

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	04	2024	To	31	03	2025

Reference and administration details

Charity name	MOOD SCIO
Other names charity is known by	
Registered charity number	SCO48845
Charity's principal address	

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Chairperson		
2		Secretary		
3		Treasurer (asst)		
4		Member		
5		Member		
6		Member		
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

constitution

Trustee recruitment and appointment

Appointed by Trustees at A.G.M.

Objectives and activities

Charitable purposes

To promote social inclusion to adults who reside in West Lothian, who are experiencing, or at risk of experiencing depression, anxiety or related emotional and mental health issues and provide responses of support.

Summary of the main activities in relation to these objects

1. Advancement of Health
2. Advancement of citizenship and community Development.
3. Relief of those in need through age, ill health or disability.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

See Trustees' report attached

Financial review

Brief statement of the charity's policy on reserves

To meet current needs

Details of any deficit

minimal

Donated facilities and services (if any)

none

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Chairperson

Treasurer

Date

18 / 09 / 2023.

Receipts and payments accounts

For the
period from

01 . 04 . 2024

to

31 . 03 . 2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	6,909				6,909	4,933
Legacies					-	
Grants		10,353			10,353	6,958
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	-				-	-
A1 Sub total	6,909	10,353	-	-	17,262	11,891
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	6,909	10,353	-	-	17,262	11,891
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	6,051	14,922			20,973	19,988
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	200				200	160
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	6,251	14,922	-	-	21,173	20,148
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	6,251	14,922	-	-	21,173	20,148
Net receipts / (payments)	658	(4,569)	-	-	(3,911)	(8,257)
A5 Transfers to / (from) funds	-	-	-	-	-	-
Surplus / (deficit) for year	658	(4,569)	-	-	(3,911)	(8,257)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	17,861				17,861	26,118
	Surplus / (deficit) shown on receipts and payments account	(3,911)				(3,911)	(8,257)
						-	##@
						-	
	Cash and bank balances at end of year	13,950	-	-	-	13,950	17,861
	(Agree balances with receipts and payments account(s))	4,661	4,502				

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Purposes and Activities The objects of the trust are:- (1) Advancement of Health, (2) Advancement of citizenship and community Development, and, (3) Relief of those in need through age, ill health or disability.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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C4b Trustee expenses - details

	Number of trustees	£
	0	

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
			0

C6 Other information

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MOOD SCIO

SC048845

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Corra Foundation 1					-	-
PM Group					-	-
Unrestricted Fund	5,409				5,409	4,133
Sky Fund	500				500	800
Corra Foundation 1						
PM Group						
Fauldhouse & Breich funding	1,000				1,000	
Total	6,909	-	-	-	6,909	4,933

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Ariva Crowdfunding Upcycling Fund					-	-
Arnold Clark Autom APR19508					-	-
Soup & Pie making Fund					-	-
The Corra Foundation					-	-
The Stafford Trust					-	-
Levenseat Trust		353			353	1,083
Bank of Scotland Foundation Fund		10,000			10,000	-
West Lothian Development Trust					-	5,875
Voluntary Sector Gateway Wellbeing Fund					-	-
Total	-	10,353			10,353	6,958

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Miscellaneous						
Admin					-	-
Staffing					-	-
Room Hire					-	-
					-	-
					-	-
					-	-
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
West Lothian Development Trust		2,761			2,761	12,578
Bank of Scotland Foundation Fund		5,787			5,787	-
WestCalder & Harburn CDT(Garden Project)					-	1,461
Fauldhouse & Breich Small Grants scheme		67			67	65
Unrestricted Funds	5,232				5,232	4,856
Arnold Clark Autom APR 19508					-	-
Levenseat funding		685			685	750
The Stafford Trust		622			622	278
Tormywheel Grant 1					-	-
Tormywheel Grant 2 (Fauldhouse & Breich)					-	-
Sky Funding	819				819	-
Aviva Crowdfunding Upcycling Fund					-	-
3rd Sector Hardship Fund					-	-
Voluntary Sector Gateway WL Covid 19		5,000			5,000	-
Corra Foundation 2 Community Wellbeing					-	-
Corra Foundation 3					-	-
FPS Corra Foundation HHF					-	-
WLC Supplier Garden Project Fund					-	-
Corra Foundation 5 Comic Relief					-	-
Room Hire					-	-
PM group (Dementia)					-	-
Total	6,051	14,922	-	-	20,973	19,988

Additional analysis (2)

