

REGISTERED COMPANY NUMBER: SC366381 (Scotland)
REGISTERED CHARITY NUMBER: 041573

Report of the Trustees and
Financial Statements for the Year Ended 30 September 2025
for
Mindfulness Scotland

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for the Year Ended 30 September 2025

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Report of the Trustees
for the Year Ended 30 September 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives are to relieve those in need by reason of age, ill health, disability, financial hardship or other disadvantage through the provision of mindfulness-based therapeutic programmes. Also to establish and run mindfulness-based education and training in Scotland and beyond.

Report of the Trustees
for the Year Ended 30 September 2025

ACHIEVEMENTS AND PERFORMANCE

The year 1st October 2024 to 30th September 2025, has been a challenging time for Mindfulness Scotland, due to the progressive illness of our chairperson, Dr Alistair Wilson. Alistair sadly passed away in August 2025. During the year the charity continued with activity at a gentler pace. Subsequently, Stephanie Wilson was voted onto the Board as interim chairperson.

Despite this sadness and difficulty, Mindfulness Scotland has continued to deliver mindfulness teaching, training and retreats to support our ongoing projects and mindfulness community.

Our teaching training program continues to be accredited by the UK network of good practice for Mindfulness Based approaches. We completed our tenth Mindfulness in Health and Social Care Teacher Training Course at the beginning of the financial year. The course continued to be delivered with a hybrid style of on-line and in person study days, enabling students from further afield to access the training more easily.

We have now decided to take a break from the delivery of the the teacher training program. We will focus our energies on existing projects (addiction recovery groups, carers groups at the Maggie's Centres) and on supporting the practice of mindfulness for wellbeing within our communities.

Mindfulness-based Resilience courses have been delivered for carers of those facing a cancer diagnosis, and this collaborative relationship with the Maggie's Centres is flourishing, bringing benefit to patients and carers.

We have been utilising our funding from Corra to develop links within the Recovery Network in Glasgow, and have now delivered five 8-week MBSR programmes supporting services users in their recovery from addictions.

In April 2025 we ran an in person retreat at Lendrick Lodge in the Trossachs, giving CPD opportunities for Mindfulness teachers, as well retreat space for those who have completed a mindfulness course with us. The retreat was well attended with 18 participants

In collaboration with Mindfulness Ireland, we completed the delivery of an online course on the Neuroscience of Mindfulness. This pilot course was well attended (20) and we are now working in collaboration with colleagues in Dublin to develop the manual and audio-visual recordings to create a resource for future teaching.

We continue to host monthly online guided practice sessions. These sessions are available to anyone who has completed a course with us, as well as to mindfulness teachers. The evenings are well attended and there is a sense of a supportive and growing community of practitioners.

We also provided two retreat days, based at the Maggie's Centre, providing a space for those who attended to experience a day of quiet reflection.

The trustee group has met twice during the financial year. Due to illness our planned meeting in August 2025 needed to be cancelled. As our board of trustees and associates re-forms in the context of the loss of Alistair, we look forward to continuing to provide mindfulness courses, retreat days and support for those interested in mindfulness as a help for mental and physical wellbeing, wherever we have the capacity to meet that need.

FINANCIAL REVIEW

Financial position

Income for the financial year to 30 September 2025 was £15,764 (2024: £19,265) and expenditure was £23,105 (2024: £22,110). Reserves at 30 September 2025 totalled £43,755 (2024: £51,096) of which £41,195 were unrestricted (2024: £51,096) and £2,560 of which were restricted (2024: nil).

Report of the Trustees
for the Year Ended 30 September 2025

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level that equates to approximately three months' running costs. As indicated above, the charity's unrestricted funds at 30 September 2025 amount to £41,195, which, although above the required level, is acceptable to the directors.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee (No. SC366381) and a recognised Scottish charity (No. SC041573), governed by its Memorandum and Articles of Association.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC366381 (Scotland)

Registered Charity number

041573

Registered office

39 Westbourne Drive
Glasgow
G61 4BH

Trustees

Mrs S Wilson (appointed 27.10.25)
Dr. C M Keogh
Dr A B Wilson (deceased 19.8.25)
Ms R Borland
Ms K Mollison

