



BETTER LIVES PARTNERSHIP

TRUSTEES' REPORT AND ACCOUNTS

31ST MAY 2025

SCOTTISH CHARITY NUMBER:- SC046597

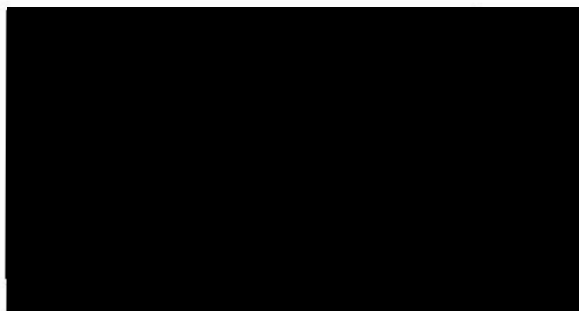
CARSON & TROTTER

CHARTERED ACCOUNTANTS
123 IRISH STREET
DUMFRIES
DG1 2PE

Better Lives Partnership

Administrative Information

Council Members



Scottish Charity Number

SC046597

Principal address



Auditors

Carson & Trotter
Chartered Accountants & Statutory Auditors
123 Irish Street
Dumfries
DG1 2PE

Better Lives Partnership

Contents

	Page
Trustees' Report	1 - 7
Independent Auditors' Report	8 - 10
Statement of Financial Activities	11
Balance Sheet	12
Statement of Cash Flows	13
Notes to the Financial Statements	14 - 21

Better Lives Partnership

Trustees' Report for the year ended 31st May 2025

The trustees present their annual report and financial statements of the charity for the year ended 31st May 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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).

Objectives and Activities

Charitable purposes

The organisations purposes are:

The advancement of education; community development; culture; the organisation of recreational activities with the object of improving the conditions of life for the persons; promotion of equality and diversity; and the relief of those in need by reason of disability.

Through:

- Developing opportunities so that people with autism spectrum disorders (ASD) and other disabilities in Dumfries & Galloway are able to live as independent and fulfilled lives as possible and remain within their communities.
- The advancement of public awareness and understanding of autism and other disabilities.
- Developing services and provision for people affected by ASD and other disabilities, their families, parents and Carers and practitioners who support them.
- Promoting the awareness and understanding of ASD and how it affects individuals and their families.
- Providing information and advice to people affected by ASD and other disabilities, their parents and Carers and practitioners who support them.
- Working and liaisons with other organisations, statutory and non-statutory to further the purposes as paragraphs above.

Activities

During the session of 2024/25 Better Lives Partnership operated its programs in three locations as well as outreach work in Castle Douglas High School, Annan Academy and Dalbeattie High School.

Better Lives Partnership is now established across Dumfries and Galloway and catered for 96 young people in our 3 sites in 2024/25. The young people's places continued to be mainly funded through Self Directed Support payments both Option 1 and Option 2. This enabled our operation to be more sustainable with 89 young people receiving funding support to allow them to attend our Programme. A few young people were privately funded and through the Independent Living Fund.

The project received additional grant funding over the financial year from The Robertson Trust, Sainsburys Neighbourly, Winnifred Kennedy Trust, D & G Region wide Community Fund, SafeDeposits Scotland, Stewartry Area Committee (D & G Council), Mary Janet King Fund (Foundation Scotland) DRAX Community Fund, Tesco Stronger Starts, Stranraer Community Council and D & G Council Coastal Benefit Fund. We received funding for our new Outreach and Transitions Project from Kilgallioch Community Fund (Foundation Scotland) and The National Lottery Young Start. We received various donations from business and voluntary organisations and through our own fundraising activity. Many of these funding streams are finished with the Dumfries & Galloway Council Coastal Benefit Fund running until March 2026, Mary Janet King until June 2026 and Tesco Stronger Starts until April 2026.

Better Lives Partnership

Trustees' Report for the year ended 31st May 2025

During the year 24/25 we delivered our flagship Bridge to Employment programme across our three sites in Dumfries, Castle Douglas and Stranraer.

