

U-evolve SCIO
Scottish Charity No SC045864
Trustees' Report & Financial Statements for the Year
Ended
31 March 2025



Table of contents

<u>Contents:</u>	<u>Page</u>
Report of the Trustees	1-5
Report of the Independent Examiner	6-7
Statement of Financial Activities	8
Balance Sheet	9
Statement of Cash Flow	10
Notes to the Accounts	11-16

U-evolve SCIO

Trustees Annual Report for the year ended 31 March 2025

The trustees have pleasure in presenting their annual report together with the accounts for the period from 1 April 2024 to 31 March 2025.

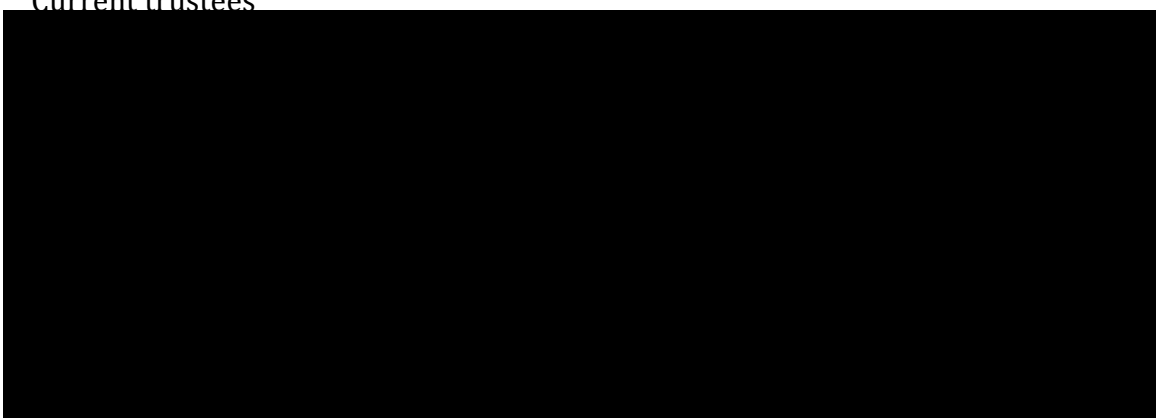
Reference and administrative information

Charity name U-evolve

Charity number SC045864

Address: Norton Park Business Centre, 57 Albion Road, Edinburgh

Current trustees



Trustees who resigned during the year



Constitution

The charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered at the Scottish Charity Regulator (OSCR) on 3 August 2015. It has a single tier structure and as such the trustees are the members of the charity.

Appointment of trustees

The Board, composed entirely of charity trustees, has the power to appoint new charity trustees. Trustees may be appointed for a maximum of two terms. Each term shall consist of a three-year period. Following the completion of two terms, a trustee may continue on the board of Trustees for one further term if only where they take up an office holder position. Trustees who take up office holder positions from the beginning of their tenure shall be entitled to serve a maximum of three terms, provided they remain in office for the entirety of this period. Office holders who retire from their office position and thereafter are re-appointed as Trustee shall be entitled to serve a maximum of two terms only from the beginning of their tenure at U-evolve. Appointments of trustees made at a Board meeting have their appointment reconfirmed at the subsequent Annual General Meeting. There must be a minimum of three and a maximum of fifteen trustees.

Objectives and activities

Charitable purposes

The organisation's purposes are to advance both access and provision of Education to, in the main but not exclusively, young people and their families and carers.

This includes creating formal and informal education opportunities for beneficiaries in their transition to adulthood, or in education. It also includes the development of their emotional intelligence, self-care skills and development of belief in themselves through the provision of coaching, mentoring and other related methodologies. This allows them to access their latent strengths, talents and capabilities and achieve their aspirations.

In addition, the beneficiaries are taught mindfulness practices and by using positive psychology to support their emotional and mental health and wellbeing, helped to build their personal resilience and capacity to deal with different situations and transitions in education and beyond.

Priority will be given to those beneficiaries who are living in multiple deprivation and have limited access to resources to overcome barriers to them, maximising their access and development of their education, health and wellbeing.

Activities

We exist to provide mental health support to young people aged 11 – 21 years, which supports them to feel better, be confident in who they are and to learn techniques to help them take control of their lives. This year we have reviewed and developed our new strategy, which widens our support both geographically and in the services we provide.

