

Charity Number: SC049112

TINY CHANGES

(A Scottish Charitable Incorporated Organisation)

**ANNUAL REPORT AND
UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2025

**Whitelaw Wells
Chartered Accountants**

TINY CHANGES
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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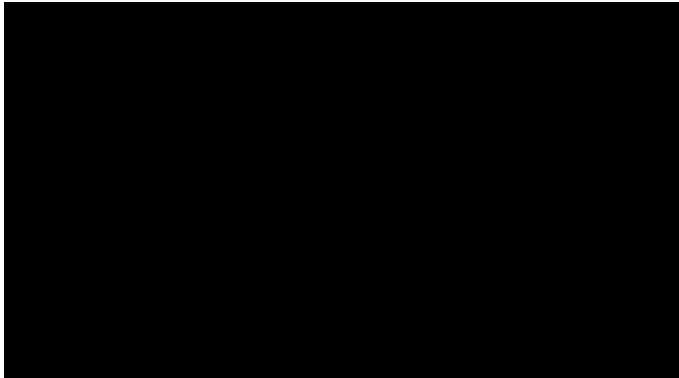
TINY CHANGES

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees



Registered Office and Principal Operating Address

Princes Exchange
1 Earl Grey Street
Edinburgh
EH3 9EE

Registered Charity Number

SC049112

Web-site address

tinychanges.com

Independent Examiner



Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh EH3 6AT

Bankers

Clydesdale Bank
83 George Street
Edinburgh
EH2 3ES

Solicitors

Turcan Connell
Princes Exchange
1 Earl Grey Street
Edinburgh
EH3 9EE

TINY CHANGES

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 March 2025, prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the charity's constitution, 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

The charity obtained charitable status on 8 March 2019.

The charity's purposes are the advancement of health and of education on mental health issues by supporting and carrying out projects to:

- Raise awareness about mental health issues, particularly among young people and in relation to young people's mental health;
- Advance understanding of the root causes of mental ill health and support innovation in the design and delivery of mental health services to young people;
- Support and promote initiatives that provide help to young people impacted by mental health problems, their families and carers; and
- Provide a voice to young people who have been affected by mental health issues to influence mental health policy and practice.

ACHIEVEMENTS AND PERFORMANCE

In 2024-25 the charity launched a new co-production model that supports young leaders to design and deliver youth mental health projects. The first cohort of young leaders were recruited and co-produced five pilot projects with other Tiny Changes staff.

This year has focused on the development and implementation of programmes, including recruitment of a full-time Head of Programmes Development and Operations and five part-time project leaders. Projects began at the end of this financial year, once all programmes staff were adequately trained and fully operational, and once adequate insurance and safeguarding was in place.

Tiny Changes' two, ambitious goals are to have invested £1 million in young people's mental health and to have supported 10,000 children and young people by the end of 2026. At this point in our journey, we are over halfway towards both goals.

The key achievements of the charity during the period included:

- A new youth-led co-production model was created and implemented, with five leaders under 30 trained and supported through co-design of community mental health pilot projects
- A new staff role was created and filled; head of programmes development and operations, to develop all programmes, including our co-production model, and support Tiny Changes project leaders by providing training, learning and resources to deliver projects that directly improve the wellbeing of other young people.