In April 2025 we reduced the offering in Castle Douglas to three days a week due to a drop in the number of young people attending the site. Information from partners on short term demographics indicated that this was unlikely to change in the immediate future, so we went through a consultation process which resulted in three posts being made redundant. We were pleased that one member of staff who was impacted by the redundancies was able to successfully apply for a newly created Outreach Employability Support Worker Post.

We used our Castle Douglas site as the base for the new Outreach and Transitions Programme which ensured that this new and important programme was able to deliver to schools across the region.

Bridge to Employment Programme

The Bridge to Employment Programme (B2E) provides young people with autism and additional barriers support and training in work-related skills to prepare them for the next step towards employment, self-employment, education, training or volunteering. In 2024/25 19 young people attended our programme based in Castle Douglas, in Dumfries 28 young people attended our programme and in Stranraer 49 young people attended.

B2E starts with young people and builds on their existing skills and attributes rather than focusing on a career area, so the programme they follow is tailored to suit their interests and goals. Through B2E we also offer young people opportunities to develop essential core skills such as being able to travel and live independently, writing job applications, attending interviews, managing social interactions and working independently.

We offer young people a personalised learning programme through our 4 delivery strands. The delivery strands were updated in January 2024 as a result of feedback from the Community Skills Pilot and input from young people and staff at all three sites.

Employability	Enterprise and Community	Independent Living	Social, Mental Health and Wellbeing
Employability Skills	Enterprise Short Course	Towards Independence Courses	Social Sessions
Entry 3 Employability Award	Community Engagement	Living Independently Short Course	Expressive Arts Short Course
Level 1 Employability Award	Volunteering Placement	Foodwise Short Course	PHSE Short Course
Employer Engagement	Group Volunteering	SAP Courses	Art sessions, trips and activities
Work Experience Placement	Fundraising	Numeracy and Literacy Skills	Individual choice for ASDAN or SAP course

Better Lives Partnership

Trustees' Report for the year ended 31st May 2025

Employability

As an ASDAN (Award Scheme Development and Accreditation Network) qualifications centre we deliver Employability Awards and Certificates. We are currently delivering the Entry 3 Award and Certificate and Level 1 Award and Certificate.

Employer engagement is offered through employer visits to the workrooms as well as visits to different workplaces. These visits offer young people a way to learn what career interests them.

Work Placements are not suited to all our young people. For those who need support, this can be facilitated in a group work placement session. We continue to offer individual work placements for those who are ready. We engage with other agencies such as Skills Development Scotland and Dumfries & Galloway Council's Employability and Skills Service to maximize opportunities available to our young people and to aid in their transition to their next step where appropriate.

Independent Living

We currently deliver the Living Independently ASDAN short course, the Towards Independence Programme, Skills Accreditation Programme courses with Borders College and the Foodwise ASDAN short course. We support some of our young people with literacy and numeracy skills enabling them to take part in our programme as well as supporting them gaining life skills through engagement with other agencies like NHS sexual health nurse sessions.

The capacity of the young people to develop independent living skills is very wide with some of our young people already living independently whilst others may always need to live in a supported environment. The aim of this strand is to maximise each individual's potential to be as independent as they can be.

Outreach and Transitions Programme

Following successful pilot projects with Sanquhar Academy, Castle Douglas High School, Dalbeattie High School and Annan Academy we secured funding from The National Lottery Young Start, Kilgallioch Community Fund and The Holywood Trust and have embarked on a Regionwide Outreach and Transitions Programme.

We are now offering Outreach sessions to all secondary schools across the region. This involves an Outreach Support Worker going into schools and delivering sessions to groups of senior pupils who are autistic or have similar support needs, towards each young person having a positive post school destination. The sessions comprise a taste of our four key strands of our Bridge to Employment Programme: Employability, Enterprise and the Community, Independent Living and Social, Mental Health and Well-being, with a view to giving pupils the chance to explore the possibility of transitioning to Better Lives Partnership post school. We also offer signposting and we will also support to explore other post-school options. The programme will run for up to 12 weeks and includes the chance to achieve Hi5 Awards and visit a Better Lives Partnership site.