We provide 4 key services:

Individual Mental Health Support – Our 1-1 support is flexible and tailored to the needs of the young person. We use a variety of approaches, pulling from counselling, coaching and youth work methods.

Groupwork Programmes – we run group programmes which help young people connect with each other, share experiences and learn new ways to support their wellbeing. Our programmes are responsive to need and cover a range of wellbeing topics.

Young Voices Programme – a new programme developed this year which enables young people to have a say in the issues that matter to them around mental health and mental health services.

Training for Professionals – we deliver training to people who work with and support young people. Our training programme is delivered in a variety of ways and includes trauma awareness, boundaries, self-compassion and coaching conversations.

Highlights, Achievements and Partnerships

This year, we successfully delivered on our plans for stability and launched our new three-year strategy, *Creating Space for Young People*. The strategy launch marked the culmination of

U-evolve SCIO

Trustees Annual Report for the year ended 31 March 2025 (cont.)

over a year's work to define a clear direction for how we will continue supporting young people's mental health, alongside setting out our key strategic objectives. The launch event at Norton Park by our young people, in line with our ethos as an organisation and attended by a large number of our partners and supporters.

Throughout the year we supported 161 young people through individual and groupwork programmes—an increase of 24% from last year's figure of 130. We extended our individual support offer with the introduction of a counselling service as a result of the investment in our staff development over the last few years. This now enables us to provide a broader range of mental health support, including mental health coaching, counselling, and art therapy, tailored to the needs of the young people we support. We continue to deliver support both in schools and from our new space, where our therapy rooms are now fully equipped providing a safe and inclusive space.

Our groupwork programme includes our established *Identity* and *Transitions* groups, along with new initiatives such as *Balanced Minds*, an anxiety-based programme delivered at Boroughmuir High School, and an LGBT art therapy group at Craigroyston High School. We also delivered mental health awareness sessions at Edinburgh College.

We are seeing an increase in demand for our services, partly reflecting the experience of young people across our city but also due to increased partnership working with statutory services as well as increased awareness of U-Evolve, more generally. To respond to these increasing referrals, we introduced a drop-in service offering immediate support to young people while they were waiting to be matched to a suitable service. We continue to develop this service with different delivery models currently being trialled.

We continued to deliver our Young Voices programme, which remains central to ensuring young people are actively involved in shaping our services and that their voices are heard. This was brought to life for our supporters at our Strategy launch event.

We also developed new partnerships this year, including work with LGBTQI and The Ripple Project in North Edinburgh, and a collaboration with North Merchiston Community Centre, who are generously providing free space for a new drop-in group. We continue to engage in networks and forums across the city and this year joined the North Edinburgh R2 Anti-Racism Working Group.

Funding and Income

Funding continues to present a significant challenge across the voluntary sector, and we remain focused on securing sustainable and diverse income streams. Grant funding continues to be our main source of income; however, competition for grants is increasing as demand rises. This year, we were able to maintain support through our existing funders and were also successful in securing new grants from the Walter Scott Giving Group, Foundation Scotland, and the Leith Benevolent Fund.

U-evolve SCIO

Trustees Annual Report for the year ended 31 March 2025 (cont.)

Our fundraising activity this year included participation in the Great Santa Run, with volunteers taking part in the 5k and 10k races to raise funds for our work as well as raising awareness of U-Evolve.

Staff Team & Development

This year, two members of staff qualified as counsellors, and both took on new roles as Counsellor & Development Workers. These roles combine direct service delivery with the development of new services that respond to emerging needs.

As a team, we completed Trauma-Informed and Trauma-Skilled Training, strengthening our confidence and capacity to deliver trauma-informed support. In addition, all staff undertook suicide prevention training, further enhancing our ability to support young people safely and effectively.

Future Plans

This coming year, we will continue our focus on delivering our new three-year strategy, *Creating Space for Young People*. Our work will be guided by three key strategic themes:

- **Making a positive impact** on the mental health and wellbeing of young people in Edinburgh.
- **Listening to and responding to young people's needs**, ensuring their voices continue to shape everything we do.
- **Continuous learning and development**, strengthening our organisation and building our capacity for sustainable growth.

In the year ahead, we aim to reach and support more young people by expanding both the scale and range of our services. This includes continuing to develop our existing individual and groupwork programmes and exploring new ways to provide early, and easy-to-access, mental health support.

