

# Trustees' Annual Report

**Charity Name:** Mental Haggis Clan

**Charity Number:** SC052907

**Reporting Period:** 1 October 2023 to 31 October 2024

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## 1. Objectives and Activities

The Mental Haggis Clan exists to promote mental health awareness and provide community support. During the year, we have undertaken various activities to achieve these goals, including events, workshops, and community outreach.

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## 2. Achievements and Performance

In the past year, the charity has:

- Delivered events and activities to support mental health awareness.
  - Engaged the community through workshops, social events, and outreach.
  - Increased visibility and outreach via advertising and promotional campaigns.
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## 3. Financial Review

The charity's gross income for the year was **£14,354**, all from charitable activities.

Total expenditure was **£10,549**, covering costs such as goods for resale, travel expenses, office costs, advertising, and other operational expenses.

The net income for the year was **£3,805**, which has been carried forward as unrestricted funds.

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## 4. Reserves Policy

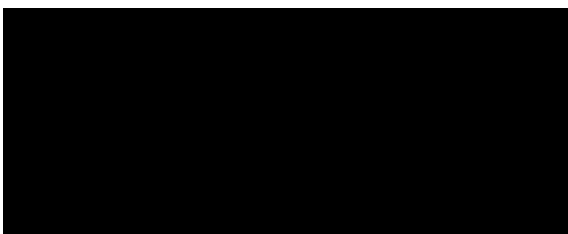
The charity aims to maintain reserves of at least **£1,500** to cover approximately three months of operating costs. As of **31 October 2024**, the charity held **£3,805** in reserves, exceeding its minimum target.

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## 5. Structure, Governance, and Management

Mental Haggis Clan is a Scottish Charitable Incorporated Organisation (SCIO) governed by a Board of Trustees. The trustees are responsible for strategic direction, governance, and financial oversight.

**Current Trustees:**





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## 6. Plans for the Future

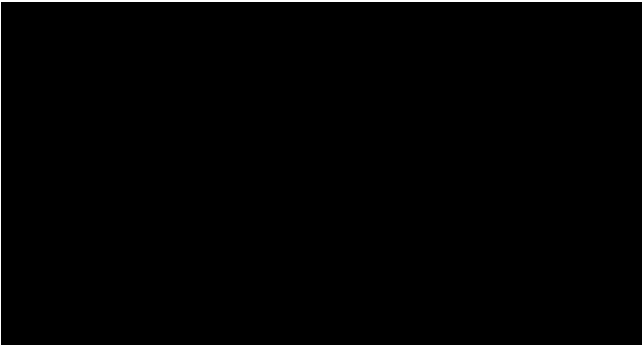
We plan to continue expanding our outreach, develop new partnerships, and enhance services to benefit the community.

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## 7. Declaration

Approved by the trustees on 07/05/2025 and signed on their behalf by:



# Mental Haggis Clan

## Profit and Loss

Oct 01, 2023 - Nov 30, 2024

### Income

Your turnover - the takings, fees, sales or money earned by your business	£14,354
<b>TOTAL INCOME</b>	<b>£14,354</b>

### Expenses

Cost of goods bought for resale or goods used	£393
Construction industry - payments to subcontractors	£0
Wages, salaries and other staff costs	£0
Car, van and travel expenses	£428
Rent, rates, power and insurance costs	£0
Repairs and renewals of property and equipment	£0
Phone, fax, stationery and other office costs	£1,526
Advertising and business entertainment costs	£1,316
Interest on bank and other loans	£0
Bank, credit card and other financial charges	£0
Accountancy, legal and other professional fees	£0
Other business expenses	£4,778
<b>TOTAL EXPENSES</b>	<b>£8,441</b>

<b>NET INCOME</b>	<b>£5,913</b>
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## Other expenses

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Uncategorised

£2,108

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**TOTAL OTHER EXPENSES**

**£2,108**

**NET INCOME INCLUDING OTHER EXPENSES**

**£3,805**

## 1. Statement of Financial Activities (SOFA)

This statement is used in charity accounting to show the income, expenditure, and the resulting surplus or deficit.