For the transition element we provide familiarisation sessions on our B2E Programme at our sites. While the young people are going through the transition process between leaving mainstream education and moving to their next step, they can attend these sessions giving them a more comprehensive introduction to our service while they are in school. For a few young people who struggle to attend school for various reasons, the Outreach programme provides them with a structured activity for part of their week. The young people take part in Bridge to Employment activities and learning with the young people who already attend the site, which gives them a solid introduction to our structured programme of person-centred accredited learning in their own areas of interest, and an introduction to work-related and independent living skills.

Better Lives Partnership

Trustees' Report for the year ended 31st May 2025

In addition to the transition programme providing an opportunity for young people to familiarise themselves with the programme, the site, staff and other young people, this also means that they can start the programme whilst they wait for funding to be in place.

We have a small group of young people who have been attending for over 3 years. We are working with Team officers, families and the young people to ensure that they are still moving towards a stated goal with which we are able to support and for some to find the 'best fit' next steps for them.

Housing Research Project

In October 2024, £10,402.00 was returned to The Hollywood Trust. This was unspent due to significant changes in regional priorities post Covid

Financial Review

The attached accounts, on a fully accrued basis, show that total income has been £636,428 (2024: £619,229) with total expenditure of £620,068 (2024: £642,644).

This year the Charity has not had significant multi-year grant funding awarded towards core costs and has concentrated on developing strong processes for additional income streams i.e. Self-Directed Support Option 2, to ensure the charity is in a more sustainable position going forward. The Trustees are comfortable that the growth of the charity and the impact that has been generated can be sustained by further pursuing the self-directed support income streams streamlining processes and to supplement this with grant funding for our programs going forward.

Reserves policy

The Trustees' policy is to maintain unrestricted reserve funds at around 3 months of expected future costs in order to meet cashflow commitments and to cover any unexpected expenditures, especially in the case that grant funding payments are unexpectedly delayed. Reserves at the end of the year were £227,982 (2024: £211,622) of which £163,309 (2024: £190,977) was unrestricted, against a revised unrestricted reserves target of £153,906. The Trustees will continue to grow the unrestricted reserves over the next year to ensure that the 3 month contingency figure continues to be met.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Better Lives Partnership

Trustees' Report for the year ended 31st May 2025

Plans for Future Periods

Better lives Partnership was established in June 2016 and the Board of Trustees is currently developing a three-to-five-year Strategic Plan for the Organisation aiming to provide a clear direction for the next steps and to ensure the organisation continues to thrive and be sustainable so it can continue to serve the young people of Dumfries & Galloway.

For 2025/2026 we are looking forward to continuing to deliver the existing range of accredited qualifications as referred to above and to further developing the amount of accredited learning opportunities we offer young people who attend our programs. Engagement of young people registered with Better Lives Partnership with accredited learning opportunities as well as their engagement with our core sessions will be tracked through management meetings on a monthly basis. The expectation is that all young people registered with Better Lives Partnership engage in accredited learning.

Thanks & Acknowledgments

Firstly, my thanks to all our staff, past and present, who have contributed so much to the success, growth and development of the work of Better Lives Partnership.

To the young people for continuing to tell us what they want to achieve and give us the direction in how to deliver what they require. To my Colleagues on the Board who were integral in developing the shape and vision of our projects and to current Board members for their time and effort in shaping the futures and ensuring good governance in all that we do.

Finally, to everyone and to our partners for their positive response and support to us during the year.

Structure, Governance and Management

Governing Document

Better Lives Partnership is a Charitable incorporated entity and registered as a Scottish Charity under reference SC046597, governed by its constitution adopted on 1st June 2016.

Appointment of Trustees

The Board of Trustees, which normally meets on a monthly basis, are the charity's management committee and also constitute the membership of the charity. Membership of the Board is open to applications when the existing board feel that additional members and skills would be beneficial to the charity. The Trustees are responsible for the strategic direction and governance of the charity. A Chief Executive Officer was appointed in January 2025 to lead the organisation and to work with the Board of Trustees to ensure clear strategic direction and leadership of the organisation. The Chief Executive Officer is supported by a senior management team comprising of the Operations Director, the Head of Business Support and the Head of Fundraising and Communications. The daily operations are managed by Team Officers, with administration support based in our sites.