Our Young Voices programme will remain central to how we design and evaluate our work, ensuring young peoples lived experiences directly inform service development and decision-making.

We are also committed to becoming a more inclusive organisation. Over the coming year, we will work towards achieving the Bronze Level LGBT Charter Award, reflecting our dedication to creating a safe, welcoming, and inclusive environment for all young people.

Through these plans, we aim to build on the growth in services achieved this year, continuing to grow and develop as an organisation providing high quality trauma informed mental health support to young people who need it the most across Edinburgh.

U-evolve SCIO

Trustees Annual Report for the year ended 31 March 2025 (cont.)

We would like to thank the following funders without whose support we would not be able to reach as many young people:

Paristamen Responsive Grant, KPE4, Baillie Gifford, Robertson Trust, Leith Benevolent Trust, Walter Scott Giving Group, Foundation Scotland, National Lottery Young Start, Communities Mental Health and Wellbeing and City of Edinburgh Council.

Financial review

Results for the year end 31 March 2025 are provided in the Statement of Financial Activities on page 8. The Statement of Financial Activities shows income of £253,005 and a net inflow of funds for the year of £3,838 - unrestricted inflow of £3,440 and restricted inflow of £398.

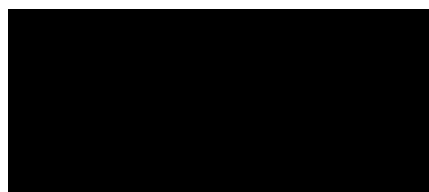
U-evolve is funded from a number of sources including trusts, businesses, schools, donations, fundraising and income from social enterprise activities. The Trustees are very grateful for all awards and donations which enable us to carry out our planned programme of work during the year. Details of all funders are listed in the notes to the accounts on page 13.

We continue to seek fundraising opportunities to raise unrestricted funds to allow us to recruit more staff to meet our ambition to deliver further programmes of support for young people.

Reserves Policy

The Trustees' policy is that U-evolve shall ensure that reserves equate to the equivalent of 16 weeks of running costs. This shall comprise of solely unrestricted funds. The value of unrestricted funds held at the year-end is in line with this policy.

Approved by the trustees on 16 December 2025 and signed on their behalf by:



U-evolve
Chair

Independent Examiner's Report to the Trustees of U-evolve

I report on the financial statements of the charity for the year ended 31 March 2025 which are set out on pages 8 to 16.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion as set out below and for no other purpose. To the fullest extent permitted by law I do not accept or assume responsibility to anyone other than the charity and the trustees, as a body, for my work or for this report.

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 Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity 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

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

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 Accounts Regulations;
 - and 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

Independent Examiner's Report to the Trustees of U-evolve (cont.)

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Name:

[REDACTED]

[REDACTED]

Date: 16 December 2025

Address

[REDACTED]

U-evolve SCIO

Statement of Financial Activities for the Year Ended 31 March 2025

	<i>Notes</i>	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Income					
Donations, Grants and Service Income	2	94,732	156,988	251,720	238,820
Interest Income		1,285		1,285	
Total Incoming Resources		96,017	156,988	253,005	238,820
Expenditure					
Expenditure on raising funds	3	(24,774)	(57)	(24,831)	(37,801)
Expenditure on charitable activities	4	(67,803)	(156,533)	(224,336)	(232,719)
Total Expenditure		(92,577)	(156,590)	(249,167)	(270,520)
Net income/(expenditure) before movement in funds		3,440	398	3,838	(31,700)
Fund balances brought forward		80,424	19,602	100,025	131,725
Fund balances carried forward		83,863	20,000	103,863	100,025
Restricted income and expenditure for the year ended 31 March 2024 was £148,954 and £169,087 respectively.					

The notes on pages 11 to 16 form an integral part of these financial statements.

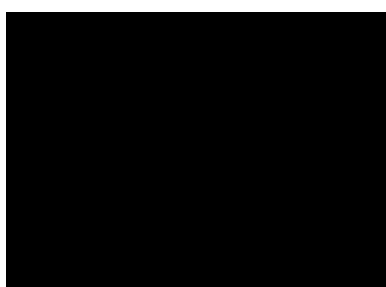
U-evolve SCIO

Balance Sheet as at 31 March 2025

	<i>Notes</i>	2025 £	2025 £	2024 £	2024 £
Fixed Assets			766		1,053
Current Assets					
Debtors		7,011		4,739	
Cash at bank		108,455		102,471	
Creditors					
Amounts falling due within 1 year		(12,369)		(8,238)	
Net current assets			103,097		98,972
Total Net Assets			103,863		100,025
Funds					
Unrestricted			83,863		80,423
Restricted	6		20,000		19,602
Total Charity Funds			103,863		100,025

The notes on pages 11 to 16 form an integral part of these financial statements.

