

Charity Registration No. 043567 (Scotland)

Scottish Charity Incorporated Organisation No. CS000978 (Scotland)

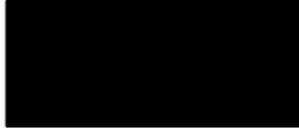
**INCREASED ACCESS 2 PSYCHOLOGICAL SUPPORT**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2024**

# INCREASED ACCESS 2 PSYCHOLOGICAL SUPPORT

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**



**Charity number (Scotland)**

043567

**Principal address**

Birkenshaw House  
Butterhole  
Dalbeattie  
DG5 4LX

**Registered office**

Birkenshaw House  
Butterhole  
Dalbeattie  
DG5 4LX

**Independent examiner**

Saint & Co  
26 High Street  
Annan  
Dumfries & Galloway  
DG12 6AJ

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# INCREASED ACCESS 2 PSYCHOLOGICAL SUPPORT

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# INCREASED ACCESS 2 PSYCHOLOGICAL SUPPORT

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 30 NOVEMBER 2024**

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The trustees present their annual report and financial statements for the year ended 30 November 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

### Objectives and activities

The charity's objects are

1. The advancement of health through the provision of evidence based psychological interventions to relieve the suffering of individuals or their family members or friends, or community groups who suffer from mental health issues in the Dumfries and Galloway area and surrounds.
2. The advancement of education of individuals and the community through the provision of educational workshops and programmes for individuals or their family members or friends, or community groups who suffer from mental health issues, including the provision of information, support and advice in the Dumfries and Galloway area and surrounds.
3. The advancement of conflict resolution or reconciliation through the provision of mediation or adjudication of misunderstandings, disagreements, disputes or conflict between individuals , family members or communities in the Dumfries and Galloway area and surrounds.
4. The advancement of citizenship or community development through the improvement of the social infrastructure of Dumfries and Galloway and surrounds and by assisting people who are at a disadvantage because of their social circumstances and to encourage marginalised communities to work together for social unity and provide a range of solutions that individuals can use to address these issues and promote community cohesion.

There has been no change in these objectives during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### Achievements and performance

#### Financial review

The charity continued in the advancement of it's objectives during the year and had a surplus of funds of £20,705 (2023: surplus £15,737) for the year ended 30th November 2024.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Under the memorandum and articles of association , the charity has the power to make any investments which the trustees see fit.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The charity plans to continue in the advancement of it's objectives by working with the local community and other organisations to further these plans.

## INCREASED ACCESS 2 PSYCHOLOGICAL SUPPORT

### TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 NOVEMBER 2024**

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#### **Structure, governance and management**

The charity is a Scottish Charity Incorporated Organisation.

The trustees who served during the year and up to the date of signature of the financial statements were:



The trustees' report was approved by the Board of Trustees.



Chairperson

Dated: 22/05/25

**INCREASED ACCESS 2 PSYCHOLOGICAL SUPPORT**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF INCREASED ACCESS 2 PSYCHOLOGICAL SUPPORT**

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I report on the financial statements of the charity for the year ended 30 November 2024, which are set out on pages 4 to 11.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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**

**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Saint & Co  
26 High Street  
Annan  
Dumfries & Galloway  
DG12 6AJ

Dated: 20/6/25.....

## INCREASED ACCESS 2 PSYCHOLOGICAL SUPPORT

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 30 NOVEMBER 2024**

		Restricted funds 2024 £	Total 2023 £
	Notes		
<b><u>Income from:</u></b>			
Donations and grants	3	71,883	66,970
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Charitable activities	4	51,178	51,233
		<hr/>	<hr/>
<b>Net income for the year/ Net movement in funds</b>		20,705	15,737
Fund balances at 1 December 2023		72,974	57,237
		<hr/>	<hr/>
<b>Fund balances at 30 November 2024</b>		93,679	72,974
		<hr/> <hr/>	<hr/> <hr/>