There is a mandatory Induction Training programme for all new staff, and this is complimented by opportunities for them to engage in Continued Professional Development. For example:

- All staff are required to complete safeguarding and GDPR training within their first 6 weeks of employment.
- Safeguarding training - staff are required to update their training in Year 1 by reading the Better Lives Partnership safeguarding policy and confirming they have read and understood it. In Year 2 they will be required to redo their Educare safeguarding training.
- GDPR training - staff will be required to update their training in Year 1 by reading the Better Lives Partnership GDPR policy and confirming they have read and understood it. In Year 2 they will be required to redo their Educare GDPR training.

We held an all staff development day in May 2025 which focused on sharing good practice across our sites.

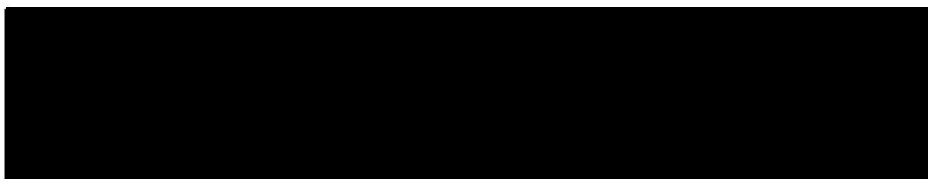
Better Lives Partnership

Trustees' Report for the year ended 31st May 2025

Reference and Administrative Information

Trustees

The Council Members who served during the year 31st May 2025 were as follows:



Principal Address



Statutory Auditors

Carson & Trotter, Chartered Accountants & Statutory Auditors, 123 Irish Street, Dumfries, DG1 2PE.

Trustees responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 charity will continue in operation.

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

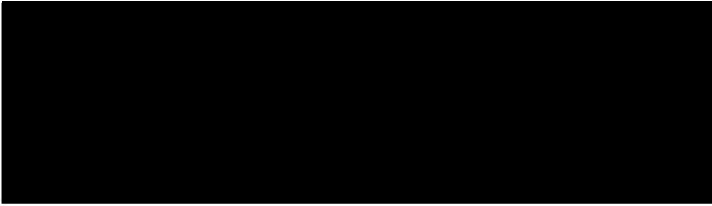
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Better Lives Partnership

Trustees' Report
for the year ended 31st May 2025

This report was approved by the trustees on 30th January 2026 and signed on their behalf by



Better Lives Partnership

Independent Auditor's Report to the Trustees and Members of Better Lives Partnership

Opinion

We have audited the financial statements of Better Lives Partnership ('the charity') for the year ended 31st May 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, 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 charity's affairs as at 31st May 2025, and of its incoming resources and application of resources 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 charity'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.

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's 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.

Better Lives Partnership

Independent auditors' report to the shareholders of Better Lives Partnership continued

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; 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 set out on page 5, the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor 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 regulations made under that Act.

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 auditor's 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. In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- Review of the financial statements disclosures and testing to supporting documentation to assess compliance with provision of relevant laws and regulations described as having a direct effect on the financial statements.
- Enquiring of management concerning actual and potential litigation and claims.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Detailed and re-performance testing of specific controls and calculations.
- Reading minutes of meetings of those charged with governance.

Better Lives Partnership

Independent auditors' report to the shareholders of Better Lives Partnership continued

- In addressing the risk of management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgments made in making accounting estimates are indicative of a potential bias.
- The audit team remained alert to any indication of fraud or non-compliance with laws and regulations throughout the audit.

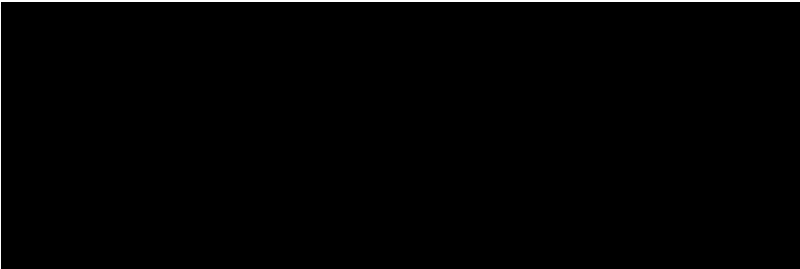
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed 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.

