

Men Matter Scotland

Scotland · Charity number SC049483

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2019-07-26
Register	View on the OSCR register

Contact

Address	20 Drumchapel Road Glasgow G15 6QE
Website	www.menmatterscotland.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of health', 'the advancement of citizenship or community development', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended', 'the promotion of equality and diversity'

What the charity does: Support men's mental health and prevent suicide by providing instantly available peer to peer support, crisis intervention and a programme of wellbeing activity, therapeutic practice and counselling.

Beneficiaries: 'Other defined groups'

Objectives: Purposes 4 The organisation's purposes are: 4.1 The advancement of health (both mental, and physical) in Scotland, amongst men age 16+, who are seeking support in overcoming or coping with health-related issues, by providing Peer-based support sessions and Social, Emotional and Physical activities aimed at cultivating. Positive Coping Mechanisms, Positive Support Networks, Positive Lifestyle changes, Improved Quality of Life and to support men to find positive purposeful meaning in their lives. 4.2 The promotion of equality and diversity in Scotland, for and amongst men age 16+, who wish to access a positive support network by providing support services and positive support networks across and within Scottish communities. 4.3 The advancement of community participation, community development, and citizenship in Scotland, amongst Men who are seeking to become more involved and engaged within their communities and wish to make active contributions towards positive change within communities, by providing services, sessions and activities for men to engage locally in improving local spaces, learning local history, creating safer environments, and contributing to the development of local community. 4.4 The advancement of education in Scotland amongst men age 16+ who are seeking Education, Training, Awareness or skills

development on topics that would support an increase in wellbeing and improvement in their quality of life, or ability to support themselves, their families or communities in a more effective way. 4.5 The provision and organisation of recreational facilities and activities in Scotland, for Men age 16+, with the object of improving Men's mental and physical health and improving the conditions of life and wellbeing.

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£558,307	£546,444	-	13
2024-08-31	£530,899	£381,564	-	8
2023-08-31	£280,992	£203,437	-	7
2022-08-31	£304,005	£210,845	-	7
2021-08-31	£188,033	£148,947	-	3

Men Matter Scotland

Scotland - Charity number SC049483

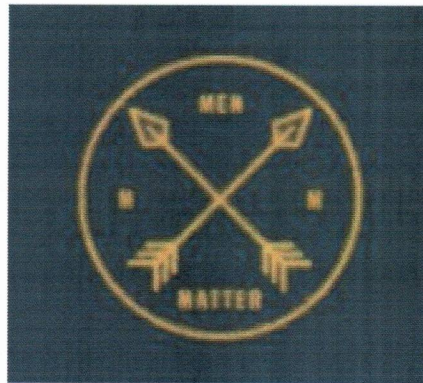
Accounts

Charity registration number: SC049483

Men Matter Scotland

Annual Report and Financial Statements

for the Year Ended 31 August 2025



Morris & Young, Statutory Auditor
Chartered Accountants
6 Atholl Crescent
Perth
PH1 5JN

Men Matter Scotland

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Men Matter Scotland

Reference and Administrative Details

Trustees	Tom Elvin, Chair Claire Gallagher Peter Divers Christopher Dolan Jo Malone
Charity Registration Number	SC049483
Registered Office	20 Drumchapel Road Glasgow G15 6QE
Auditor	Morris & Young, Statutory Auditor Chartered Accountants 6 Atholl Crescent Perth PH1 5JN

Men Matter Scotland

Trustees Report

The trustees are pleased to present their annual report together with the financial statements and auditors' report of the charity for the year ended 31 August 2025.

Structure, governance and management

Men Matter Scotland is a Scottish Charitable Incorporated Organization (SCIO) governed by the terms of its constitution (Articles of Association) and was granted charitable status by the Office of the Scottish Charity Regulator (OSCR) on 1 September 2019. It is registered under No. SC049483.

Organisational structure

Men Matter Scotland is led by a Board of Trustees with an appointed Staff Team.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Tom Elvin, Chair
	Claire Gallagher
	Peter Divers (appointed 14 June 2025)
	Christopher Dolan (appointed 18 November 2025)
	Jo Malone (appointed 20 June 2025)
	Richard Alvis (resigned 9 June 2025)
	Craig Bain (resigned 9 June 2025)
	Anthony Clark (resigned 28 April 2025)
	Donald-Iain Brown (resigned 9 June 2025)
	Lucy MacAngus (resigned 9 June 2025)

Recruitment and appointment of Trustees

Trustees are formally appointed by way of a resolution passed by majority vote at a board meeting. The code of conduct will be provided to new Trustees upon appointment.

Men Matter Scotland

Trustees Report

Objectives and Activities

To improve men's mental health and wellbeing through peer-to-peer support and prevent suicide and suicidal ideation.

The organisation's purposes are:

- (1) The advancement of health (both mental and physical) in Scotland, amongst men age 16+, who are seeking support in overcoming or coping with health-related issues, by providing Peer-based support sessions and Social, Emotional and Physical activities aimed at cultivating; Positive Coping Mechanisms, Positive Support Networks, Positive Lifestyle changes, Improved Quality of Life and to support men to find positive purposeful meaning in their lives.
- (2) The promotion of equality and diversity in Scotland, for and amongst men age 16+, who wish to access a positive support network by providing support services and positive support networks across and within Scottish communities.
- (3) The advancement of community participation, community development, and citizenship in Scotland, amongst Men who are seeking to become more involved and engaged within their communities and wish to make active contributions towards positive change within communities, by providing services, sessions and activities for men to engage locally in improving local spaces, learning local history, creating safer environment, and contributing to the development of local community.
- (4) The advancement of education in Scotland amongst age 16+, who are seeking Education, Training, Awareness or skills development on topics that would support an increase in wellbeing and improvement in their quality of life, or ability to support themselves, their families or communities in a more effective way.
- (5) The provision and organisation of recreational facilities and activities in Scotland, for Men age 16+, with the object of improving men's mental and physical health and improving the conditions of life and wellbeing.

