



**Annual Report and Financial Statements  
For the year ended 31 October 2025**

**Registered Charity – SC040193**

# **Scottish Network for Arthritis in Children**

## **Annual Report and Financial Statements For the year ended 31 October 2025**

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**Scottish Network for Arthritis in Children  
Trustees' Annual Report  
For the year ended 31 October 2025**

The trustees have pleasure in presenting their report together with the financial statements for the year ended 31 October 2025.

**Reference and Administrative Information**

<b>Charity name</b>	Scottish Network for Arthritis in Children
<b>Known as</b>	SNAC
<b>Charity number</b>	SC040193
<b>Contact address</b>	Annfield, Pirnmill, Isle of Arran, KA27 8HP

**Trustees**

Current trustees of the charity are:

Lois Freeland (Chair)  
Karen Barrie (Secretary)  
Kirstin Weir (Treasurer)  
Michael Kent  
Anna Sherriffs  
Joyce Davidson (resigned 31 october 2024)  
Sharon Douglas (resigned 31 October 2024)

**Structure, Governance and Management**

**Constitution**

The Charity is an unincorporated association registered on 16 January 2009 and governed by a constitution.

It is the intention to wind up the charity in 2026 as all assets, liabilities and activities have transferred to the Scottish Network for Arthritis in Children (SCIO) – SC053434, in line with the consent from the Scottish Charity Regulator (OSCR).

**Recruitment and appointment of Trustees**

At each annual general meeting, the members may elect any member to be a member of the management committee, which form the Trustees of the charity. The management committee may at any time appoint any member to be a member of the management committee. At each annual general meeting, all of the members of the management committee shall retire from office - but shall then be eligible for re-election.

**Scottish Network for Arthritis in Children  
Trustees' Annual Report  
For the year ended 31 October 2025**

## **Objectives and Activities**

### **Charitable purposes**

The charity's object is to provide a national support network for children with arthritis (and associated conditions) and their families through the provision of factual, practical and emotional support. It aims to pull together the wider community of affected children in Scotland as well as raise public awareness of childhood arthritis.

The charitable purposes are:

- the advancement of education,
- the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended, and
- the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

## **Achievements**

The Trustees continued their responsibilities in managing the charity and organising events, and achieved their aim of transferring all assets, liabilities and activities of the charity to the Scottish Network for Arthritis in Children (SCIO) with effect from 15 March 2025.

Refer to the accounts of Scottish Network for Arthritis in Children (SCIO), with charity number SC053434 for a full review of the activities of the year.

## **Financial review**

Total receipts in the period to 15 March 2025 were £5,833. Payments in the period amounted to £2,171. Funds on 15 March 2025 were £117,707, all of which were unrestricted. These were subsequently transferred to SC053434 in line with agreement from OSCR. The balance of funds at 31 October 2025 is £nil.

### **Trustee remuneration and expenses**

There were no expenses or remuneration paid to Trustees in the year.

### **Reserves**

As the charity has transferred all funds to the Scottish Network for Arthritis in Children (SCIO), there are no reserves held by the charity.

**Scottish Network for Arthritis in Children  
Trustees' Annual Report  
For the year ended 31 October 2025**

**Future plans**

The Trustees will apply for consent to wind up the charity as the Scottish Network for Arthritis in Children (SCIO) has taken over the activities of this charity.

Approved by the Trustees and signed on their behalf

*L Freeland*

**Louis Freeland  
Chair**

**1 February 2026**

**Scottish Network for Arthritis in Children  
Independent Examiner's Report  
For the year ended 31 October 2025**

**Independent Examiner's Report to the Trustees of Scottish Network for Arthritis in Children**

I report on the accounts of the charity for the year ended 31 October 2025, which are set out on pages 5 and 6 and the related notes on pages 7 to 9.

**Respective responsibilities of trustees and examiner**

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006(as amended) ("the 2006 Regulations"). The charity Trustees consider that the audit requirement of Regulation 10(1) (d) of the 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 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:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*E Alsop*

**Elaine Alsop ACA DChA FCIE  
EA Independent Ltd  
5 South Charlotte Street, Edinburgh, EH2 4AN  
16 March 2026**

**Scottish Network for Arthritis in Children**  
**Receipts and Payments Account**  
**For the year ended 31 October 2025**