The financial statements were approved by the trustees on 16 December 2025 and are signed on their behalf by:



Chair

U-evolve SCIO
Statement of Cash Flows as at 31 March 2025

		2025 £	2024 £
Cash flows from operating activities			
Net income / (expenditure)		3,838	(31,700)
Purchase of Fixed Assets		0	(1,149)
Depreciation charge		287	96
(Increase)/Decrease in debtors		(2,272)	(1,972)
Increase in creditors		4,131	3,918
Cash provided by operating activities		5,984	(30,807)
Increase/(decrease) in cash during the year		5,984	(30,807)
Cash at the beginning of the year		102,471	133,278
Total cash at the end of the year		108,455	102,471
Cash comprises:			
Cash at bank		108,455	102,471

U-evolve SCIO

Notes to the Accounts – For the Year Ended 31 March 2025

1. Accounting policies

The following accounting policies have been applied consistently in dealing with the items which are considered material in relation to the Charity's financial statements.

Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 October 2019) and FRS 102 1A, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended).

U-evolve 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 note(s).

Going concern

The financial statements have been prepared on a going concern basis which assumes that the entity will continue in operational existence for the foreseeable future. The financial statements have been prepared on the grounds that the trustees consider that the current and future sources of funding or support from the date of approval of these financial statements are expected to be more than adequate for the charity's needs. If the charity was unable to continue in operational existence for the foreseeable future, adjustments would have to be made to reduce balance sheet values of assets to their recoverable amounts and to provide for such further liabilities as might arise. Having considered the future operations of the charity, the trustees consider that the going concern basis is appropriate for the preparation of these financial statements.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

- Office equipment 4 years straight line

Income

All income is included in the Statement of Financial Activities when the charity has legal entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably and quantified with reasonable accuracy. The following specifics are applied to particular categories of income: Donations and grants for core funding are included in the period in which they are receivable which is when the charity becomes entitled to the resource. Income from charitable activities relates to the delivery of services to the charity's beneficiaries and is recognised when the charity has delivered the services and is therefore entitled to the income.

U-evolve SCIO

Notes to the Accounts – For the Year Ended 31 March 2025 (cont.)

Expenditure

Expenditure is accounted for on an accruals basis, where a legal or constructive obligation exists, and has been classified under headings that aggregate all cost related to the category. All of the costs incurred are attributable to the principal objective of the charity. The charity is not registered for VAT and accordingly costs are shown gross of irrecoverable VAT.

- Expenditure on raising funds
 - The costs of generating funds include expenditure incurred in supporting the charity and incurred on fundraising initiatives. These costs are allocated directly to the fund to which the income raised was applied.
- Expenditure on charitable activities
 - The costs of charitable activities include expenditure incurred in supporting the charity and its objectives as set out in the trustees' report. Expenditure on charitable activities also includes governance costs which are those incurred in connection with the organisational administration and compliance with constitutional requirements.
- Allocation of costs
 - Direct costs have been allocated directly to each fund. Items where expenditure contributed to the activity of more than one fund are usually apportioned on the basis of hours worked.

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. The trustees maintain a single unrestricted fund for the day to day running 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.

Cash and deposits

Cash at bank and in hand includes cash which is accessible on demand.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amounts due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount due.

Financial instruments

The charity has only 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.

Employees

The average headcount was 7 FTE and no employees received employee benefits of more than £60,000.