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

- An evaluation of the first five years of the charity's grantmaking was outsourced and completed. Of the 68 organisations, groups and individuals Tiny Changes awarded grants to, 32% of applicants were aged under 30. At least 4,473 children and young people directly or indirectly benefited from Tiny Changes funded projects between 2020-24 and this number is likely to be much higher when taking into account social media reach and peer to peer learning outwith formal spaces. Impacts were described as children and young people being more able to take part in education, artistic practice, outdoor activities and in their home life. They were more able to express themselves, be joyful and more confident in trying new things. They were able to do this because they felt supported, heard, listened to and were vulnerable in trusted spaces with trusted people.
- Recruited four new trustees out of 28 strong applicants, adding to the Board key skills required to oversee the charity's new direction into co-production of youth-led mental health projects
- Programmes staff induction and training included mental health first aid, reasonable adjustments, equalities-driven facilitation, child protection, networking, monitoring and evaluation. Training was delivered both in house and by suppliers Tripod, SAMH, Children in Scotland and the dots.
- The charity invested in staff wellbeing, offering professional mental health support and supervision to employees. Staff who used services have reported feeling better and more equipped and supported to cope with professional and personal challenges or periods of mental illness as a result.
- A monitoring and evaluation framework was completed and implemented during project design, to better capture impact across three domains: young leaders, young participants and society. This was created by social agency the dots and our staff team, with the five staff under 30 making sure it works for their peers and younger participants. The first henna workshop for young Black and people of colour was held on 1 March and the first wellbeing workshop for university students on 25 March. The charity has since captured vibrant impact data and stories from co-production and this early pilot delivery, to share with donors, and for a report in 2025-26.
- The charity received continued financial and marketing support from partners Tens, The Scottish Album of the Year Award, T-Squared, Edinburgh Street Food, The National DF Concerts, and Tenement TV. These partners have not only generated income and valuable in-kind gifts, they help sustain community engagement.
- Make Tiny Changes Month surpassed last year's campaign total, raising over £65k to help young minds feel better. This year's campaign was designed and delivered with help from creative agency Eleven and young communications consultants [REDACTED]. Almost 800 supporters got involved and Tiny Changes raised over 40% more than the previous year, with an exciting online auction of a unique item donated by American rockstars The National.

TINY CHANGES

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE (cont)

- The charity developed its partnership with creative design agency S+Co and Leith Walk Primary School, preparing co-design workshops that school pupils and staff will be part of, and reviewing early designs for a school playground cabin. Tiny Changes will begin co-production and delivery of youth-led mental health activities for children inside the new cabin in late 2025
- Invested £673,830 to date in young people's mental health, which is over halfway towards our goal of investing £1 million in young people's mental health by the end of 2026. This includes £128,889 spent on co-production and five pilot projects this year, and £544,941 spent on grantmaking in 2019-24.
- Supported over 5,000 young minds to date, which is halfway towards our goal of supporting 10,000 young minds by the end of 2026.

FINANCIAL REVIEW

Results for the year

During the year the charity generated total income of £221,888 (2024: £272,186) and recorded total expenditure of £268,254 (2024: £187,414). There was a deficit of £46,366 (2024: net surplus £84,772), of which £Nil (2024: £nil) related to restricted funds and a deficit of £46,366 (2024: £84,772) related to unrestricted funds. At the year-end total funds amounted to £332,728 (2024: £379,094), £332,728 of which related to unrestricted funds (2024: £379,094).

Reserves policy

The free reserves, being unrestricted funds, amounted to a £332,728 (2024: £379,094) at the year-end. The charity aims to retain six months of overhead expenditure in liquid capital.

Risk management

The Trustees are aware of their responsibilities with regards to safeguarding of the charity's assets and for managing the risks associated with the main activities of the charity. Risks are taken into account in every decision made at Board level, as well as in the operational processes of the charity. A governance risk register is monitored by the CEO and trustees, and actions taken where necessary at Board meetings.

TINY CHANGES
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Risk management (cont)

The principal risks facing the charity in 2024-25 were:

Operations risk - due to a combination of unanticipated staff leave and recruitment, the charity faced the risk of not having adequate operations staff or operational plans in place throughout the year. The charity tracked and mitigated these risks to the best of its ability, with an intense effort and focus during the final quarter of the year on operational planning and financial projections.

Fundraising risk – the lack of operational plans, changes in staff and intensity of new programmes development and delivery meant less time and resource available for fundraising, which sparked a very real risk of not achieving income targets for the year. This financial risk is exacerbated by an increasingly challenging external fundraising climate for charities in the UK. To mitigate this risk, the charity closely monitored its finances, started a new fundraising action plan, and completed in-depth operational plans, including a review of all operations and staff. While time and money was invested in Make Tiny Changes Month at the beginning of the year, co-production and wider operational planning - not fundraising - took priority in the second half of the year. The result was a successful campaign, but reduced overall income compared to previous years, and a much clearer future plan that prioritises fundraising and financial stability.