Activities are primarily intended for men aged 16 living in the West of Scotland who can access our services in person.

Achievements and performance

Our charity has grown even more in the last year. Our weekly attendance at our hub in Drumchapel has grown again by 50% and we now have 500 men from Glasgow and beyond accessing our support regularly every week.

Continued cuts to Glasgow's mental health services have meant that support is even harder to access in the city, particularly for men who find opening up a challenge. Support like ours, that focus on supporting men in crisis, are desperately needed.

Our ambitions are to continue our growth and support more men who need our help. In August 2025 our Interim Director Anne Hughes left the organisation after 2 years to be replaced by our first full-time Director, Jamie Rutherford in September 2025.

Men Matter Scotland

Trustees Report

Over the last year, the support we offered continued to improve in its quality and diversity to meet the different needs of our members. We now offer a full curriculum of therapeutic practices, wellbeing activity and classes to support men in their recovery - as well as our core peer support and talking group activity led by a team of staff and volunteers with lived experience.

Our work means we need strong governance and controls. We work with Peninsula, our HR and Health & Safety partner, to make sure we meet all the governance requirements for a charity like ours.

Men Matter Scotland will continue to put the people we serve at the heart of our provision.

Financial review

The financial statements for the year are set out on pages 12 to 27. The charity generated a total surplus of £11,863 (2024: surplus of £149,335) during the year. The balance of Unrestricted Funds at 31 August 2025 was £330,344.

Reserves Policy

The charity's policy is to work towards a position of at least 6 months direct costs in free reserves. According to these accounts, this would be equal to approximately £270,000.

The trustees see this being achieved via continuing to build financial stability and viability, through diversifying funding streams and strict financial management.

Future plans

Whilst we have many great corporate supporters, our next year is focussed on diversifying our income, developing partnerships and being there for even more men who need our support.

We are continually reviewing our strategy. Incorporating change and keeping us at the forefront of men's mental health and suicide prevention is critical to what we do.

Developing our people, keeping them safe and raising the awareness of who we are and what we do is at the heart of who we are - this won't ever change.

Men Matter Scotland

Trustees Report

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate its exposure to the major risks.

Cash flow risk

The Trustees have retained sufficient cash resources to meet the immediate requirements of the charity.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables.

The charity's credit risk is primarily attributable to its other receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

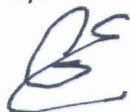
Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity's liquid funds are kept in a non-interest bearing bank account to enable it to service its everyday financial needs.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 18 May 2026 and signed on its behalf by:



.....
Tom Elvin
Trustee

Men Matter Scotland

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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, including its income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that can 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 their 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.

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Independent Auditor's Report to the Members of Men Matter Scotland

Opinion

We have audited the financial statements of Men Matter Scotland (the 'charity') for the year ended 31 August 2025, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion, except for the possible effects of the matter described in the basis for qualified opinion section of our report, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2025 and of its results 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 (as amended).

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 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.

Men Matter Scotland

Independent Auditor's Report to the Members of Men Matter Scotland

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 original financial statements were 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the .

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulation 2006 (as amended) requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

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Independent Auditor's Report to the Members of Men Matter Scotland

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 6, 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

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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

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. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the nature of the regulated sector, control environment and understanding of the entity including, but not restricted to, the understanding that the trustees are not remunerated, and the prevalence of fraud in the sector;
- results of our enquiries of trustees about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;

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Independent Auditor's Report to the Members of Men Matter Scotland

- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities that may exist within the organisation for fraud and identified the greatest potential for irregularities to occur is in relation to revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the charity's own Constitution and various charity-specific legislation, including The Charities and Trustee Investment (Scotland) Act 2005.

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of Trustees 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;
- reading minutes of meetings of those charged with governance;
- tested a sample of income for understatement and consideration given to revenue recognition accounting policies. Also reviewed the minutes of meetings for completeness of income;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

Due to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.

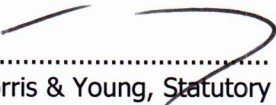
A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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Independent Auditor's Report to the Members of Men Matter Scotland

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our 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 auditors' 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.


.....
Morris & Young, Statutory Auditor

Chartered Accountants
6 Atholl Crescent
Perth
PH1 5JN

25 May 2026

Morris & Young, Statutory Auditor is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

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Statement of Financial Activities for the Year Ended 31 August 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Income and Endowments from:							
Donations and legacies	3	192,786	41,230	234,016	188,906	24,000	212,906
Charitable activities	4	323,741	-	323,741	316,879	-	316,879
Other trading activities	5	-	-	-	1,114	-	1,114
Other income	6	550	-	550	-	-	-
Total Income		517,077	41,230	558,307	506,899	24,000	530,899
Expenditure on:							
Raising funds	7	(1,119)	-	(1,119)	(6,212)	-	(6,212)
Charitable activities	8	(528,283)	(17,042)	(545,325)	(351,352)	(24,000)	(375,352)
Total Expenditure		(529,402)	(17,042)	(546,444)	(357,564)	(24,000)	(381,564)
Net (expenditure)/income		(12,325)	24,188	11,863	149,335	-	149,335
Transfers between funds		23,645	(23,645)	-	-	-	-
Net movement in funds		11,320	543	11,863	149,335	-	149,335
Reconciliation of funds							
Total funds brought forward		319,024	-	319,024	169,689	-	169,689
Total funds carried forward	21	330,344	543	330,887	319,024	-	319,024

All of the charity's activities derive from continuing operations during the above two periods.

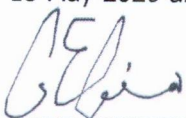
The notes on pages 15 to 27 form an integral part of these financial statements.

