

The Wellington Mental Health and Wellness Trust

Charity No. SC048828

Trustees' Report and Unaudited Accounts

31 March 2025

The Wellington Mental Health and Wellness Trust
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The Wellington Mental Health and Wellness Trust
Trustees Annual Report

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. SC048828

Principal Office

The Wellington Wellness Centre
2 Alloway Place
Ayr
KA7 1EN

Trustees

The following Trustees served during the year:

M. Dolan
L. King
J. Marr
R. Savage

Accountants

Digits Accountancy Co Ltd
112A Cumbernauld Road
Muirhead
Glasgow
G69 9AA

OBJECTIVES AND ACTIVITIES

To provide mental health support to individuals within the UK either by face to face or remote counselling. Support groups for men run by Andy's Man Club.

ACHIEVEMENTS AND PERFORMANCE

Over the last year, we have seen more and more mental health charities and groups popping up of South Ayrshire which and we now act as a referral service to those organisations through AMS.

FINANCIAL REVIEW

We have used the funds available to provide counselling.

PLANS FOR FUTURE PERIODS

We have taken the decision to close the charity as it is no longer financially viable to run.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is run by volunteers with funding used to secure both the counsellor services and offer free counselling sessions to the general public.

The Wellington Mental Health and Wellness Trust
Trustees Annual Report

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 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 (FRS102).

The trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



R. Savage

Trustee

06 March 2026

The Wellington Mental Health and Wellness Trust

Independent Examiners Report

Independent Examiner's Report to the trustees of The Wellington Mental Health and Wellness Trust

I report on the financial statements of The Wellington Mental Health and Wellness Trust for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

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) Regulation 2006 (as amended). The charity trustees consider that an 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 report

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Accounts Regulations

have not been met: or

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



Paul Stevenson CIMA
Digits Accountancy Co Ltd
112A Cumbernauld Road
Muirhead
Glasgow
G69 9AA
06 March 2026

The Wellington Mental Health and Wellness Trust
Statement of Financial Activities
for the year ended 31 March 2025

		Unrestricted		
		funds	Total funds	Total funds
		2025	2025	2024
		£	£	£
	Notes			
Income and endowments				
from:				
Donations and legacies	3	(160)	(160)	11,407
Charitable activities	4	10,706	10,706	-
Investments	5	-	-	2
Other	6	20	20	12,041
Total		10,566	10,566	23,450
Expenditure on:				
Raising funds	7	-	-	3,400
Charitable activities	8	6,730	6,730	-
Other	9	8,483	8,483	14,343
Total		15,213	15,213	17,743
Net gains on investments		-	-	-
Net (expenditure)/income		(4,647)	(4,647)	5,707
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(4,647)	(4,647)	5,707
Other gains and losses				
Net movement in funds		(4,647)	(4,647)	5,707
Reconciliation of funds:				
Total funds brought forward		2,995	2,995	(2,712)
Total funds carried forward		(1,652)	(1,652)	2,995


The Wellington Mental Health and Wellness Trust
Balance Sheet

at 31 March 2025

Charity No. SC048828	Notes	2025 £	2024 £
Current assets			
Debtors	11	-	5,305
Cash at bank and in hand		548	1,090
		<u>548</u>	<u>6,395</u>
Creditors: Amount falling due within one year	12	(2,200)	(3,400)
Net current (liabilities)/assets		<u>(1,652)</u>	<u>2,995</u>
Total assets less current liabilities		<u>(1,652)</u>	<u>2,995</u>
Net (liabilities)/assets excluding pension asset or liability		<u>(1,652)</u>	<u>2,995</u>
Total net (liabilities)/assets		<u><u>(1,652)</u></u>	<u><u>2,995</u></u>
The funds of the charity			
Unrestricted funds			
General funds		(1,652)	2,995
		<u>(1,652)</u>	<u>2,995</u>
Total funds		<u><u>(1,652)</u></u>	<u><u>2,995</u></u>

Approved by the trustees on 06 March 2026

And signed on their behalf by:



R. Savage

Trustee

06 March 2026

The Wellington Mental Health and Wellness Trust
Statement of Cash flows
for the year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(4,647)	5,708
Adjustments for:		
Dividends, interest and rents from investments	(20)	(12,043)
Decrease/(Increase) in trade and other receivables	5,305	(5,080)
Net cash provided by/(used in) operating activities	<u>638</u>	<u>(11,415)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	20	12,043
Net cash from investing activities	<u>20</u>	<u>12,043</u>
Cash flows from financing activities		
Repayment of borrowings	(1,200)	(1,200)
Net cash used in financing activities	<u>(1,200)</u>	<u>(1,200)</u>
Net decrease in cash and cash equivalents	(542)	(572)
Cash and cash equivalents at the beginning of the year	1,090	1,662
Cash and cash equivalents at the end of the year	<u>548</u>	<u>1,090</u>
Components of cash and cash equivalents		
Cash and bank balances	548	1,090
	<u>548</u>	<u>1,090</u>

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: 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) issued on 16 July 2014 and 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).

