful opportunities to shape the services and systems that affect their lives.

Over the coming year, we will continue to build on this foundation by expanding and refining our collective advocacy models, strengthening our partnerships with care homes and health and social care professionals, enhancing our outreach work, and investing in volunteer development. At the same time, we await the outcome of our service review, which will play a significant role in shaping our direction.

In anticipation of this, we have begun work on a new three-year organisational strategy. This strategy will set out a clear vision for the future, focusing on sustainability, innovation, and the continued delivery of high-quality, rights-based advocacy. It will be informed by the voices of the people we support, the expertise of our staff and volunteers, and the insights of our partners and funders.

Despite the uncertainties of the current environment, we remain optimistic and ambitious. Our commitment to empowering individuals, strengthening communities, and championing rights is unwavering, and we look forward to building on the progress of the past year as we move into the next phase of our development.

Conclusion

In conclusion, we are pleased to report that Ceartas has made significant progress in fulfilling its objectives during the past year. We remain committed to our mission and look forward to another year of making a positive impact on our community. Ceartas will continue to work as an established and reputable organisation, successful in actively engaging with individuals across East Dunbartonshire to have their voice heard.

Investment policy and performance

Under the memorandum and articles of association, the organisation has the power to make any investment which the Trustees see fit. The Trustees have not implemented a specific investment policy during the period.

CEARTAS
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

Review of activities

Transactions, Financial Position & Reserves

The statement of financial activities shows a deficit of £27,225 (2024 - deficit of £58,184) for the period to 30 June 2025. Net assets at 30 June 2025 amount to £328,735 (2024 - £355,960), of this figure £298,033 relates to Ceartas led projects and £30,702 relates to projects which are partnerships although Ceartas manage the budget on behalf of the partner agencies. Total reserves less restricted reserves of £106,876 (2024 - £149,545), less designated reserves of £30,245 (2024 - £32,694), leaves free reserves of £191,614 (2024 - £173,721). It is the trustees' policy to maintain a level of free reserves at least representing 3 months' running costs to ensure there are sufficient funds to meet redundancy costs or funding gaps. This target level was achieved by the charity.

Going Concern

The financial statements have been prepared on a going concern basis. The trustees have assessed the Charity's ability to continue as a going concern. The future operation of the charity is dependent of the receipt of grants from outside sources. Our main funder has implemented cuts to funding in 2025 however trustees do not class this as a major risk at this stage. Accordingly the financial statements have been prepared on a going concern basis as the Trustees have reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future.

Principal funding

East Dunbartonshire Health and Social Care Partnership continue to be principal funders of our organisation.

Ceartas in partnership with other providers was successful in securing funds for activities related to promoting advocacy and user involvement. Ceartas is budget holder for two initiatives:

- OPAL – Ceartas, in partnership with Citizens Advice Bureau and Carers Link have provided a dedicated support and information service to people within the East Dunbartonshire area. This service encourages the uptake of advocacy and other third sector services, however EDHSCP disinvested in this service from 31 December 2024.

Structure, governance and management

Constitution

Ceartas is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

Methods of appointment or election of Trustees

At each annual general meeting, the members may elect up to a maximum of 15 trustees. The Trustees may at any time appoint any member providing he or she is willing to act in that capacity. Any Trustee appointed during the period since the preceeding AGM shall retire from office at the next AGM but is eligible for re-election by the membership.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

Structure, governance and management (continued)

Policies adopted for the induction and training of Trustees

Ceartas continues to support the development of its board of management and as such has endeavoured to promote training opportunities for its trustees.

Training and development is monitored through an organisational training plan and Trustees of Ceartas are included in the formulation of the plan.

Organisational structure and decision making

The Trustees meet regularly to manage the organisation's affairs.

Strategic management is through the Board of Trustees which meets on a bi-monthly basis. In addition to board meetings, the Trustees also meet in sub groups for finance and staffing.

Key management personnel remuneration is set by a finance sub-committee with reference to local authority pay rates and approval by the full board.