Men Matter Scotland

(Registration number: SC049483) Balance Sheet as at 31 August 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	16	40,181	17,140
Current assets			
Debtors	17	93,904	6,671
Cash at bank and in hand	18	<u>212,061</u>	<u>302,060</u>
		305,965	308,731
Creditors: Amounts falling due within one year	19	<u>(15,259)</u>	<u>(6,847)</u>
Net current assets		<u>290,706</u>	<u>301,884</u>
Net assets		<u>330,887</u>	<u>319,024</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		543	-
Unrestricted income funds			
Unrestricted funds		<u>330,344</u>	<u>319,024</u>
Total funds	21	<u>330,887</u>	<u>319,024</u>

The financial statements on pages 12 to 27 were approved by the trustees, and authorised for issue on 18 May 2026 and signed on their behalf by:



.....
Tom Elvin
Trustee

Men Matter Scotland

Statement of Cash Flows for the Year Ended 31 August 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income		11,863	149,335
Adjustments to cash flows from non-cash items			
Depreciation	16	<u>11,359</u>	<u>7,717</u>
		23,222	157,052
Working capital adjustments			
Increase in debtors	17	(87,233)	(6,671)
Increase in creditors	19	<u>8,412</u>	<u>112</u>
Net cash flows from operating activities		(55,599)	150,493
Cash flows from investing activities			
Purchase of tangible fixed assets	16	<u>(34,400)</u>	<u>(1,958)</u>
Net (decrease)/increase in cash and cash equivalents		(89,999)	148,535
Cash and cash equivalents at 1 September		<u>302,060</u>	<u>153,525</u>
Cash and cash equivalents at 31 August		<u><u>212,061</u></u>	<u><u>302,060</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 15 to 27 form an integral part of these financial statements.

Men Matter Scotland

Notes to the Financial Statements for the Year Ended 31 August 2025

1 Charity status

The charity is a Scottish Charitable Incorporated Organisation (SCIO), incorporated in Scotland, and is registered with the Office of the Scottish Charity Regulator under Charity number SC049483.

The address of its registered office is:

20 Drumchapel Road

Glasgow

G15 6QE

These financial statements were authorised for issue by the trustees on 18 May 2026.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of preparation

Men Matter Scotland meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

These financial statements are presented in sterling and rounded to the nearest £1.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Men Matter Scotland

Notes to the Financial Statements for the Year Ended 31 August 2025

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is exempt from Corporation Tax on its charitable activities.

Men Matter Scotland

Notes to the Financial Statements for the Year Ended 31 August 2025

Tangible fixed assets

Individual fixed assets costing £1 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	25% reducing balance
Fixtures & fittings	25% reducing balance
Computer equipment	33% reducing balance

Debtors

Other debtors are obligations for payments due to the charity from third parties. Other debtors are recognised initially at the transaction value. They are subsequently remeasured if there is sufficient evidence that the charity will not be able to collect all amounts due according to the original terms.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and bank deposits.

Creditors

Other creditors are obligations for payments due by the charity to third parties. Other creditors are recognised at their settlement amount.

Fund structure

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

Restricted funds are those granted for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Men Matter Scotland

Notes to the Financial Statements for the Year Ended 31 August 2025

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
Donations	120,786	-	120,786	106,539	-	106,539
Local Authority grants	-	-	-	15,000	-	15,000
Grants from other charities	72,000	41,230	113,230	67,367	24,000	91,367
	<u>192,786</u>	<u>41,230</u>	<u>234,016</u>	<u>188,906</u>	<u>24,000</u>	<u>212,906</u>

4 Income from charitable activities

	Unrestricted funds £	Total 2025 £	Unrestricted funds £	Total 2024 £
Event income	267,793	267,793	246,166	246,166
Fundraising	41,642	41,642	64,863	64,863
Social Activities	14,306	14,306	5,850	5,850
	<u>323,741</u>	<u>323,741</u>	<u>316,879</u>	<u>316,879</u>

Men Matter Scotland

Notes to the Financial Statements for the Year Ended 31 August 2025

5 Income from other trading activities

	Unrestricted funds £	Total 2025 £	Unrestricted funds £	Total 2024 £
Merchandise	-	-	1,114	1,114
	-	-	1,114	1,114

6 Other income

	Unrestricted funds £	Total 2025 £	Unrestricted funds £	Total 2024 £
Miscellaneous income	550	550	-	-

7 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds £	Total 2025 £	Unrestricted funds £	Total 2024 £
Fundraising		1,077	1,077	1,341	1,341
		1,077	1,077	1,341	1,341

b) Costs of trading activities

	Note	Unrestricted funds £	Total 2025 £	Unrestricted funds £	Total 2024 £
Merchandise		42	42	4,871	4,871
		42	42	4,871	4,871

Men Matter Scotland

Notes to the Financial Statements for the Year Ended 31 August 2025

8 Expenditure on charitable activities

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
Staff costs		204,080	15,000	219,080	126,635	24,000	150,635
Social activities		32,387	-	32,387	9,764	-	9,764
Counselling		26,788	-	26,788	16,992	-	16,992
Event costs		35,436	-	35,436	33,407	-	33,407
Travel and subsistence expenses		1,574	2,042	3,616	2,153	-	2,153
Marketing and advertising costs		6,713	-	6,713	9	-	9
Hub supplies		4,030	-	4,030	10,397	-	10,397
Members training		11,653	-	11,653	8,676	-	8,676
Food bank		5,429	-	5,429	286	-	286
Staff training		13,964	-	13,964	4,386	-	4,386
Rent and rates		20,888	-	20,888	15,905	-	15,905
Light, heat and power		12,234	-	12,234	10,474	-	10,474
Repairs and maintenance		15,789	-	15,789	580	-	580
Depreciation		11,359	-	11,359	7,717	-	7,717
Allocated support costs	9	120,559	-	120,559	97,289	-	97,289
Governance costs	9	5,400	-	5,400	6,682	-	6,682
		<u>528,283</u>	<u>17,042</u>	<u>545,325</u>	<u>351,352</u>	<u>24,000</u>	<u>375,352</u>