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 auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's trustees, 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 charity's trustees those matters we are required to state to them in an auditor's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Chartered Accountants & Statutory Auditors
123 Irish Street
Dumfries
DG1 2PE

Date: 30th January 2026

Better Lives Partnership

**Statement of Financial Activities
for the year ended 31st May 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Income					
Donations & legacies	2	670	5,128	5,798	6,722
Grant & Support Funding	2	506,111	122,049	628,160	609,834
Charitable activities	3	2,018	-	2,018	2,291
Other trading activities	4	452	-	452	382
Total Income		<u>509,251</u>	<u>127,177</u>	<u>636,428</u>	<u>619,229</u>
Expenditure					
Charitable activities	5	<u>537,087</u>	<u>82,981</u>	<u>620,068</u>	<u>642,644</u>
Total Expenditure		<u>537,087</u>	<u>82,981</u>	<u>620,068</u>	<u>642,644</u>
Net income/(expenditure)		(27,836)	44,196	16,360	(23,415)
Transfers between funds		168	168	-	-
Net movement in funds		(27,668)	44,028	16,360	(23,415)
Total funds brought forward		<u>190,977</u>	<u>20,645</u>	<u>211,622</u>	<u>235,037</u>
Total funds carried forward		<u>163,309</u>	<u>64,673</u>	<u>227,982</u>	<u>211,622</u>

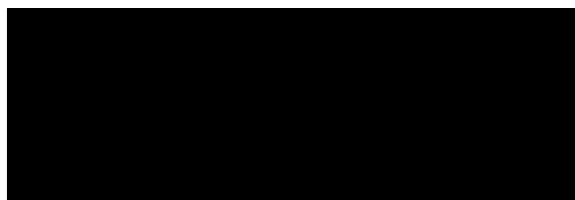
Better Lives Partnership

**Balance Sheet
as at 31st May 2025**

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	8		4,754		6,521
Current assets					
Debtors	9	12,572		19,709	
Cash at bank and in hand		229,254		201,279	
		<u>241,826</u>		<u>220,988</u>	
Creditors: amounts falling due within one year	10	<u>(18,598)</u>		<u>(15,887)</u>	
Net current assets			<u>223,228</u>		<u>205,101</u>
Net assets			<u>227,982</u>		<u>211,622</u>
Charity funds:	11				
Unrestricted funds			163,309		190,977
Restricted funds			64,673		20,645
Total charity funds			<u>227,982</u>		<u>211,622</u>

All income and expenditure derives from continuing activities.

The financial statements were approved and authorised for issue by the trustees on 30th January 2026 and signed on its behalf by:



Better Lives Partnership

Statement of Cash Flows for the year ended 31st May 2025

	Notes	2025 £	2024 £
Net cash flow from operating activities	13	<u>27,524</u>	<u>(37,550)</u>
Cash flow from investing activities			
Returns on investments and servicing of finance	13	452	432
Payments to acquire tangible fixed assets		-	(3,939)
Net cash flow from financial activities		<u>452</u>	<u>(3,507)</u>
Net increase in cash and cash equivalents		27,976	(41,057)
Cash and cash equivalents at 1st June 2024		201,279	242,338
Cash and cash equivalents at 31st May 2025		<u>229,255</u>	<u>201,279</u>

**Notes to the financial statements
for the year ended 31st May 2025**

1. Summary of significant accounting policies

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.1. General information and basis of preparation

Better Lives Partnership is a charity, registered in Scotland. The address of the registered office along with the nature of the charity's operations and principle activities are given in the Trustees' Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

1.2. Income recognition

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

1.3. Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities. Charitable expenditure comprises those costs incurred by the charity in undertaking activities that further its charitable aims, including those costs of an indirect nature necessary to support them. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

The expenditure on charitable activities includes an apportionment of support costs as shown in note 5.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include the cost of trustees' meetings and the audit fee. The governance costs are treated as being wholly from unrestricted funds.