### Mental Haggis Clan - Statement of Financial Activities (SOFA)

For the year ending 30 November 2024

Income	Unrestricted Funds	Restricted Funds	Total Funds
Income from charitable activities	£14,354	£0	£14,354
<b>Total Income</b>	<b>£14,354</b>	<b>£0</b>	<b>£14,354</b>
Expenditure on	Unrestricted Funds	Restricted Funds	Total Funds
<b>Expenditure on charitable activities</b>			
Cost of goods bought for resale	£393	£0	£393
Car, van and travel expenses	£428	£0	£428
Phone, fax, stationery and other office costs	£1,526	£0	£1,526
Advertising and business entertainment	£1,316	£0	£1,316
Other business expenses	£4,778	£0	£4,778
Uncategorized expenses	£2,108	£0	£2,108
<b>Total Expenditure</b>	<b>£10,549</b>	<b>£0</b>	<b>£10,549</b>

| Net income / (expenditure) before transfers | £3,805 | £0 | £3,805 |

| Net income / (expenditure) | £3,805 | £0 | £3,805 | | Net movement in funds | £3,805 | £0 |  
£3,805 | | Reconciliation of funds | | | | Total funds brought forward (1 October 2023) | £0 | £0 |  
£0 | | Total funds carried forward (30 November 2024) | £3,805 | £0 | £3,805 |

## 2. Balance Sheet

The balance sheet represents the financial position of the charity, showing the assets, liabilities, and funds.

### **Mental Haggis Clan - Balance Sheet**

**As at 30 November 2024**

**Assets** £

#### **Current Assets**

Bank balance (cash at bank) £3,805

**Total Current Assets** £3,805

**Liabilities** £

Accounts payable (creditors) £0

**Total Liabilities** £0

| **Net Assets** | £3,805 |

| **The Funds of the Charity** | | | Unrestricted funds | £3,805 | | Restricted funds | £0 | | **Total Charity Funds** | £3,805 |

### **3. Notes to the Accounts**

Charity financial accounts must include notes that provide more details on the figures in the SOFA and Balance Sheet.

### 1. Accounting Policies

- **Basis of Preparation:** The accounts have been prepared under the historical cost convention and in accordance with the Charities Statement of Recommended Practice (FRS 102), and comply with the Scottish Charity Accounts Regulations (2016).
- **Income Recognition:** Income is recognized when it is receivable. For this period, income primarily comes from charitable activities, which consist of fees, sales, or services.
- **Expenditure Recognition:** Expenditure is recognized on an accruals basis as a liability is incurred. All expenses relate to charitable activities.

### 2. Income from Charitable Activities

- All income of £14,354 comes from the charity's activities.

### 3. Expenditure on Charitable Activities

- **Cost of goods for resale:** This includes goods used in the charity's operations (£393).
- **Car, van, and travel expenses:** Costs associated with staff and volunteer travel (£428).
- **Office costs:** Telephone, stationery, and other office expenses are included here (£1,526).
- **Advertising and business entertainment:** Expenditure on promotion and events for raising awareness (£1,316).
- **Other business expenses:** This category includes general expenses necessary for the charity's operations (£4,778).
- **Uncategorized expenses:** Additional unclassified expenses, possibly requiring further clarification (£2,108).

### Compliance with OSCR

This set of accounts adheres to the guidance provided by OSCR for charities that are below the audit threshold, using the **Receipts and Payments** method. The SOFA presents a clear distinction between income and expenditure, and the Balance Sheet shows a healthy balance of £3,805 in unrestricted funds.