Men Matter Scotland

Notes to the Financial Statements for the Year Ended 31 August 2025

9 Analysis of governance and support costs

Support costs

		Unrestricted	Total	Unrestricted	Total
	Basis of allocation	funds	2025	funds	2024
		£	£	£	£
Bank fees	Actual	512	512	48	48
Cleaning	Actual	757	757	8	8
Computer software and maintenance	Actual	917	917	613	613
Consultancy fees	Actual	70,806	70,806	58,842	58,842
Entertainment	Actual	1,825	1,825	220	220
Insurance	Actual	4,474	4,474	4,849	4,849
Legal and professional fees	Actual	8,474	8,474	11,065	11,065
Motor expenses	Actual	6,992	6,992	8,338	8,338
Office expenses	Actual	3,777	3,777	2,369	2,369
Printing, postage and stationery	Actual	2,314	2,314	978	978
Recruitment costs	Actual	-	-	290	290
Sundry expenses	Actual	2,172	2,172	7,320	7,320
Telephone and broadband	Actual	3,733	3,733	2,349	2,349
Accountancy fees	Actual	8,806	8,806	-	-
Bad debts	Actual	5,000	5,000	-	-
		<u>120,559</u>	<u>120,559</u>	<u>97,289</u>	<u>97,289</u>

Men Matter Scotland

Notes to the Financial Statements for the Year Ended 31 August 2025

Governance costs

	Unrestricted funds £	Total 2025 £	Unrestricted funds £	Total 2024 £
Audit fees				
Audit of the financial statements	5,400	5,400	5,400	5,400
Independent examiner fees				
Examination of the financial statements	-	-	1,282	1,282
	<u>5,400</u>	<u>5,400</u>	<u>6,682</u>	<u>6,682</u>

10 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Audit fees	5,400	5,400
Depreciation of fixed assets	<u>11,359</u>	<u>7,717</u>

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Men Matter Scotland

Notes to the Financial Statements for the Year Ended 31 August 2025

12 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	205,939	142,578
Social security costs	10,345	6,251
Pension costs	2,796	1,806
	<u>219,080</u>	<u>150,635</u>
	2025 No	2024 No
Average number of employees	<u>12</u>	<u>11</u>

No employee received emoluments of more than £60,000 during the year.

13 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	<u>-</u>	<u>1,282</u>

14 Auditors' remuneration

	2025 £	2024 £
Audit of the financial statements	<u>5,400</u>	<u>5,400</u>

15 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Men Matter Scotland

Notes to the Financial Statements for the Year Ended 31 August 2025

16 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 September 2024	33,742	15,422	49,164
Additions	34,400	-	34,400
	<u>68,142</u>	<u>15,422</u>	<u>83,564</u>
At 31 August 2025	<u>68,142</u>	<u>15,422</u>	<u>83,564</u>
Depreciation			
At 1 September 2024	20,216	11,808	32,024
Charge for the year	10,456	903	11,359
	<u>30,672</u>	<u>12,711</u>	<u>43,383</u>
At 31 August 2025	<u>30,672</u>	<u>12,711</u>	<u>43,383</u>
Net book value			
At 31 August 2025	<u>37,470</u>	<u>2,711</u>	<u>40,181</u>
At 31 August 2024	<u>13,526</u>	<u>3,614</u>	<u>17,140</u>

17 Debtors

	2025 £	2024 £
Trade debtors	88,674	-
Prepayments	3,230	4,054
Other debtors	2,000	2,617
	<u>93,904</u>	<u>6,671</u>

18 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	-	123
Cash at bank	212,061	301,937
	<u>212,061</u>	<u>302,060</u>

Men Matter Scotland

Notes to the Financial Statements for the Year Ended 31 August 2025

19 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	3,333	-
Other taxation and social security	4,435	-
Other creditors	5	1,447
Accruals	<u>7,486</u>	<u>5,400</u>
	<u>15,259</u>	<u>6,847</u>

20 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,796 (2024 - £1,806).

Men Matter Scotland

Notes to the Financial Statements for the Year Ended 31 August 2025

21 Funds

	Balance at 1 September 2024	Incoming resources	Resources expended	Transfers	Balance at 31 August 2025
	£	£	£	£	£
Unrestricted funds					
General	319,024	517,077	(529,402)	23,645	330,344
Restricted funds	<u>-</u>	<u>41,230</u>	<u>(17,042)</u>	<u>(23,645)</u>	<u>543</u>
Total funds	<u><u>319,024</u></u>	<u><u>558,307</u></u>	<u><u>(546,444)</u></u>	<u><u>-</u></u>	<u><u>330,887</u></u>
	Balance at 1 September 2023	Incoming resources	Resources expended		Balance at 31 August 2024
	£	£	£		£
Unrestricted funds					
General	169,689	506,899	(357,564)		319,024
Restricted funds	<u>-</u>	<u>24,000</u>	<u>(24,000)</u>		<u>-</u>
Total funds	<u><u>169,689</u></u>	<u><u>530,899</u></u>	<u><u>(381,564)</u></u>		<u><u>319,024</u></u>

The specific purposes for which the funds are to be applied are as follows:

Restricted funds represent grant funding received from The Robertson Trust to be used for wages and salaries and Cycle UK to be used for the purchase of e-Bikes.

The transfer during the year represents the value of the e-bikes that were purchased and transferred to tangible fixed assets.