Risk management

The Trustees have assessed the major risks to which the company is exposed, in particular, those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate its exposure to the principle risks and uncertainties. The trustees consider the main risks to the company to be loss of funding, loss of staff, business interruption and cyber security. These risks are mitigated by having in place a risk management and business continuity plan which are reviewed on a six monthly basis, or as required basis, by the Board of Trustees. The company training plan is also reviewed annually and this incorporates supporting staff in the review of financial procedures and cyber security

Members' liability

The Members of the Company guarantee to contribute an amount not exceeding £1 to the assets of the Company in the event of winding up.

CEARTAS
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company 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 . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Company will continue in business.

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

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, AAB Audit & Accountancy Limited, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....*Sharon Bairden*.....
Sharon Bairden
Chief Officer
Date: 26 March 2026

CEARTAS
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CEARTAS

Opinion

We have audited the financial statements of Ceartas (the 'charitable company') for the year ended 30 June 2025 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CEARTAS (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CEARTAS (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Co-operative and Community Benefit Societies Act 2014 and the Housing (Scotland) Act 2010.

We identified the greatest risk of material impact on the financial statements from irregularities including fraud to be:

- Management override of controls to manipulate the company's key performance indicators to meet targets;
- Timing and completeness of revenue recognition
- Compliance with relevant laws and regulations which directly impact the financial statements.

Our audit procedures to respond to these risks included:

- Testing of journal entries and other adjustments for appropriateness;
- Testing grant funding to ensure completeness and recognition in the correct period;
- Reviewing judgements made by management in their calculation of accounting estimates for potential management bias;
- Enquiries of management as to actual and potential litigation and claims;
- Reviewing legal and professional fees to identify indications of actual or potential litigation, claims and any non-compliance with laws and regulations;
- Performing a disclosure checklist on the financial statements to ensure Companies Act 2006 requirements are satisfied;
- Analytical procedures to identify any unusual or unexpected trends or relationship; and
- Reviewing minutes of meetings of those charged with governance to identify any matters indicating actual or potential fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CEARTAS (CONTINUED)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, its members, as a body, and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



Natalie Boyle (Senior Statutory Auditor)
AAB Audit & Accountancy Limited
Chartered Accountants and Statutory Auditor
133 Finnieston Street
Glasgow
G3 8HB

Date: 26 March 2026

AAB Audit & Accountancy Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

CEARTAS
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations, grants and legacies	4	6,801	470,430	477,231	482,693
Investments	5	12,550	-	12,550	2,568
Total income		19,351	470,430	489,781	485,261
Expenditure on:					
Charitable activities	6	3,907	513,099	517,006	543,445
Total expenditure		3,907	513,099	517,006	543,445
Net income/(expenditure) before taxation		15,444	(42,669)	(27,225)	(58,184)
Net movement in funds		15,444	(42,669)	(27,225)	(58,184)
Reconciliation of funds:					
Total funds brought forward		206,415	149,545	355,960	414,144
Net movement in funds		15,444	(42,669)	(27,225)	(58,184)
Total funds carried forward		221,859	106,876	328,735	355,960

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 15 to 31 form part of these financial statements.

CEARTAS
(A company limited by guarantee)
REGISTERED NUMBER: SC264199

BALANCE SHEET
AS AT 30 JUNE 2025

	Note	2025 £	2024 £
Tangible assets	10	1,990	-
		<u>1,990</u>	<u>-</u>
Current assets			
Debtors	11	780	188,755
Cash at bank and in hand		410,328	297,429
		<u>411,108</u>	<u>486,184</u>
Current liabilities			
Creditors: amounts falling due within one year	12	(62,057)	(107,918)
		<u>349,051</u>	<u>378,266</u>
Net current assets			
		<u>351,041</u>	<u>378,266</u>
Total assets less current liabilities			
Provisions for liabilities		(22,306)	(22,306)
		<u>328,735</u>	<u>355,960</u>
Total net assets			
		<u><u>328,735</u></u>	<u><u>355,960</u></u>
Restricted funds	14	106,876	149,545
Unrestricted funds	14	221,859	206,415
		<u>328,735</u>	<u>355,960</u>
Total funds		<u><u>328,735</u></u>	<u><u>355,960</u></u>

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

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
Anne McNair
Chairperson

.....
Sharon Bairden
Chief Officer
Date: 26 March 2026

.....
Allan S K Geekie
Treasurer

CEARTAS
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REGISTERED NUMBER: SC264199

BALANCE SHEET (CONTINUED)
AS AT 30 JUNE 2025

The notes on pages 15 to 31 form part of these financial statements.