Independent Examiner

Karen McMillan FCCA
Hardie McMillan
14 Muirend Road
Cardross
G82 5LG

Approved by order of the board of trustees on 25 June 2026 and signed on its behalf by:

Stephanie Wilson

Mrs S Wilson - Trustee

Independent Examiner's Report to the Trustees of
Mindfulness Scotland (Registered number: SC366381)

I report on the accounts for the year ended 30 September 2025 set out on pages five to thirteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Karen McMillan FCCA
Hardie McMillan Chartered Certified Accountants
14 Muirend Road
Cardross
G82 5LG

Date: 26 June 2026

Mindfulness Scotland

Statement of Financial Activities
for the Year Ended 30 September 2025

	Notes	Unrestricted funds £	Restricted funds £	30.9.25 Total funds £	30.9.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		260	9,264	9,524	390
Charitable activities					
Incoming resources from charitable activities		<u>6,240</u>	<u>-</u>	<u>6,240</u>	<u>18,875</u>
Total		<u>6,500</u>	<u>9,264</u>	<u>15,764</u>	<u>19,265</u>
EXPENDITURE ON					
Charitable activities					
Running costs		15,067	6,704	21,771	20,860
Governance		<u>1,334</u>	<u>-</u>	<u>1,334</u>	<u>1,250</u>
Total		<u>16,401</u>	<u>6,704</u>	<u>23,105</u>	<u>22,110</u>
NET INCOME/(EXPENDITURE)		(9,901)	2,560	(7,341)	(2,845)
RECONCILIATION OF FUNDS					
Total funds brought forward		51,096	-	51,096	53,941
TOTAL FUNDS CARRIED FORWARD		<u>41,195</u>	<u>2,560</u>	<u>43,755</u>	<u>51,096</u>

The notes form part of these financial statements

Balance Sheet
30 September 2025

	Notes	Unrestricted funds £	Restricted funds £	30.9.25 Total funds £	30.9.24 Total funds £
FIXED ASSETS					
Tangible assets	5	91	-	91	122
CURRENT ASSETS					
Cash at bank		42,354	2,560	44,914	52,224
CREDITORS					
Amounts falling due within one year	6	(1,250)	-	(1,250)	(1,250)
NET CURRENT ASSETS		<u>41,104</u>	<u>2,560</u>	<u>43,664</u>	<u>50,974</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>41,195</u>	<u>2,560</u>	<u>43,755</u>	<u>51,096</u>
NET ASSETS		<u>41,195</u>	<u>2,560</u>	<u>43,755</u>	<u>51,096</u>
FUNDS	7				
Unrestricted funds				41,195	51,096
Restricted funds				<u>2,560</u>	<u>-</u>
TOTAL FUNDS				<u>43,755</u>	<u>51,096</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Balance Sheet - continued
30 September 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 25 June 2026 and were signed on its behalf by:

Stephanie Wilson

S Wilson - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Tangible fixed assets

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

Computer equipment - 25% on reducing balance

Taxation

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

Fund accounting

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

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

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

Notes to the Financial Statements - continued
for the Year Ended 30 September 2025

2. NET INCOME/(EXPENDITURE)

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

	30.9.25 £	30.9.24 £
Depreciation - owned assets	<u>31</u>	<u>41</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

No trustees received remuneration in the year in their capacity as trustees. No payments were made to trustees in the year to 30th September 2025 for the delivery of the charity's work (In 2024, a payment of £100 was made to Catherine Keogh, a trustee of the charity for support with training assessment).

Trustees' expenses

In the year to 30 September 2025, no expenses were paid to trustees (2024: £276 to one trustee).

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	390	390
Charitable activities			
Incoming resources from charitable activities	<u>18,875</u>	<u>-</u>	<u>18,875</u>
Total	<u>18,875</u>	<u>390</u>	<u>19,265</u>
EXPENDITURE ON			
Charitable activities			
Running costs	10,172	10,688	20,860
Governance	<u>1,250</u>	<u>-</u>	<u>1,250</u>
Total	<u>11,422</u>	<u>10,688</u>	<u>22,110</u>
NET INCOME/(EXPENDITURE)	7,453	(10,298)	(2,845)
RECONCILIATION OF FUNDS			
Total funds brought forward	43,643	10,298	53,941