Men Matter Scotland

Notes to the Financial Statements for the Year Ended 31 August 2025

22 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds at 31 August 2025
	£	£	£
Tangible fixed assets	40,181	-	40,181
Current assets	305,422	543	305,965
Current liabilities	(15,259)	-	(15,259)
Total net assets	330,344	543	330,887
	Unrestricted funds	Restricted funds	Total funds at 31 August 2024
	£	£	£
Tangible fixed assets	17,140	-	17,140
Current assets	308,731	-	308,731
Current liabilities	(6,847)	-	(6,847)
Total net assets	319,024	-	319,024

23 Analysis of net funds

	At 1 September 2024	Financing cash flows	At 31 August 2025
	£	£	£
Cash at bank and in hand	302,060	(89,999)	212,061
Net funds	302,060	(89,999)	212,061
	At 1 September 2023	Financing cash flows	At 31 August 2024
	£	£	£
Cash at bank and in hand	153,525	148,535	302,060
Net funds	153,525	148,535	302,060

24 Related party transactions

There were no related party transactions in the year.

Men Matter Scotland

Scotland - Charity number SC049483

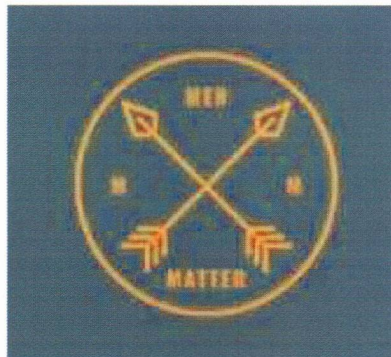
Accounts

Charity registration number: SC049483

Men Matter Scotland

Annual Report and Financial Statements

for the Year Ended 31 August 2024



Morris & Young, Statutory Auditor
Chartered Accountants
6 Atholl Crescent
Perth
PH1 5JN

Men Matter Scotland

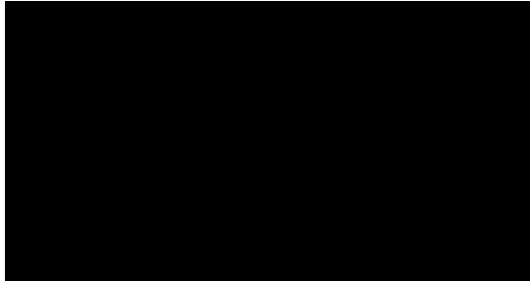
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Men Matter Scotland

Reference and Administrative Details

Trustees



Charity Registration Number SC049483

Registered Office



Auditor

Morris & Young, Statutory Auditor
Chartered Accountants
6 Atholl Crescent
Perth
PH1 5JN

Men Matter Scotland

Trustees' Report

The trustees are pleased to present their annual report together with the financial statements and auditors' report of the charity for the year ended 31 August 2024.

Structure, Governance and Management

Men Matter Scotland is a Scottish Charitable Incorporated Organization (SCIO) governed by the terms of its constitution (Articles of Association) and was granted charitable status by the office of the Scottish Charity Regulator (OSCR) on 1 September 2019. It is Registered under No. SC049483.

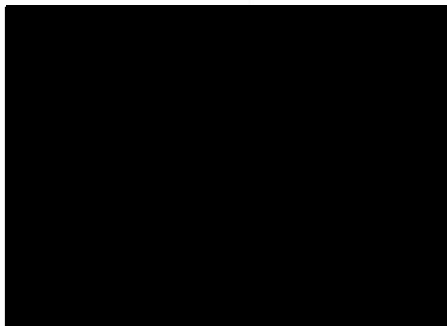
Organisational Structure

Men Matter Scotland is led by a Board of Trustees, with an appointed Staff Team.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:



Recruitment and appointment of Trustees

Trustees are formally appointed by way of a resolution passed by majority vote at a board meeting.

The code of conduct will be provided to new Trustees upon appointment.

Objectives and Activities

To improve men's mental health and wellbeing through peer-to-peer support and prevent suicide and suicidal ideation.

The organisation's purposes are:

- (1) The advancement of health (both mental and physical) in Scotland, amongst men age 16+, who are seeking support in overcoming or coping with health-related issues, by providing Peer-based support sessions and Social, Emotional and Physical activities aimed at cultivating; Positive Coping Mechanisms, Positive Support Networks, Positive Lifestyle changes, Improved Quality of Life and to support men to find positive purposeful meaning in their lives.
- (2) The promotion of equality and diversity in Scotland, for and amongst men age 16+, who wish to access a positive support network by providing support services and positive support networks across and within Scottish communities.

Men Matter Scotland

Trustees' Report

- (3) The advancement of community participation, community development, and citizenship in Scotland, amongst Men who are seeking to become more involved and engaged within their communities and wish to make active contributions towards positive change within communities, by providing services, sessions and activities for men to engage locally in improving local spaces, learning local history, creating safer environment, and contributing to the development of local community.
- (4) The advancement of education in Scotland amongst age 16+, who are seeking Education, Training, Awareness or skills development on topics that would support an increase in wellbeing and improvement in their quality of life, or ability to support themselves, their families or communities in a more effective way.
- (5) The provision and organisation of recreational facilities and activities in Scotland, for Men age 16+, with the object of improving men's mental and physical health and improving the conditions of life and wellbeing.

Activities are primarily intended for men aged 16+ living in the West of Scotland who can access our services in person.

Achievements and performance

Charitable Activities

Our charity has grown a lot in the past year. We now have over 3,500 members and more people visit our Hub every day, showing no sign of slowing down.

For us, more members isn't always good news. We wish fewer people needed our help, but that's not the case right now. Men and their families face many sad and worrying challenges today.

As we grow, we need more staff to support our members. We still have an Interim Director helping us to focus and learn and to enhance the training of our core staff.

Our volunteers are just as important. We now have almost 40 volunteers. This means we can open more often, offer more services, and help more people. Many volunteers were once members who came for help and now they use their experiences to support others.

We now offer counselling for all staff and volunteers. This has been a big, positive step this year.

As we grow, we keep updating our services and classes. We also find new ways to tell people who we are and how we can help.