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

The Wellington Mental Health and Wellness Trust

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

The Wellington Mental Health and Wellness Trust
Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	11,407	11,407
Investments	2	2
Other	12,041	12,041
Total	<u>23,450</u>	<u>23,450</u>
Expenditure on:		
Raising funds	3,400	3,400
Other	14,342	14,342
Total	<u>17,742</u>	<u>17,742</u>
Net income	<u>5,708</u>	<u>5,708</u>
Net income before other gains/(losses)	<u>5,708</u>	<u>5,708</u>
Other gains and losses:		
Net movement in funds	<u>5,708</u>	<u>5,708</u>
Reconciliation of funds:		
Total funds brought forward	(2,712)	(2,712)
Total funds carried forward	<u>2,996</u>	<u>2,996</u>

3 Income from donations and legacies

	Unrestricted £	Total 2025 £	Total 2024 £
Donations received	(160)	(160)	11,407
	<u>(160)</u>	<u>(160)</u>	<u>11,407</u>

4 Income from charitable activities

	Unrestricted £	Total 2025 £	Total 2024 £
Fees	5,100	5,100	-
Fund Raising	5,606	5,606	-
	<u>10,706</u>	<u>10,706</u>	<u>-</u>

The Wellington Mental Health and Wellness Trust
Notes to the Accounts

5 Income from investments

	Total 2025	Total 2024
	£	£
	-	2
	-	2

6 Other income

	Unrestricted	Total 2025	Total 2024
	£	£	£
Grants received	-	-	500
Other Revenue	20	20	3,825
Employee Assistance Programme	-	-	7,716
	20	20	12,041

7 Expenditure on raising funds

	Total 2025	Total 2024
	£	£
<i>Fundraising trading costs</i>		
Fundraising Activities	-	3,400
	-	3,400

8 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Expenditure on charitable activities</i>			
Fees	6,730	6,730	-
<i>Governance costs</i>			
	6,730	6,730	-

The Wellington Mental Health and Wellness Trust

Notes to the Accounts

9 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Bank loan and overdraft interest payable	71	71	103
Motor and travel costs	300	300	-
Premises costs	4,700	4,700	7,900
General administrative costs	2,092	2,092	-
Legal and professional costs	1,320	1,320	6,340
	<u>8,483</u>	<u>8,483</u>	<u>14,343</u>

10 Staff costs

No employee received emoluments in excess of £60,000.

11 Debtors

	2025	2024
	£	£
Trade debtors	-	5,305
	<u>-</u>	<u>5,305</u>

12 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Other loans	2,200	3,400
	<u>2,200</u>	<u>3,400</u>

13 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 March 2025
	£	£	£	£	£
Restricted funds:					
Unrestricted funds:					
General funds	2,995	10,566	(15,213)	-	(1,652)
Total funds	<u>2,995</u>	<u>10,566</u>	<u>(15,213)</u>	<u>-</u>	<u>(1,652)</u>

14 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	(1,652)	(1,652)
	<u>(1,652)</u>	<u>(1,652)</u>

The Wellington Mental Health and Wellness Trust
Notes to the Accounts

15 Reconciliation of net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash and cash equivalents	1,090	(542)	548
	<u>1,090</u>	<u>(542)</u>	<u>548</u>
Borrowings	(3,400)	1,200	(2,200)
	<u>(3,400)</u>	<u>1,200</u>	<u>(2,200)</u>
Net debt	<u>(2,310)</u>	<u>658</u>	<u>(1,652)</u>

The Wellington Mental Health and Wellness Trust
Detailed Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies			
Donations received	(160)	(160)	11,407
	<u>(160)</u>	<u>(160)</u>	<u>11,407</u>
Charitable activities			
Fees	5,100	5,100	-
Fund Raising	5,606	5,606	-
	<u>10,706</u>	<u>10,706</u>	<u>-</u>
Investments			
	-	-	2
	<u>-</u>	<u>-</u>	<u>2</u>
Other			
Grants received	-	-	500
Other Revenue	20	20	3,825
Employee Assistance Programme	-	-	7,716
	<u>20</u>	<u>20</u>	<u>12,041</u>
Total income and endowments	10,566	10,566	23,450
Expenditure on:			
Costs of other trading activities			
Fundraising Activities	-	-	3,400
	<u>-</u>	<u>-</u>	<u>3,400</u>
Total of expenditure on raising funds	-	-	3,400
Charitable activities			
Fees	6,730	6,730	-
	<u>6,730</u>	<u>6,730</u>	<u>-</u>
Total of expenditure on charitable activities	6,730	6,730	-
Other expenditure			
Bank loan and overdraft interest payable	71	71	103
	<u>71</u>	<u>71</u>	<u>103</u>
Motor and travel costs			
Travel and subsistence	300	300	-
	<u>300</u>	<u>300</u>	<u>-</u>
Premises costs			
Rent	4,700	4,700	7,900
	<u>4,700</u>	<u>4,700</u>	<u>7,900</u>

The Wellington Mental Health and Wellness Trust

Detailed Statement of Financial Activities

General administrative costs, including depreciation and amortisation			
Bank charges	7	7	-
Stationery and printing	2,085	2,085	-
	<u>2,092</u>	<u>2,092</u>	<u>-</u>
Legal and professional costs			
Audit/Independent examination fees fees	1,320	1,320	1,440
Consultancy fees	-	-	4,900
	<u>1,320</u>	<u>1,320</u>	<u>6,340</u>
Total of expenditure of other costs	<u>8,483</u>	<u>8,483</u>	<u>14,343</u>
Total expenditure	<u>15,213</u>	<u>15,213</u>	<u>17,743</u>
Net gains on investments	-	-	-
	<u>(4,647)</u>	<u>(4,647)</u>	<u>5,707</u>
Net (expenditure)/income			
Net (expenditure)/income before other gains/(losses)	<u>(4,647)</u>	<u>(4,647)</u>	<u>5,707</u>
Other Gains	-	-	-
	<u>(4,647)</u>	<u>(4,647)</u>	<u>5,707</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	2,995	2,995	(2,712)
Total funds carried forward	<u>(1,652)</u>	<u>(1,652)</u>	<u>2,995</u>