SC048845

5 Breakdown of unrestricted funds

General	Unrestricted Fund 2 - other income of funds		Unrestricted Fund 3 - other income of funds		Unrestricted Fund 4 - other income of funds		Soup & Pie Making Fund	Total unrestricted funds	Total unrestricted funds last yr
	General	Project Salary Account	Scottish Small Grant Scheme	Fauldhouse & Breich small gis	Admin Account	Sky Fund			
Receipts									
Donations	943		*					943	4,833
Legacies								*	*
Grants	960							960	*
Receipts from fundraising activities	3,178							3,178	*
Gross trading receipts								*	*
Income from investments other than land and buildings								*	*
Rents from land & buildings	328			1,000		600		1,928	*
Gross receipts from other charitable activities	6,409	*	*	1,000	*	600	*	6,509	4,833
Sub total									
Receipts from asset & investment sales									
Proceeds from sale of fixed assets		*	*	*	*	*	*	*	*
Proceeds from sale of investments		*	*	*	*	*	*	*	*
Sub total									
Total receipts	6,409	*	*	1,000	*	600	*	6,509	4,833
Payments									
Expenditure for fundraising activities	143							143	
Gross trading payments	969							969	
Investment management costs	3,281	*	*					3,281	4,856
Payments relating directly to charitable activities	1,656							1,656	*
Grants and donations								*	*
Governance costs:									
Audit / independent examination	200							200	160
Preparation of annual accounts								*	*
Legal costs								*	*
Sub total	6,261	*	*	*	*	*	*	6,261	5,016
Payments relating to asset and investment movements									
Purchases of fixed assets		*	*	*	*	*	*	*	*
Purchases of investments		*	*	*	*	*	*	*	*
Sub total									
Total payments	6,261	*	*	*	*	*	*	6,261	5,016
Net receipts / (payments)	(852)			1,000		600	*	658	(83)
Transfers to / (from) funds								*	*
Surplus / (deficit) for year	(852)	*	*	1,000	*	600	*	658	(83)
Nature and purpose of funds									

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App2 Mood SCIO 2020-DESKTOP-FA97LJC.xlsx:additional notes (3)

OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts

Report to the
trustees/members
of MOOD fRegistered charity
numberOn the accounts of the
charity for the periodCharity name
MOOD (SCIO)**SCO 48845**

Period start date

Day	Month	Year
01	04	202 4

to

Period end date

Day	Month	Year
31	03	202 5

Set out on pages

(remember to include the page
numbers of additional sheets)Respective
responsibilities of
trustees and examiner

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

Basis of independent
examiner's statement

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

Independent examiner's
statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

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

Signed:

Name:

Date:

27th August 2025Relevant professional
qualification(s) or body
(if any):

Independent Examiner

Address:

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

MOOD (SCIO)

p2

Charity Number SCO48845

Receipts and Payments Account for the year ending 31st March 2025

2024		2025
£.p.		£.p.
26,118.60	Brought forward from previous year	17,861.26
-	Excess Receipts over Payments	-
- 8,257.34	Excess Payments over Receipts	- 3,911.51
<u>17,861.26</u>		<u>13,949.75</u>

Reconciliation

Opening Balances:-	Bank	£.p.
	Cash	17,861.26
		-
Total		<u>17,861.26</u>
Receipts		17,261.58
Payments		21,173.09
Closing Balance		<u>13,949.75</u>

STATEMENT OF BALANCES:-

bank	13,949.75
Cash	-
	<u>13,949.75</u>

I have examined the accounts for MOOD SCIO, and from the records seen and the explanations given to me, I am of the opinion that the Financial Statements give a true and fair view of the state of affairs of the Organisation for the year ended 31st March 2025, and of it's incoming resources and the use of such resources in the year then ended.

MOOD (SCIO)

Charity Number SCO48845

Receipts and Payments Account for the year ending 31st March 2025

2024	<u>RECEIPTS</u>	2025
£.p.		£.p.
5,875.50	West Lothian Development Trust	
	Bank of Scotland Foundation Fund	10,000.00
4,133.43	Unrestricted income	5,408.72
1,082.55	Levenseat Trust Funding	352.86
800.00	Sky Fund	500.00
-	Fauldhouse and Breich Funding	1,000.00
<u>11,891.48</u>		<u>17,261.58</u>
-		
	<u>PAYMENTS</u>	
12,578.00	West Lothian Development Trust	2,761.31
-	Bank of Scotland Foundation Fund	5,786.56
4,616.22	Unrestricted Fund	5,432.00
1,460.85	West Calder & Harburn CDT	-
277.98	The Stafford Trust	622.55
65.77	Fauldhouse & Breich Small Grants	66.65
-	Sky Funding	818.61
400.00	Room Hire	-
750.00	Levenseat Trust Funding	685.41
	Voluntary Sectot Gateway WL covid 19	5,000.00
<u>20,148.82</u>		<u>21,173.09</u>