Notes to the Financial Statements - continued
for the Year Ended 30 September 2025

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>51,096</u>	<u>-</u>	<u>51,096</u>

5. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 October 2024 and 30 September 2025	<u>2,658</u>
DEPRECIATION	
At 1 October 2024	2,536
Charge for year	<u>31</u>
At 30 September 2025	<u>2,567</u>
NET BOOK VALUE	
At 30 September 2025	<u>91</u>
At 30 September 2024	<u>122</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.25 £	30.9.24 £
Accrued expenses	<u>1,250</u>	<u>1,250</u>

7. MOVEMENT IN FUNDS

	At 1.10.24 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	51,096	(9,901)	41,195
Restricted funds			
Corra Foundation	-	2,560	2,560
TOTAL FUNDS	<u>51,096</u>	<u>(7,341)</u>	<u>43,755</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2025

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,500	(16,401)	(9,901)
Restricted funds			
Corra Foundation	9,264	(6,704)	2,560
TOTAL FUNDS	<u>15,764</u>	<u>(23,105)</u>	<u>(7,341)</u>

Comparatives for movement in funds

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	43,643	7,453	51,096
Restricted funds			
Scottish Autism	3,800	(3,800)	-
Corra Foundation	<u>6,498</u>	<u>(6,498)</u>	
	10,298	(10,298)	-
TOTAL FUNDS	<u>53,941</u>	<u>(2,845)</u>	<u>51,096</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2025

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	18,875	(11,422)	7,453
Restricted funds			
Armed Forces Covenant	390	(390)	-
Scottish Autism	-	(3,800)	(3,800)
Corra Foundation	-	(6,498)	(6,498)
	<u>390</u>	<u>(10,688)</u>	<u>(10,298)</u>
TOTAL FUNDS	<u>19,265</u>	<u>(22,110)</u>	<u>(2,845)</u>

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

	At 1.10.23 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	43,643	(2,448)	41,195
Restricted funds			
Scottish Autism	3,800	(3,800)	-
Corra Foundation	<u>6,498</u>	<u>(3,938)</u>	<u>2,560</u>
	<u>10,298</u>	<u>(7,738)</u>	<u>2,560</u>
TOTAL FUNDS	<u>53,941</u>	<u>(10,186)</u>	<u>43,755</u>

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,375	(27,823)	(2,448)
Restricted funds			
Armed Forces Covenant	390	(390)	-
Scottish Autism	-	(3,800)	(3,800)
Corra Foundation	<u>9,264</u>	<u>(13,202)</u>	<u>(3,938)</u>
	<u>9,654</u>	<u>(17,392)</u>	<u>(7,738)</u>
TOTAL FUNDS	<u><u>35,029</u></u>	<u><u>(45,215)</u></u>	<u><u>(10,186)</u></u>

Corra Foundation

Funding enabling the charity to deliver MBSR programmes supporting service users in their recovery.

8. RELATED PARTY DISCLOSURES

In the year to 30 September 2025, Stephanie Wilson, the wife of Alistair Wilson, a trustee of the charity, received a total of £7,530 (2024: £5,575) in payment for general administrative tasks for the charity, and for the delivery of mindfulness training courses and the related administration.

Mindfulness Scotland

Detailed Statement of Financial Activities
for the Year Ended 30 September 2025

	30.9.25 £	30.9.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	260	-
Grants	<u>9,264</u>	<u>390</u>
	9,524	390
Charitable activities		
Mindfulness training income	100	18,875
Income from mindfulness retreats	<u>6,140</u>	<u>-</u>
	<u>6,240</u>	<u>18,875</u>
Total incoming resources	15,764	19,265
EXPENDITURE		
Charitable activities		
Tutor fees	16,080	9,435
Travelling expenses	30	893
Administrative and secretarial costs	250	3,065
Independent examiner's remuneration	1,334	1,250
Course accommodation	4,630	6,260
Sundries	-	354
Subscriptions	-	812
Video recording and editing	750	-
Depn of computer equipment	<u>31</u>	<u>41</u>
	<u>23,105</u>	<u>22,110</u>
Total resources expended	<u>23,105</u>	<u>22,110</u>
Net expenditure	<u>(7,341)</u>	<u>(2,845)</u>

This page does not form part of the statutory financial statements