Better Lives Partnership

Notes to the financial statements for the year ended 31st May 2025

1.4 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 unrestricted income and the costs the charity incurs unattributable to project activity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Computer equipment - 33.33% Straight Line

1.6. Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses from impairment are recognised in expenditure.

1.7. Taxation status

Better Lives Partnership is a Scottish Charity (registration number SC046597) and is exempt from taxation.

2. Income from donations and legacies

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Grants & Support Funding	506,111	122,049	628,160	609,834
Donations received	670	5,129	5,799	6,722
	<u>506,781</u>	<u>127,178</u>	<u>633,959</u>	<u>616,556</u>

No Gift Aid is claimable on donations received in this period.

Of the income from donations and legacies received last year £527,371 was attributable to unrestricted funds and £89,185 was attributable to restricted funds.

Better Lives Partnership

Notes to the financial statements for the year ended 31st May 2025

3. Income from charitable activities

These were the sale of items made by our young people in the form of pop-up shops and a Christmas Fayre.

	2025	2024
	£	£
Enterprise sales	2,018	2,291
	<u>2,018</u>	<u>2,291</u>

Enterprise sales were moved to unrestricted funds in previous year. Enterprise has been previously listed as a restricted fund. It is restricted in the sense that we only use this money for activities/trips for the YP, but it is not bound to grant fund monitoring or evidencing.

4. Other trading activities

	2025	2024
	£	£
Other Income	-	(50)
Bank Interest received	452	432
	<u>452</u>	<u>382</u>

All income from other trading activities was attributable to unrestricted funds in both years.

Better Lives Partnership

Notes to the financial statements for the year ended 31st May 2025

5. Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Wages	430,319	52,829	483,148	479,582
Project Costs - miscellaneous	24,434	-	24,434	10,831
Office Expenses	75,226	468	75,694	88,464
Bridge to Employment Costs	-	27,026	27,026	22,347
Bridge to Creative	-	891	891	25,961
Enterprise Costs	2,299	-	2,299	6,609
Depreciation	-	1,767	1,767	4,169
Administration & support costs	1,629	-	1,629	1,561
Governance costs	3,180	-	3,180	3,120
	<u>537,087</u>	<u>82,981</u>	<u>620,068</u>	<u>642,644</u>

Of the expenditure on charitable activities last year £481,386 was attributable to unrestricted funds and £161,258 was attributable to restricted funds.

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Breakdown of administrative & support costs:				
Bank charges	60		60	135
Payroll & bookkeeping services	1,569	-	1,569	1,426
	<u>1,629</u>	<u>-</u>	<u>1,629</u>	<u>1,561</u>

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Breakdown of governance costs:				
Audit fee	3,180	-	3,180	3,120
	<u>3,180</u>	<u>-</u>	<u>3,180</u>	<u>3,120</u>

6. Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £3,180 (2024: £3,120) and other services of £nil (2024: £nil).

Better Lives Partnership

Notes to the financial statements for the year ended 31st May 2025

7. Staff costs

Number of employees

The average monthly numbers of employees during the year were:

2025 Number	2024 Number
22	23

Employment costs

	2025 £	2024 £
Wages and salaries	464,506	459,832
Other pension costs	12,312	11,882
Staff expenses	6,330	7,868
	<u>483,148</u>	<u>479,582</u>

No employees received total employee benefits of more than £60,000.

None of the trustees received remuneration as an employee of the charity.

Trustees are able to claim travel expenses, however none were claimed during this year.

8. Tangible fixed assets

	Computer equipment £	Total £
Cost		
At 1st June 2024	18,677	18,677
At 31st May 2025	<u>18,677</u>	<u>18,677</u>
Depreciation		
At 1st June 2024	12,156	12,156
Charge for the year	1,767	1,767
At 31st May 2025	<u>13,923</u>	<u>13,923</u>
Net book values		
At 31st May 2025	<u>4,754</u>	<u>4,754</u>
At 31st May 2024	<u>6,521</u>	<u>6,521</u>