Recruitment risk – there are risks associated with recruiting new employees to newly defined roles. This risk was mitigated by thorough induction and training for all new staff and increased 121 support, team meetings and skills development for staff under 30.

PLANS FOR FUTURE PERIODS

In 2025-26 the charity will urgently prioritise fundraising, restructure and cost reduction, to ensure financial stability and work towards longer-term sustainability. The aim is to secure medium to long term funding for staff, core overheads and future cohorts of young project leaders to continue our newly established co-production model.

With our new strategic focus on youth-led co-production and longer-term fundraising, we will prepare for a staff restructure and continued trustee recruitment to ensure we have the right skills and lived experience in place, succession plans for office bearers, and to maintain a commitment to recruiting trustees and staff under 30 and diversity across the charity.

The Board aims to complete a new reserves policy, ethical investment and partnerships policy and to move agreed reserves from the charity's current account into an ethical interest bearing savings account or investment in 2025.

TINY CHANGES

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

PLANS FOR FUTURE PERIODS (cont)

A good governance audit, child protection policy and protocol, and PVGs for all staff, trustees and volunteers as required will be introduced, to ensure the highest standard of safeguarding and governance for the children and young people Tiny Changes supports.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Tiny Changes was incorporated as a Scottish charitable organisation and commenced operation on 8 March 2019 taking over the business of the unincorporated Tiny Changes. The charity is governed under its constitution.

Recruitment, appointment, induction and training of trustees

Trustees are selected for appointment based on their skills and experience. Trustees serve for a period of three years, following which they are eligible for reappointment. The selection of Trustees reflects the charity's commitment to equal opportunities, pluralism and inclusiveness.

Operational structure and decision making

The board is ultimately responsible for the charity and meets regularly to discuss all matters relevant to the charity. The board may delegate any of their powers to sub-committees; a sub-committee must include at least one charity trustee, but other members of a sub-committee need not be charity trustees.

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).

Charity law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing the 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 business.

TINY CHANGES

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS (cont)

The trustees are responsible for keeping adequate accounting records that show and explain the transactions of the charity and 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 Constitution of the charity. They 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board on 27 August 2025 and signed on their behalf



TINY CHANGES

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

I report on the accounts for the year ended 31 March 2025 as set out on pages 10 to 17.

Respective responsibilities of the Trustees and the Independent 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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (as amended) 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.

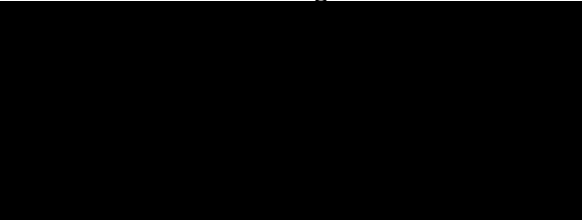
Basis of Independent Examiner's report

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeking 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 accounts.

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, Regulation 4 of the 2006 Accounts Regulations (as amended); and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)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.



Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT
27 August 2025

TINY CHANGES

STATEMENT OF FINANCIAL ACTIVITIES (incorporating the Income and Expenditure Account)

FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Income from:					
Donations and legacies	2	156,091	-	156,091	222,356
Charitable activities					
Grant income	3	-	-	-	8,000
Other trading activities	4	65,797	-	65,797	41,830
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		221,888	-	221,888	272,186
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
Raising funds	5	31,506	-	31,506	32,611
Charitable activities	5	236,748	-	236,648	154,803
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		268,254	-	268,254	187,414
		<hr/>	<hr/>	<hr/>	<hr/>
Net income/(expenditure) and movement in funds for the year		(46,366)	-	(46,366)	84,772
Reconciliation of funds:					
Total funds brought forward		379,094	-	379,094	294,322
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		332,728	-	332,728	379,094
		<hr/>	<hr/>	<hr/>	<hr/>

All gains and losses recognised in the period are included above.