Our work means we need strong governance and controls. We work with Peninsula, our HR and Health & Safety partner, to make sure we meet all the governance requirements for a charity like ours.

We are always looking for more diverse Board members, and for the first time we hope to have a full Board of Trustees this year. We have great partners, but funding is still our biggest challenge.

We always need to find new ways to raise money to meet the growing need for our services.

Financial review

The financial statements for the year are set out on pages 12 to 26 The charity generated a total surplus of £149,335 (2023: surplus of £37,443) during the year. The balance of Unrestricted Funds at 31 August 2024 was £319,024.

Men Matter Scotland

Trustees' Report

Reserves Policy

The charity's policy is to work towards a position of at least 6 months direct costs in free reserves. According to these accounts, this would be equal to approximately £195,000.

The trustees see this being achieved via continuing to build financial stability and viability, through diversifying funding streams and strict financial management.

Future plans

The Trustees intend to continue their aim of securing multi year funding to ensure the sustainability of the organisation.

We are continually reviewing our strategy, and we can now monitor where we are versus the 5 year plan we already have in place. Incorporating change and keeping us at the forefront of men's mental health and suicide prevention is critical to what we do.

Developing our people, keeping them safe and raising the awareness of who we are and what we do is at the heart of who we are, this wont ever change.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate its exposure to the major risks.

Cash flow risk

The Trustees have retained sufficient cash resources to meet the immediate requirements of the charity.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables.

The charity's credit risk is primarily attributable to its other receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity's liquid funds are kept in a non-interest bearing bank account to enable it to service its everyday financial needs.

Men Matter Scotland

Trustees' Report

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 28 May 2025 and signed on its behalf by:

A large black rectangular redaction box covering the signature of the trustee.

.....

Trustee

Men Matter Scotland

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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, including its income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that can 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 their 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.

Men Matter Scotland

Independent Auditor's Report to the Members of Men Matter Scotland

Qualified opinion

We have audited the financial statements of Men Matter Scotland (the 'charity') for the year ended 31 August 2024, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion, except for the possible effects of the matter described in the basis for qualified opinion section of our report, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2024 and of its results 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 (as amended).

Basis for qualified opinion

We were appointed as auditors of the charity after the beginning of the financial year and were unable to obtain sufficient appropriate audit evidence regarding the opening balances due to lack of supporting documentation from previous external accountants. Consequently we were unable to determine whether any adjustments might have been necessary to the opening balances.

The prior period's financial statements were not audited and therefore the corresponding figures in these financial statements are unaudited.

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 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 qualified 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 original financial statements were 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.

Men Matter Scotland

Independent Auditor's Report to the Members of Men Matter Scotland

Other information

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

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

Except for the matter described in the basis for qualified opinion section of our report, in the light of our knowledge and understanding of the charity 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 where the Charities Accounts (Scotland) Regulation 2006 (as amended) requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 6, 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.

Men Matter Scotland

Independent Auditor's Report to the Members of Men Matter Scotland

Auditor responsibilities for the audit of the financial statements

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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

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. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the nature of the regulated sector, control environment and understanding of the entity including, but not restricted to, the understanding that the trustees are not remunerated, and the prevalence of fraud in the sector;
- results of our enquiries of trustees about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities that may exist within the organisation for fraud and identified the greatest potential for irregularities to occur is in relation to revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the charity's own Constitution and various charity-specific legislation, including The Charities and Trustee Investment (Scotland) Act 2005.

Men Matter Scotland

Independent Auditor's Report to the Members of Men Matter Scotland

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of Trustees 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;
- reading minutes of meetings of those charged with governance;
- tested a sample of income for understatement and consideration given to revenue recognition accounting policies. Also reviewed the minutes of meetings for completeness of income;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

Due to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.

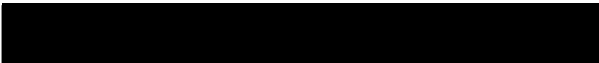
A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Men Matter Scotland

Independent Auditor's Report to the Members of Men Matter Scotland

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our 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 auditors' 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Morris & Young, Statutory Auditor

Chartered Accountants
6 Atholl Crescent
Perth
PH1 5JN

29 May 2025

Morris & Young, Statutory Auditor is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Men Matter Scotland

**Statement of Financial Activities for the Year Ended 31 August 2024
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted £	Restricted £	Total 2024 £	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:							
Donations and legacies	3	188,906	24,000	212,906	79,842	63,567	143,409
Charitable activities	4	316,879	-	316,879	134,545	-	134,545
Other trading activities	5	1,114	-	1,114	612	-	612
Other income	6	-	-	-	2,426	-	2,426
Total Income		506,899	24,000	530,899	217,425	63,567	280,992
Expenditure on:							
Raising funds	7	(6,212)	-	(6,212)	-	-	-
Charitable activities	8	(351,352)	(24,000)	(375,352)	(179,982)	(63,567)	(243,549)
Total Expenditure		(357,564)	(24,000)	(381,564)	(179,982)	(63,567)	(243,549)
Net income		149,335	-	149,335	37,443	-	37,443
Net movement in funds		149,335	-	149,335	37,443	-	37,443
Reconciliation of funds							
Total funds brought forward		169,689	-	169,689	132,246	-	132,246
Total funds carried forward	20	319,024	-	319,024	169,689	-	169,689

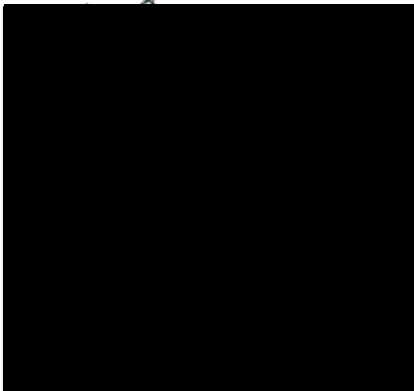
All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 15 to 26 form an integral part of these financial statements.
Page 12