9. Debtors: all receivable within one year

	2025 £	2024 £
Other debtors	<u>12,572</u>	<u>19,709</u>

Better Lives Partnership

**Notes to the financial statements
for the year ended 31st May 2025**

10. Creditors: amounts falling due within one year	2025 £	2024 £
Other creditors	15,598	12,887
Accruals and deferred income	3,000	3,000
	<u>18,598</u>	<u>15,887</u>

Better Lives Partnership

Notes to the financial statements for the year ended 31st May 2025

11. Funds

	Balance 31st May 2024 £	Income £	Expenditure £	Transfers £	At 31st May 2025 £
Restricted Funds					
Bridge to Employment	9,352	72,177	(60,195)	(168)	21,166
Housing Research Project	10,402	-	(10,402)	-	-
Bridge to Creative	891	-	(891)	-	-
Outreach & Transitions Programme	-	55,000	(11,493)		43,507
Total Restricted Funds	<u>20,645</u>	<u>127,177</u>	<u>(82,981)</u>	<u>(168)</u>	<u>64,673</u>
Unrestricted Funds					
Unrestricted general funds	189,797	507,233	(534,763)	168	162,435
Enterprise	1,180	2,018	(2,324)		874
	<u>190,977</u>	<u>509,251</u>	<u>537,087</u>	<u>168</u>	<u>163,309</u>
Total Funds	<u>211,622</u>	<u>636,428</u>	<u>(620,068)</u>	<u>-</u>	<u>227,982</u>

The unrestricted general funds represent the free funds of the charity which are not designated for particular purposes.

Bridge to Employment - The Bridge to Employment Programme is BLP's Flagship project. It aims to give young autistic people a structured programme of person-centred accredited training in their area of interest and expertise, work-related skills and to prepare them for the next step towards employment, self-employment, education, training or volunteering.

Outreach & Transitions Programme - Following successful pilot projects with Sanquhar Academy, Castle Douglas High School, Dalbeattie High School and Annan Academy we have secured funding from The National Lottery Young Start, Kilgallioch Community Fund and The Holywood Trust and have embarked on a Regionwide Outreach and Transitions Programme.

We are offering Outreach sessions to all secondary schools across the region. This involves an Outreach Support Worker going into schools and delivering sessions to groups of senior pupils who are autistic or have similar support needs, towards a positive post school destination. The sessions will comprise a taste of our four key strands of Employability, Enterprise and the Community, Independent Living and Social, Mental Health and Well-being, with a view to giving pupils the chance to explore the possibility of transitioning to Better Lives Partnership post school. We will also offer signposting and support to explore other post-school options. The programme will run for up to 12 weeks and include the chance to achieve High 5 Awards and visit a Better Lives Partnership site.

We will also provide familiarisation sessions on our B2E Programme at our sites. While the school pupils are going through the transition process between leaving mainstream education and moving to their next step, they can attend the sessions giving them a more solid introduction to our service while they are in school. The transition pupils will take part in Bridge to Employment activities and learning with the young people who already attend the site, taking part in elements of the sessions giving them a solid introduction to our structured programme of person-centred accredited learning in their own areas of interest, and an introduction to work-related and independent living skills.

Better Lives Partnership

Notes to the financial statements for the year ended 31st May 2025

12. Analysis of net assets between funds

	Tangible Fixed Assets £	Net Current Assets £	Total £
Unrestricted general funds	4,754	158,555	163,309
Restricted funds	-	64,673	64,673
Total funds	<u>4,754</u>	<u>223,228</u>	<u>227,982</u>

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

	2025 £	2024 £
Returns on investments and servicing of finance		
Interest received	452	432
Net income/(expenditure) for year	<u>15,909</u>	<u>(23,845)</u>
Depreciation of tangible fixed assets	1,767	4,169
Decrease in debtors	7,137	(8,961)
Increase in creditors	2,711	(8,913)
Net cash flow from operating activities	<u>27,524</u>	<u>37,550</u>

	Opening balance £	Cash flows £	Closing balance £
Cash at bank and in hand	<u>201,279</u>	<u>27,975</u>	<u>229,254</u>
Net funds	<u>201,279</u>	<u>27,975</u>	<u>229,254</u>