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**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash used in operating activities	16	102,798	(50,055)
Cash flows from investing activities			
Dividends, interests and rents from investments		12,550	2,568
Purchase of tangible fixed assets		(2,449)	-
Change in cash and cash equivalents in the year		112,899	(47,487)
Cash and cash equivalents at the beginning of the year		297,429	344,916
Cash and cash equivalents at the end of the year	17	410,328	297,429

The notes on pages 15 to 31 form part of these financial statements

CEARTAS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1. General information

The company is a company limited by guarantee, incorporated in the United Kingdom and registered in Scotland (SC264199) and is also a registered Scottish charity (SC035269). The registered office is Suites 5-7 McGregor House, 10 Donaldson Crescent, Kirkintilloch, Glasgow, G66 1XF. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Ceartas meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Grant income is recognised when the charity has entitlement to the funds, any conditions attached to items of income have been met, it is probable that income will be received and the award can be measured reliably.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

2.5 Going concern

The trustees ordinarily review the company's forecasts and projections to ensure that the charity has sufficient resources to enable it to meet its liabilities as they fall due for a period of at least twelve months from the date of signing the financial statements.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees have reviewed and updated the charitable organisations forecasts and projections in light of the current economic uncertainties, considering the impact upon future income streams and the services provided, including the actions the charity could take if income were to reduce.

At the date of signing these financial statements, the charity has funding in place for the services they provide; a healthy cash balance; and the ability of the organisation to continue to be able to deliver the objectives of the charity both remotely and in person where appropriate. As a result, taking these factors into account, the trustees are satisfied that the charity will have adequate resources to continue as a going concern for the foreseeable future.

2.6 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer equipment	- 25% straight line
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

2. Accounting policies (continued)

2.7 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

2.8 Interest receivable

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

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Provisions

Provisions are recognised when the charity has an obligation at the reporting date as a result of past events which it is probable will result in the transfer of economic benefits and the obligation can be measured reliably.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.12 Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.13 Financial instruments

The Company 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.

2.14 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

3. Critical accounting estimates and areas of judgement

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires the trustees to exercise judgement in applying Ceartas' accounting policies. Estimates and judgements are continually evaluated based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the actual results. These are detailed below:

Provisions

Provisions are recognised where the charity has an obligation, as a result of past events, that can be measured reliably and where the outcome is probable. Where the outcome is less than probable, but more than remote, no provision is recorded but a contingent liability is disclosed in the financial statements if material. The recording of provisions is therefore an area which requires the exercise of management judgement relating to the nature, timing and probability of the liability.

The main provision held by the charity is in respect of dilapidations and the amount of the provision is re-assessed annually and amended when necessary to reflect current estimates, based on any changes of circumstances. Refer to note 14 for amounts held in relation to provisions.

4. Income from donations and grants

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Donations	475	987	1,462	1,078
Grants	-	469,443	469,443	467,510
Sundry Income	6,326	-	6,326	14,105
	<u>6,801</u>	<u>470,430</u>	<u>477,231</u>	<u>482,693</u>
<i>Total 2024</i>	<u>14,575</u>	<u>468,118</u>	<u>482,693</u>	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Investment income	12,550	12,550	2,568
	<u>12,550</u>	<u>12,550</u>	<u>2,568</u>
<i>Total 2024</i>	<u>2,568</u>	<u>2,568</u>	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
General	3,448	-	3,448	16,326
EDC - Advocacy SLA	459	294,649	295,108	286,502
Information Development	-	33,746	33,746	29,274
OPAL- CHP	-	55,694	55,694	62,632
OPAL - Ceartas Element	-	29,097	29,097	25,124
Peer Support	-	-	-	4,091
Hospital Discharge	-	28,057	28,057	27,447
Go Set Go	-	1,270	1,270	70
Development Fund	-	2,449	2,449	2,276
Big Lottery - CCC Project	-	47,618	47,618	27,119
Health and Wellbeing	-	20,519	20,519	22,069
LCT - Songs from Here	-	-	-	40,515
	<u>3,907</u>	<u>513,099</u>	<u>517,006</u>	<u>543,445</u>
<i>Total 2024</i>	<u>16,326</u>	<u>527,119</u>	<u>543,445</u>	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

7. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
General	3,448	-	3,448	16,326
Advocacy SLA	224,478	70,630	295,108	286,502
Information Development	33,746	-	33,746	29,274
CHP OPAL	54,442	1,252	55,694	62,632
OPAL - Ceartas Element	28,826	271	29,097	25,124
Peer Support	-	-	-	4,091
Hospital Discharge	28,057	-	28,057	27,447
Go Set Go	1,270	-	1,270	70
Development Fund	2,449	-	2,449	2,276
Big Lottery - CCC Project	47,380	238	47,618	27,119
Health and Wellbeing	20,519	-	20,519	22,069
LCT - Songs from Here	-	-	-	40,515
	<u>444,615</u>	<u>72,391</u>	<u>517,006</u>	<u>543,445</u>
<i>Total 2024</i>	<u>461,203</u>	<u>82,242</u>	<u>543,445</u>	

Analysis of direct costs

	General 2025 £	Advocacy SLA 2025 £	Information Development 2025 £	CHP OPAL 2025 £	OPAL - Ceartas Element 2025 £
Staff costs	1,630	188,224	26,346	3,141	27,449
Office costs	2	30,834	5,061	7,505	92
Admin costs	-	772	-	240	-
Other costs	1,816	4,648	2,339	43,556	1,285
	<u>3,448</u>	<u>224,478</u>	<u>33,746</u>	<u>54,442</u>	<u>28,826</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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7. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Peer Support 2025 £	Hospital Discharge 2025 £	Go Set Go 2025 £	Development Fund 2025 £	Big Lottery CCC Project 2025 £
Staff costs	-	26,703	-	-	31,457
Office costs	-	96	-	2,449	4,843
Admin costs	-	-	-	-	-
Other costs	-	1,258	1,270	-	11,080
	-	28,057	1,270	2,449	47,380

	Wellbeing Project 2025 £	LCT Songs From Here 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	4,107	-	309,057	281,047
Office costs	-	-	50,882	56,503
Admin costs	-	-	1,012	5,857
Other costs	16,412	-	83,664	117,796
	20,519	-	444,615	461,203

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	General 2025 £	Advocacy SLA 2025 £	Information Development 2025 £	CHP OPAL 2025 £	OPAL - Ceartas Element 2025 £
Staff costs	-	45,957	-	-	-
Marketing costs	-	734	-	1,252	271
Subscriptions	-	3,162	-	-	-
Insurance costs	-	2,481	-	-	-
Admin costs	-	3,931	-	-	-
Governance costs	-	14,365	-	-	-
	-	70,630	-	1,252	271
<i>Total 2024</i>	<i>59</i>	<i>79,593</i>	<i>59</i>	<i>190</i>	<i>-</i>

	Peer Support 2025 £	Big Lottery CCC Project 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	-	-	45,957	52,096
Marketing costs	-	238	2,495	3,912
Subscriptions	-	-	3,162	3,896
Insurance costs	-	-	2,481	2,336
Admin costs	-	-	3,931	4,188
Governance costs	-	-	14,365	15,814
	-	238	72,391	82,242
<i>Total 2024</i>	<i>1,797</i>	<i>544</i>	<i>82,242</i>	

Governance costs include the audit fee and 10% of support staff costs.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

8. Auditors' remuneration

The auditors' remuneration amounts to an auditor fee of £10,000 (2024 - £8,000). This fee is net of VAT and includes other accountancy services of £1,500 (2024 - £1,000).