Men Matter Scotland
(Registration number: SC049483)
Balance Sheet as at 31 August 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	16	17,140	22,899
Current assets			
Debtors	17	6,671	-
Cash at bank and in hand	18	<u>302,060</u>	<u>153,525</u>
		308,731	153,525
Creditors: Amounts falling due within one year	19	<u>(6,847)</u>	<u>(6,735)</u>
Net current assets		<u>301,884</u>	<u>146,790</u>
Net assets		<u>319,024</u>	<u>169,689</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>319,024</u>	<u>169,689</u>
Total funds	20	<u>319,024</u>	<u>169,689</u>

The financial statements on pages 12 to 26 were approved by the trustees, and authorised for issue on 28 May 2025 and signed on their behalf by:



Men Matter Scotland

Statement of Cash Flows for the Year Ended 31 August 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income		149,335	37,443
Adjustments to cash flows from non-cash items			
Depreciation	16	<u>7,717</u>	<u>13,917</u>
		157,052	51,360
Working capital adjustments			
Increase in debtors	17	(6,671)	-
Increase in creditors	19	<u>112</u>	<u>6,735</u>
Net cash flows from operating activities		150,493	58,095
Cash flows from investing activities			
Purchase of tangible fixed assets	16	<u>(1,958)</u>	<u>(1,289)</u>
Net increase in cash and cash equivalents		148,535	56,806
Cash and cash equivalents at 1 September		<u>153,525</u>	<u>96,719</u>
Cash and cash equivalents at 31 August		<u><u>302,060</u></u>	<u><u>153,525</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

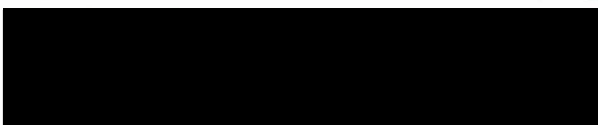
The notes on pages 15 to 26 form an integral part of these financial statements.

Men Matter Scotland

Notes to the Financial Statements for the Year Ended 31 August 2024

1 Charity status

The charity is a Scottish Charitable Incorporated Organisation (SCIO), incorporated in Scotland, and is registered with the Office of the Scottish Charity Regulator under Charity number SC049483.



These financial statements were authorised for issue by the trustees on 28 May 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of preparation

Men Matter Scotland meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

These financial statements are presented in sterling and rounded to the nearest £1.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Men Matter Scotland

Notes to the Financial Statements for the Year Ended 31 August 2024

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is exempt from Corporation Tax on its charitable activities.

Men Matter Scotland

Notes to the Financial Statements for the Year Ended 31 August 2024

Tangible fixed assets

Individual fixed assets costing £1 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	25% reducing balance
Fixtures & fittings	25% reducing balance
Computer equipment	33% reducing balance

Debtors

Other debtors are obligations for payments due to the charity from third parties. Other debtors are recognised initially at the transaction value. They are subsequently remeasured if there is sufficient evidence that the charity will not be able to collect all amounts due according to the original terms.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and bank deposits.

Creditors

Other creditors are obligations for payments due by the charity to third parties. Other creditors are recognised at their settlement amount.

Fund structure

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

Restricted funds are those granted for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Men Matter Scotland

Notes to the Financial Statements for the Year Ended 31 August 2024

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Donations	106,539	-	106,539	75,092	-	75,092
Local Authority grants	15,000	-	15,000	-	-	-
Grants from other charities	67,367	24,000	91,367	4,750	63,567	68,317
	<u>188,906</u>	<u>24,000</u>	<u>212,906</u>	<u>79,842</u>	<u>63,567</u>	<u>143,409</u>

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Total 2023 £
Event income	246,166	-	246,166	50,000	50,000
Fundraising	64,863	-	64,863	84,545	84,545
Social Activities	5,850	-	5,850	-	-
	<u>316,879</u>	<u>-</u>	<u>316,879</u>	<u>134,545</u>	<u>134,545</u>

Men Matter Scotland

Notes to the Financial Statements for the Year Ended 31 August 2024

5 Income from other trading activities

	Unrestricted funds £	Total 2024 £	Unrestricted funds £	Total 2023 £
Merchandise	1,114	1,114	612	612
	1,114	1,114	612	612

6 Other income

	Unrestricted funds £	Total 2024 £	Unrestricted funds £	Total 2023 £
Miscellaneous income	-	-	2,426	2,426

7 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds £	Total 2024 £	Total 2023 £
Fundraising		1,341	1,341	-
		1,341	1,341	-

b) Costs of trading activities

	Note	Unrestricted funds £	Total 2024 £	Total 2023 £
Merchandise		4,871	4,871	-
		4,871	4,871	-

Men Matter Scotland

Notes to the Financial Statements for the Year Ended 31 August 2024

8 Expenditure on charitable activities

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Staff costs		126,635	24,000	150,635	79,125	63,567	142,692
Social activities		9,764	-	9,764	1,215	-	1,215
Counselling		16,992	-	16,992	21,438	-	21,438
Event costs		33,407	-	33,407	4,289	-	4,289
Travel and subsistence expenses		2,153	-	2,153	11,370	-	11,370
Marketing and advertising costs	9	9	-	9	1,794	-	1,794
Hub supplies		10,397	-	10,397	-	-	-
Members training		8,676	-	8,676	-	-	-
Food bank		286	-	286	-	-	-
Staff training		4,386	-	4,386	9,010	-	9,010
Rent and rates		15,905	-	15,905	15,000	-	15,000
Light, heat and power		10,474	-	10,474	6,630	-	6,630
Repairs and maintenance		580	-	580	6,697	-	6,697
Depreciation		7,717	-	7,717	-	-	-
Allocated support costs	9	97,289	-	97,289	21,614	-	21,614
Governance costs	9	6,682	-	6,682	1,800	-	1,800
		<u>351,352</u>	<u>24,000</u>	<u>375,352</u>	<u>179,982</u>	<u>63,567</u>	<u>243,549</u>