All the results relate to continuing activities.

The notes on pages 12 to 17 form part of these financial statements.

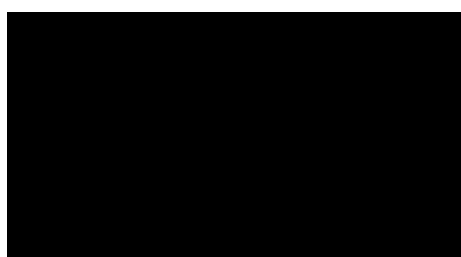
TINY CHANGES

BALANCE SHEET

AS AT 31 MARCH 2025

	Note	£	2025 £	2024 £
Current assets				
Cash at bank and in hand			337,175	379,006
Debtors	8		4,112	11,453
			<hr/>	<hr/>
			341,287	390,459
Creditors: amounts falling due within one year	9		(8,559)	(11,365)
			<hr/>	<hr/>
Net current assets			332,728	379,094
			<hr/>	<hr/>
Net assets	10		332,728	379,094
			<hr/>	<hr/>
Funds	10			
Unrestricted funds			332,728	379,094
Restricted funds			-	-
			<hr/>	<hr/>
			332,728	379,094
			<hr/>	<hr/>

Approved by the board on 27 August 2025 and signed on its behalf by:



The notes on pages 12 to 17 form part of these financial statements.

TINY CHANGES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention and are in accordance with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) 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 (FRS102) (effective 1 January 2019, as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

The charity's accounts are presented in sterling as that is the currency in which its transactions are denominated.

The charity has taken advantage of the exemption from the requirement to prepare a Statement of Cash Flows as permitted under FRS 102 and the Charities FRS 102 SORP.

Going concern

The accounts have been prepared on the going concern basis which assumes the charity will continue in operational existence for the foreseeable future. The charity's ability to continue in operational existence depends on continuing and sufficient funding support. The trustees believe that there is sufficient funding in place to cover operational costs for at least 12 months from the date of signing.

Income recognition

All income is included in the Statement of Financial Activities when the charity is entitled to the income, receipt is probable and the amount can be quantified with reasonable accuracy.

- Income by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Where entitlement is conditional on the delivery of a specific performance by the charity, grants are recognised when the charity becomes unconditionally entitled. Where related to performance and specific deliverables, grants are accounted for as the charity earns the right to consideration by its performance.
- Investment income is included when receivable.
- Income from other trading activities is accounted for when earned.
- The value of services provided by volunteers is not incorporated in the financial statements. Further details of the contribution of volunteers can be found in the Trustees' Report.

Expenditure recognition

Expenditure is recognised on an accruals basis when the charity has entered into a legal or constructive obligation, it is probable that settlement will be required and the amount can be measured with reasonable accuracy. The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

- Costs of raising funds comprise the costs associated with attracting grants and donations, and costs of trading for fundraising purposes.

TINY CHANGES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES (continued)

Expenditure recognition (continued)

- Charitable expenditure comprises costs incurred in the delivery of our charitable activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them, including governance costs.
- Governance costs comprise those associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

Financial instruments

Financial instruments comprise financial assets and financial liabilities which are recognised when the charity becomes a party to the contractual provisions of the instrument. They are classified as “basic” in accordance with FRS102 s11 and are accounted for at the settlement amount due which equates to the cost or amount prepaid. Financial assets comprise cash and debtors and financial liabilities comprise creditors.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

2. Donations and legacies

	Unrestricted 2025 £	Unrestricted 2024 £
Donations	156,091	222,356
	<hr/>	<hr/>
	156,091	222,356
	<hr/>	<hr/>

3. Grant income

	Unrestricted 2025 £	Restricted 2024 £
Unrestricted:-		
Sports Charity Scotland	-	8,000
	<hr/>	<hr/>
	-	8,000
	<hr/>	<hr/>