9. Staff costs

	2025 £	2024 £
Wages and salaries	308,921	294,523
Social security costs	29,976	25,388
Contribution to defined contribution pension schemes	21,223	19,021
	<u>360,120</u>	<u>338,932</u>

The average number of persons employed by the Company during the year was as follows:

	2025 No.	2024 No.
	<u>12</u>	<u>11</u>

No employee received remuneration amounting to more than £60,000 in either year.

Key management personnel comprised the Trustees and the Chief Officer, Business Support Lead and Advocacy Lead.

Total remuneration paid by the charity in respect of key management personnel was £134,476 (2024 - £121,410).

No Trustees received any remuneration, benefits in kind or reimbursed expenses in 2025 or 2024.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

10. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 July 2024	8,800	53,211	62,011
Additions	-	2,449	2,449
At 30 June 2025	<u>8,800</u>	<u>55,660</u>	<u>64,460</u>
Depreciation			
At 1 July 2024	8,800	53,211	62,011
Charge for the year	-	459	459
At 30 June 2025	<u>8,800</u>	<u>53,670</u>	<u>62,470</u>
Net book value			
At 30 June 2025	<u>-</u>	<u>1,990</u>	<u>1,990</u>
At 30 June 2024	<u>-</u>	<u>-</u>	<u>-</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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11. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	-	187,975
Prepayments and accrued income	780	780
	<u>780</u>	<u>188,755</u>

12. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	23,088	3,906
Other taxation and social security	4,196	5,011
Other creditors	4,042	4,042
Accruals and deferred income	30,731	94,959
	<u>62,057</u>	<u>107,918</u>

	2025 £
Deferred income at 1 July 2024	86,370
Released during the year	(86,370)
Income deferred in current year	17,600
Deferred income at 30 June 2025	<u>17,600</u>

Deferred income relates to grant income received in advance.

13. Provisions

	Dilapidation Provision £
At 1 July 2024	22,306
	<u>22,306</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

14. Statement of funds

Statement of funds - current year

	Balance at 1 July 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2025 £
Unrestricted funds					
Designated funds					
IT and Property Fund	32,694	-	-	(2,449)	30,245
General funds					
General Funds - all funds	173,721	19,351	(3,907)	2,449	191,614
Total Unrestricted funds	206,415	19,351	(3,907)	-	221,859
Restricted funds					
EDC - Advocacy SLA	42,969	259,461	(294,648)	-	7,782
Information Development	13,069	29,242	(36,263)	-	6,048
Collective Advocacy	-	49,150	(240)	-	48,910
Big lottery - CCC project	13,872	40,767	(47,618)	-	7,021
OPAL - Ceartas Element	19,511	26,250	(29,006)	8,594	25,349
Hospital discharge	8,484	25,915	(27,986)	-	6,413
Get set go	2,110	-	(1,270)	-	840
Health and Wellbeing	1,549	23,395	(20,616)	-	4,328
LCT - Songs from Here	185	-	-	-	185
OPAL - CHP*	47,796	16,250	(55,452)	(8,594)	-
	149,545	470,430	(513,099)	-	106,876
Total of funds	355,960	489,781	(517,006)	-	328,735

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

14. Statement of funds (continued)

Unrestricted Funds:

General Fund - Used for the operation of core services as set out on the objectives.

Designated Funds - Designated funds have been set aside for a review of IT requirements and equipment and a programme of refurbishment and property maintenance.

The IT review will encompass the updating of the existing care management database, servers and PCs. This will contribute to GDPR compliance; support remote working and improve service accessibility and response times.

The capital fund represents funds spent on fixed assets.

Restricted Funds:

EDC Advocacy SLA - Funding for core advocacy services as covered by EDC Advocacy Contract allows us to provide the service to all adults within the local area over the age of 16.

Information Development - Funding that delivers information services for older people giving priority to individuals with dementia.

Collective Advocacy - Funding from the National Lottery, Strengthening Organisations Fund to develop Collective Advocacy for people living with mental health and those who use substances and alcohol.

Connect, Create, Change (CCC) Project – Funding from The National Lottery Community Fund to support the development and expansion of the current peer support groups & projects.