Men Matter Scotland

Notes to the Financial Statements for the Year Ended 31 August 2024

9 Analysis of governance and support costs

Support costs

		Unrestricted	Total	Unrestricted	Total
	Basis of allocation	funds £	2024 £	funds £	2023 £
Bank fees	Actual	48	48	6	6
Cleaning	Actual	8	8	1,653	1,653
Computer software and maintenance	Actual	613	613	253	253
Consultancy fees	Actual	58,842	58,842	6,040	6,040
Entertainment	Actual	220	220	-	-
Health and safety	Actual	-	-	376	376
Insurance	Actual	4,849	4,849	2,746	2,746
Legal and professional fees	Actual	11,065	11,065	-	-
Motor expenses	Actual	8,338	8,338	-	-
Office expenses	Actual	2,369	2,369	5,893	5,893
Printing, postage and stationery	Actual	978	978	156	156
Recruitment costs	Actual	290	290	-	-
Sundry expenses	Actual	7,320	7,320	3,240	3,240
Telephone and broadband	Actual	2,349	2,349	1,251	1,251
		<u>97,289</u>	<u>97,289</u>	<u>21,614</u>	<u>21,614</u>

Men Matter Scotland

Notes to the Financial Statements for the Year Ended 31 August 2024

Governance costs

	Unrestricted funds £	Total 2024 £	Unrestricted funds £	Total 2023 £
Audit fees				
Audit of the financial statements	5,400	5,400	-	-
Independent examiner fees				
Examination of the financial statements	1,282	1,282	1,800	1,800
	6,682	6,682	1,800	1,800

10 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Audit fees	5,400	-
Depreciation of fixed assets	7,717	-

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	150,635	142,692
	2024 No	2023 No
Average number of employees	11	9

No employee received emoluments of more than £60,000 during the year.

Men Matter Scotland

Notes to the Financial Statements for the Year Ended 31 August 2024

13 Independent examiner's remuneration

	2024	2023
	£	£
Examination of the financial statements	<u>1,282</u>	<u>1,800</u>

14 Auditors' remuneration

	2024	2023
	£	£
Audit of the financial statements	<u>5,400</u>	<u>-</u>

The financial statements were not audited in the previous year.

15 Taxation

The charity is a registered charity and is therefore exempt from taxation.

16 Tangible fixed assets

	Furniture and equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 September 2023	31,784	15,422	47,206
Additions	<u>1,958</u>	<u>-</u>	<u>1,958</u>
At 31 August 2024	<u>33,742</u>	<u>15,422</u>	<u>49,164</u>
Depreciation			
At 1 September 2023	13,704	10,603	24,307
Charge for the year	<u>6,512</u>	<u>1,205</u>	<u>7,717</u>
At 31 August 2024	<u>20,216</u>	<u>11,808</u>	<u>32,024</u>
Net book value			
At 31 August 2024	<u>13,526</u>	<u>3,614</u>	<u>17,140</u>
At 31 August 2023	<u>18,080</u>	<u>4,819</u>	<u>22,899</u>

Men Matter Scotland

Notes to the Financial Statements for the Year Ended 31 August 2024

17 Debtors

	2024	2023
	£	£
Prepayments	4,054	-
Other debtors	2,617	-
	<u>6,671</u>	<u>-</u>

18 Cash and cash equivalents

	2024	2023
	£	£
Cash on hand	123	-
Cash at bank	301,937	153,525
	<u>302,060</u>	<u>153,525</u>

19 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	-	3,274
Other creditors	1,447	3,461
Accruals	5,400	-
	<u>6,847</u>	<u>6,735</u>

Men Matter Scotland

Notes to the Financial Statements for the Year Ended 31 August 2024

20 Funds

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Balance at 31 August 2024 £
Unrestricted funds				
General	169,689	506,899	(357,564)	319,024
Restricted funds	-	24,000	(24,000)	-
Total funds	169,689	530,899	(381,564)	319,024
	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Balance at 31 August 2023 £
Unrestricted funds				
General	132,246	217,425	(179,982)	169,689
Restricted funds	-	63,567	(63,567)	-
Total funds	132,246	280,992	(243,549)	169,689

The specific purposes for which the funds are to be applied are as follows:

Restricted funds represent grant funding received from The Robertson Trust to be used for wages and salaries.

Men Matter Scotland

Notes to the Financial Statements for the Year Ended 31 August 2024

21 Analysis of net assets between funds

	Unrestricted funds	Total funds at 31 August 2024
	£	£
Tangible fixed assets	17,140	17,140
Current assets	308,731	308,731
Current liabilities	<u>(6,847)</u>	<u>(6,847)</u>
Total net assets	<u><u>319,024</u></u>	<u><u>319,024</u></u>
	Unrestricted funds	Total funds at 31 August 2023
	£	£
Tangible fixed assets	22,899	22,899
Current assets	153,525	153,525
Current liabilities	<u>(6,735)</u>	<u>(6,735)</u>
Total net assets	<u><u>169,689</u></u>	<u><u>169,689</u></u>

22 Analysis of net funds

	At 1 September 2023	Financing cash flows	At 31 August 2024
	£	£	£
Cash at bank and in hand	<u>153,525</u>	<u>148,535</u>	<u>302,060</u>
Net funds	<u><u>153,525</u></u>	<u><u>148,535</u></u>	<u><u>302,060</u></u>
	At 1 September 2022	Financing cash flows	At 31 August 2023
	£	£	£
Cash at bank and in hand	<u>-</u>	<u>153,525</u>	<u>153,525</u>
Net funds	<u><u>-</u></u>	<u><u>153,525</u></u>	<u><u>153,525</u></u>

23 Related party transactions

There were no related party transactions in the year.