	Notes	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
<b>Receipts</b>					
Voluntary income	3	3,448	-	<b>3,448</b>	41,974
Receipts from fundraising activities	4	2,385	-	<b>2,385</b>	16,238
		<u>5,833</u>	<u>-</u>	<u><b>5,833</b></u>	<u>58,212</u>
<b>Payments</b>					
Fundraising activities	5	408	-	<b>408</b>	1,373
Grants paid	6	580	-	<b>580</b>	867
Charitable activities	7	1,183	-	<b>1,183</b>	32,240
		<u>2,171</u>	<u>-</u>	<u><b>2,171</b></u>	<u>34,480</u>
<b>Transfer of funds to SC053434</b>		117,707	-	<b>117,707</b>	-
<b>Net (payments) / receipts for year</b>		<u>(114,045)</u>	<u>-</u>	<u><b>(114,045)</b></u>	<u>23,732</u>

The notes on pages 7 to 9 form part of these accounts

**Scottish Network for Arthritis in Children**  
**Statement of Balances**  
**For the year ended 31 October 2025**

	Notes	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Opening funds		114,045	-	<b>114,045</b>	90,313
Net (payments) / receipts for year		(114,045)	-	<b>(114,045)</b>	23,732
<b>Closing funds</b>	8	<u>-</u>	<u>-</u>	<u>-</u>	<u>114,045</u>
<b>Represented by</b>					
Bank accounts		<u>-</u>	<u>-</u>	<u>-</u>	<u>114,045</u>

All funds at 31 October 2025 and 31 October 2024 are unrestricted

Approved by the Trustees on 1 February 2026 and signed on their behalf by:

*L Freeland*

**Lois Freeland**  
**Chair**

The notes on pages 7 to 9 form part of these accounts



**Scottish Network for Arthritis in Children**  
**Notes to the Accounts**  
**For the year ended 31 October 2025**

**1. Accounting policies**

*Basis of accounting*

The accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

*VAT*

The charity is not registered for VAT and, accordingly, expenditure includes VAT where appropriate.

*Resources expended*

Payments for fundraising activities comprises those costs incurred by the charity in raising funds for the charity and selling charity merchandise.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiner's fee.

*Nature and purpose of funds*

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. There were no restricted funds in the year.

**2. Payments to Trustees**

There were no payments to trustees in the year.

**Scottish Network for Arthritis in Children**  
**Notes to the Accounts**  
**For the year ended 31 October 2025**

**3. Voluntary income**

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
<b>Grants</b>				
The National Lottery	-	-	-	14,000
Bank of Scotland Foundation	-	-	-	10,000
The Wood Foundation	-	-	-	2,500
St James Place	-	-	-	2,500
<b>Donations</b>				-
Shepherd & Wedderburn	1,000	-	<b>1,000</b>	1,000
HSBC & match funding	-	-	-	2,507
Race Night	-	-	-	2,300
Benevity	-	-	-	1,600
Shepherd & Wedderburn	-	-	-	1,000
Others under £1,000	2,448	-	<b>2,448</b>	3,654
Gift Aid	-	-	-	1,913
	<u>3,448</u>	<u>-</u>	<u><b>3,448</b></u>	<u>41,974</u>

**4. Receipts from fundraising activities**

	£	£	£	£
Fundraising activities	2,345	-	<b>2,345</b>	13,466
Trading activities	40	-	<b>40</b>	2,772
	<u>2,385</u>	<u>-</u>	<u><b>2,385</b></u>	<u>16,238</u>

**5. Costs of fundraising activities**

	£	£	£	£
Fundraising activities	360	-	<b>360</b>	1,214
Trading activities	48	-	<b>48</b>	159
	<u>408</u>	<u>-</u>	<u><b>408</b></u>	<u>1,373</u>

Trading activities relates to the purchase of branded merchandise for resale

**Scottish Network for Arthritis in Children**  
**Notes to the Accounts**  
**For the year ended 31 October 2025**

**6. Grants paid**

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Grants paid to individuals for equipment and similar	580	-	580	867

**7. Costs of charitable activities**

	£	£	£	£
Blair Drummond Event	-	-	-	16,372
Local Events	158	-	158	5,877
Buzzy 4 Shots	28	-	28	5,876
Welcome packs	49	-	49	1,888
Administration and travel costs	948	-	948	890
Insurance	-	-	-	676
Training and membership	-	-	-	261
Governance costs	-	-	-	400
	1,183	-	1,183	32,240

**8. Funds**

	Balance at 1 Nov 23 £	Receipts £	Payments £	Transfer to SCIO	Balance at 31 Oct 24 £
Unrestricted Fund	114,045	5,833	(2,171)	(117,707)	-

**Nature and purpose of Funds**

**Unrestricted Funds:** This fund has no restriction and is administered on a discretionary basis by the trustees in line with the objects of the charity. This was transferred to the Scottish Network for Arthritis in Children (SCIO) – SC053434, in line with the consent from the Scottish Charity Regulator (OSCR), on 15 March 2025.