TINY CHANGES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

4. Other trading activities

	Unrestricted 2025 £	Unrestricted 2024 £
Offline merchandise sales	1,519	12,149
Online merchandise sales	16,737	15,290
Events and auction proceeds	47,541	14,391
	<hr/>	<hr/>
	65,797	41,830
	<hr/>	<hr/>

5. Expenditure on charitable activities

	Total 2025 £	Total 2024 £
<u>Charitable activities</u>		
Staff cost (Note 6)	142,818	103,815
Programmes	21,067	-
Telephone and IT	4,743	5,544
Postage and stationery	2	9
Event/Fundraising	30,935	23,743
Travel	1,129	1,128
Rent	3,535	3,838
Consultancy fees	39,806	35,468
Website costs	1,038	1,049
Advertising	6,140	3,656
Accountancy fees	1,345	1,355
Insurance	453	670
Bank Charges	2	27
Subscriptions	570	-
Other costs	11,147	-
<u>Governance costs</u>		
Independent Examination fees	3,320	1,620
Board Expenses	204	5,492
	<hr/>	<hr/>
Total	268,254	187,414
	<hr/>	<hr/>

Expenditure totalled £268,254 (2024: £187,414) for the period. Restricted expenditure was £Nil (2024: £ nil) and unrestricted expenditure was £268,254 (2024: £187,414).

The trustees consider there to be only one charitable activity.

TINY CHANGES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

6. Staff costs and Numbers:

	2025	2024
	£	£
Wages and salaries	121,585	91,236
Social Security costs	9,716	3,999
Pension costs	11,517	8,580
	<hr/>	<hr/>
	142,818	103,815
	<hr/> <hr/>	<hr/> <hr/>

The average number of employees during the year, on a head count basis, was 5 (2024: 3).

No employee received remuneration of more than £60,000 in either the current or previous years.

7. Net income/(expenditure)

	2025	2024
	£	£
Net (expenditure)/income for the period is stated after charging:-		
Trustees remuneration	-	-
Independent Examiner's remuneration:		
– Independent examination fee	3,320	1,620
	<hr/>	<hr/>

8. Debtors: Amounts falling due within one year

	2025	2024
	£	£
Other debtors	4,112	11,453
	<hr/>	<hr/>
	4,112	11,453
	<hr/> <hr/>	<hr/> <hr/>

TINY CHANGES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

9. Creditors: Amounts falling due within one year

	2025 £	2024 £
Other creditors and accruals	8,559	11,365
	<hr/>	<hr/>
	8,559	11,365
	<hr/>	<hr/>

10. Movement in funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Unrestricted funds				
General	379,094	221,888	(268,254)	332,728
	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	379,094	221,888	(268,254)	332,728
	<hr/>	<hr/>	<hr/>	<hr/>

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Unrestricted funds				
General	294,322	272,186	(187,414)	379,094
	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	294,322	272,186	(187,414)	379,094
	<hr/>	<hr/>	<hr/>	<hr/>

General funds

Unrestricted funds, which comprise the general funds, are expendable at the discretion of the trustees, in furtherance of the objects of the charity.

TINY CHANGES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

11. Analysis of assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Current assets	341,287	-	341,287
Current liabilities	(8,559)	-	(8,559)
	<hr/>	<hr/>	<hr/>
	332,728	-	332,728
	<hr/>	<hr/>	<hr/>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Current assets	390,459	-	390,459
Current liabilities	(11,365)	-	(11,365)
	<hr/>	<hr/>	<hr/>
	379,094	-	379,094
	<hr/>	<hr/>	<hr/>

12. Related party transactions

During the year, £136 (2024: £350) was paid to trustees as a reimbursement for expenses paid personally, none of which is outstanding at the year end.

None of the trustees received any remuneration.

13. Taxation

The charity is recognised as having charitable status by H M Revenue & Customs for taxation purposes. As a result, no liability to taxation is anticipated on any of its income.

14. Commitment Disclosure

At the year end the charity has committed to spending £nil (2024: £17,736) on events and fundraising.