OPAL - Ceartas are budget holders for an Information helpline for people living in East Dunbartonshire. This project is run in partnership with other local voluntary organisations however, the project ceased from 31 December 2024 with no further funding.

Hospital Discharge - Funding that enhances advocacy provision for people moving from hospital.

Get, Set, Go - Funding to promote SDS in East Dunbartonshire.

Health and Wellbeing Fund – A Bite and a Blether is a partnership between Ceartas and EDCAB funded by the Scottish Government. It's a peer support group offering activities and information designed to enhance mental health and wellbeing for adults with long term conditions.

*Ceartas is the fund holder for the OPAL project which was funded until 31 December 2024 when it ceased.

Other restricted project funds carry forward spend will be utilised within the life of the project.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 July 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 30 June 2024 £</i>
Unrestricted funds					
Designated funds					
IT and Property Fund	35,000	-	(2,306)	-	32,694
Capital Fund	4,412	-	(4,412)	-	-
	<u>39,412</u>	<u>-</u>	<u>(6,718)</u>	<u>-</u>	<u>32,694</u>
General funds					
General Funds - all funds	169,464	17,143	(9,608)	(3,278)	173,721
	<u>169,464</u>	<u>17,143</u>	<u>(9,608)</u>	<u>(3,278)</u>	<u>173,721</u>
Total Unrestricted funds	<u>208,876</u>	<u>17,143</u>	<u>(16,326)</u>	<u>(3,278)</u>	<u>206,415</u>
Restricted funds					
EDC - Advocacy SLA	54,726	274,744	(286,501)	-	42,969
Information Development	11,924	30,418	(29,273)	-	13,069
Big lottery - CCC project	1,008	39,983	(27,119)	-	13,872
OPAL - Ceartas Element	9,634	35,000	(25,123)	-	19,511
Hospital discharge	9,200	26,731	(27,447)	-	8,484
Get set go	2,180	-	(70)	-	2,110
Peer Support	3,089	-	(4,091)	1,002	-
Health and Wellbeing	12,377	11,242	(22,070)	-	1,549
Development Fund	-	-	(2,276)	2,276	-
LCT - Songs from Here	40,701	-	(40,516)	-	185
OPAL - CHP*	60,429	50,000	(62,633)	-	47,796
	<u>205,268</u>	<u>468,118</u>	<u>(527,119)</u>	<u>3,278</u>	<u>149,545</u>
Total of funds	<u>414,144</u>	<u>485,261</u>	<u>(543,445)</u>	<u>-</u>	<u>355,960</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	1,990	-	1,990
Current assets	242,175	168,933	411,108
Creditors due within one year	-	(62,057)	(62,057)
Provisions for liabilities and charges	(22,306)	-	(22,306)
Total	221,859	106,876	328,735

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Current assets	336,639	149,545	486,184
Creditors due within one year	-	(107,918)	(107,918)
Provisions for liabilities and charges	(22,306)	-	(22,306)
Total	314,333	41,627	355,960

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net expenditure for the year (as per Statement of Financial Activities)	(27,225)	(58,184)
Adjustments for:		
Depreciation charges	459	4,413
Dividends, interests and rents from investments	(12,550)	(2,568)
Decrease in debtors	187,975	700
Increase/(decrease) in creditors	(45,861)	3,278
Increase in dilapidation provision	-	2,306
Net cash provided by/(used in) operating activities	102,798	(50,055)

17. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	410,328	297,429
Total cash and cash equivalents	410,328	297,429

18. Analysis of changes in net debt

	At 1 July 2024 £	Cash flows £	At 30 June 2025 £
Cash at bank and in hand	297,429	112,899	410,328
	297,429	112,899	410,328

19. Pension commitments

The charity operates a defined contribution scheme on behalf of its employees, the cost of which in the year was £21,223 (2024 - £19,021). There were contributions outstanding amounting to £2,432 at the period-end.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

20. Operating lease commitments

At 30 June 2025 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Within 1 year	<u>33,282</u>	<u>28,759</u>

21. Related party transactions

There were no related party transactions during the year (2024: £15,000).