2. Donations, grants and service income

		Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Apex Hotels		1,201	-	1,201	-
Baillie Gifford		-	10,000	10,000	10,000
Big Give		300	-	300	5,705
Broughton High School		4,290	-	4,290	1,000
Carers Trust		-	750	750	-
CEC Connected Communities		44,361	-	44,361	-
City of Edinburgh Council		35,898	-	35,898	25,101
Communities Mental Health & Wellbeing Fund		-	20,000	20,000	19,603
Corra Foundation		-	-	-	6,000
David Statt Memorial Fund		-	-	-	4,922
Dr Guthrie's Association		-	-	-	500
Foundation Scotland		-	4,994	4,994	-
Gannochy Trust		-	31,500	31,500	33,000
Hospital Saturday Fund		-	2,000	2,000	2,000
HSBC		1,306	-	1,306	-
Joined Up For Families		-	-	-	250
Just Giving		2,187	-	2,187	-
KPE4		-	50,000	50,000	60,000
Leith Benevolent Fund		-	1,700	1,700	-
Nigel Bruce Trust		-	500	500	-
Other Donations		2,346	-	2,346	3,330
Paristamen Responsive Grant		-	750	750	-
Ponton House		-	-	-	3,000
Robertson Trust		-	-	-	38,500
Scran Academy		890	-	890	280
Spartans Alternative School		1,952	-	1,952	11,655
The Albert Hunt Trust		-	-	-	4,000
Tiny Changes		-	-	-	9,974
TNL Young Start 24- 25		-	29,794	29,794	-
Walter Scott		-	5,000	5,000	-
		94,732	156,988	251,720	238,820
Restricted donations, grants and service income for the year ended 31 March 2024 were £148,954					

3. Expenditure on raising funds

		Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Fundraising		24,774	57	24,831	37,801

4. Expenditure on charitable activities

		Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Accountancy		624	1,248	1,872	1,872
Admin & Office Costs		120	1,134	1,254	1,060
Admin & Sundry Costs inc. Disclosure		37	146	182	310
Advertising/Promotional		225	1,356	1,581	727
Clinical Supervision		743	3,200	3,943	5,818
Consultancy		105	-	105	300
Depreciation		287	-	287	96
HR Costs		89	849	938	1,058
Independent Examination Fee		-	1,080	1,080	1,100
Insurances		-	1,921	1,921	2,247
IT Equipment		686	1,315	2,001	1,012
IT Support		-	3,521	3,521	3,624
Memberships & Subscriptions		297	808	1,105	908
Payroll Costs		60,128	123,333	183,460	198,661
Phone Costs		290	1,060	1,350	1,535
Premises		3,858	10,558	14,415	6,187
Printing, Postage and Stationery (deleted)		16	-	16	372
Project Resources		-	841	841	796
Recruitment		30	240	270	-
Staff expenses (deleted)		65	133	198	828
Staff Training		71	2,588	2,659	3,125
Travel and Subsistence		83	430	513	229
Volunteer Expenses		40	43	83	
Volunteer/Trustee Training		-	100	100	
Website Costs		-	630	630	825
Young People Costs		10	-	10	30
Total		67,803	156,533	224,336	232,719
Restricted expenditure on charitable activities for the year ended 31 March 2024 was £169,087					

5. Fixed Assets

		Office Equipment £	Total £
Cost			
At start of year		1,149	1,149
Additions		-	-
At end of year		1,149	1,149
Depreciation			
At start of year		96	96
Charge for year		287	287
At end of year		383	383
Net book value			
At 31 March 2025		766	766
At 31 March 2024		1,053	1,053

6. Analysis of net assets amongst funds

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £
Fixed Assets		766	-	766
Current Assets		95,467	20,000	115,467
Current Liabilities		(12,369)	-	(12,369)
		83,863	20,000	103,863
		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Fixed Assets		1,053	-	1,053
Current Assets		87,608	19,602	107,210
Current Liabilities		(8,238)	-	(8,238)
		80,423	19,602	100,025

7. Movement in Restricted Funds

		Opening Balance as at 1 April 2024	Incoming Resources	Outgoing Resources	Closing Balance as at 31 March 2025
Restricted Staff Fund		19,602	156,988	(156,590)	20,000
Restricted Other		-	-	-	-
Total Restricted		19,602	156,988	(156,590)	20,000

The Restricted Staff Fund represents income received from various donors for the sole purpose of supporting the salary costs of the staff of the organisation. Any costs associated with this purpose are offset against the funding received. Other restricted funds represent income received for IT, workshop resources, and staff training. The closing balance represents funds for a specific purpose that as at 31 March 2025, have not been spent.

8. Related party transactions

During the year ended 31 March 2025 the Trustees received no remuneration (2024: £nil) and were not reimbursed for any expenses (2024: £nil).