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

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



# INCREASED ACCESS 2 PSYCHOLOGICAL SUPPORT

## BALANCE SHEET

AS AT 30 NOVEMBER 2024

		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		1,930		2,412
<b>Current assets</b>					
Debtors	10	25,309		-	
Cash at bank and in hand		68,356		71,796	
		<u>93,665</u>		<u>71,796</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(1,916)</u>		<u>(1,234)</u>	
<b>Net current assets</b>			91,749		70,562
<b>Total assets less current liabilities</b>			<u>93,679</u>		<u>72,974</u>
<b>The funds of the charity</b>					
Restricted income funds	12		93,679		72,974
			<u>93,679</u>		<u>72,974</u>

The financial statements were approved by the trustees on .....22/5/25.....

  
Chairperson



## INCREASED ACCESS 2 PSYCHOLOGICAL SUPPORT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2024

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#### 1 Accounting policies

##### Charity information

Increased Access 2 Psychological Support is a Scottish Charity Incorporated Organisation.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

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

##### 1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

## INCREASED ACCESS 2 PSYCHOLOGICAL SUPPORT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2024

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#### 1 Accounting policies

(Continued)

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. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.5 Tangible fixed assets

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

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

Office equipment	20% on reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# INCREASED ACCESS 2 PSYCHOLOGICAL SUPPORT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2024

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	Restricted funds 2024 £	Restricted funds 2023 £
Donations and gifts	71,883	66,970
	<u>          </u>	<u>          </u>
<b>Donations and gifts</b>		
Other	71,883	66,970
	<u>          </u>	<u>          </u>
	<u>71,883</u>	<u>66,970</u>



## INCREASED ACCESS 2 PSYCHOLOGICAL SUPPORT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 30 NOVEMBER 2024**

4	Charitable activities		
		Charitable Expenditure	Charitable Expenditure
		2024	2023
		£	£
	Wages	35,218	27,117
	Insurance	635	594
	Project costs	4,316	14,598
	Office expenses	2,492	1,311
	Travel expenses	2,965	2,207
	Sundry expenses	146	137
	Accountancy	924	666
	Rent	4,000	4,000
	Depreciation	482	603
		<hr/>	<hr/>
		51,178	51,233
		<hr/>	<hr/>
		51,178	51,233
		<hr/>	<hr/>
5	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	-	-
	Depreciation of owned tangible fixed assets	482	603
		<hr/>	<hr/>
6	Trustees		
	None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.		
7	Employees		
	The average monthly number of employees during the year was:		
		2024	2023
		Number	Number
		2	2
		<hr/>	<hr/>
	There were no employees whose annual remuneration was more than £60,000.		

## INCREASED ACCESS 2 PSYCHOLOGICAL SUPPORT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 30 NOVEMBER 2024**

#### 8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

#### 9 Tangible fixed assets

	Office equipment £
<b>Cost</b>	
At 1 December 2023	4,956
At 30 November 2024	4,956
<b>Depreciation and impairment</b>	
At 1 December 2023	2,544
Depreciation charged in the year	482
At 30 November 2024	3,026
<b>Carrying amount</b>	
At 30 November 2024	1,930
At 30 November 2023	2,412

#### 10 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Other debtors	25,309	-

#### 11 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	1,286	604
Accruals	630	630
	1,916	1,234

## INCREASED ACCESS 2 PSYCHOLOGICAL SUPPORT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 30 NOVEMBER 2024**

#### **12 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	<b>At 1 December 2023</b>	<b>Incoming resources</b>	<b>Resources At 30 November expended</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	72,974	71,883	(51,178)	93,679
	=====	=====	=====	=====
<b>Previous year:</b>	<b>At 1 December 2022</b>	<b>Incoming resources</b>	<b>Resources At 30 November expended</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	57,237	66,970	(51,233)	72,974
	=====	=====	=====	=====