## Expanded Statement of Financial Activities (SOFA)

### Mental Haggis Clan - Statement of Financial Activities (SOFA)

For the year ending 30 November 2024

Income	Unrestricted Funds	Restricted Funds	Total Funds
Income from charitable activities	£14,354	£0	£14,354
Donations and legacies	£0	£0	£0
Other trading activities	£0	£0	£0
Investment income	£0	£0	£0
<b>Total Income</b>	<b>£14,354</b>	<b>£0</b>	<b>£14,354</b>
Expenditure on	Unrestricted Funds	Restricted Funds	Total Funds
Expenditure on raising funds	£0	£0	£0
Expenditure on charitable activities	£10,549	£0	£10,549
- Cost of goods bought for resale	£393	£0	£393
- Car, van and travel expenses	£428	£0	£428
- Phone, fax, stationery and other office costs	£1,526	£0	£1,526
- Advertising and business entertainment	£1,316	£0	£1,316
- Other business expenses	£4,778	£0	£4,778
- Uncategorized expenses	£2,108	£0	£2,108
<b>Total Expenditure</b>	<b>£10,549</b>	<b>£0</b>	<b>£10,549</b>

| Net income / (expenditure) before transfers | £3,805 | £0 | £3,805 | | Net income / (expenditure) | £3,805 | £0 | £3,805 | | Net movement in funds | £3,805 | £0 | £3,805 | | Reconciliation of funds | | | | Total funds brought forward (1 October 2023) | £0 | £0 | £0 | | Total funds carried forward (30 November 2024) | £3,805 | £0 | £3,805 |

## Expanded Balance Sheet

### Mental Haggis Clan - Balance Sheet

As at 30 November 2024

**Assets** £

**Current Assets**

- Bank balance (cash at bank) £3,805

- Debtors (Accounts receivable) £0

- Prepayments £0

**Total Current Assets** £3,805

**Liabilities** £

- Accounts payable (creditors) £0

- Accruals £0

**Total Liabilities** £0

| **Net Assets** | £3,805 |

| **The Funds of the Charity** | | - Unrestricted funds | £3,805 | | - Restricted funds | £0 | | **Total Charity Funds** | £3,805 |

**Expanded Notes to the Accounts**

**1. Accounting Policies**

- **Basis of Preparation:** The financial statements have been prepared under the historical cost convention and in accordance with the Charities Statement of Recommended Practice (SORP), Financial Reporting Standard 102 (FRS 102), and comply with the Charities Accounts (Scotland) Regulations 2006 (as amended).
- **Income Recognition:** Income is recognized when the charity becomes entitled to the income, receipt is probable, and the amount can be reliably measured. All income during this period relates to charitable activities.
- **Expenditure Recognition:** Expenditure is accounted for on an accruals basis, meaning liabilities are recognized when incurred. All expenditures relate to charitable activities supporting the charity's objectives.
- **Fund Accounting:** The accounts distinguish between restricted and unrestricted funds. Restricted funds are grants or donations received for specific purposes. Unrestricted funds are general funds that can be used at the discretion of the charity's trustees.

**2. Income from Charitable Activities**

- **Income from charitable activities** comprises fees, sales, and takings amounting to **£14,354**. There were no restricted funds received during this period.

**3. Expenditure on Charitable Activities**

- **Cost of goods for resale:** £393 – This includes the cost of items sold or used in charitable activities.

- **Car, van, and travel expenses:** £428 – This includes travel costs incurred in connection with the charity's activities.
- **Office costs:** £1,526 – Includes telephone, fax, stationery, and other office-related expenses.
- **Advertising and business entertainment:** £1,316 – Promotion, marketing, and costs related to awareness-raising activities.
- **Other business expenses:** £4,778 – General expenses required to maintain the charity's operations.
- **Uncategorized expenses:** £2,108 – These expenses need further classification in future periods but have been included for completeness.

#### 4. Trustee Remuneration and Related Party Transactions

- No remuneration or expenses were paid to trustees during the year. There were no transactions between the charity and its trustees or related parties.

#### 5. Reserves Policy

- The charity's reserves policy aims to maintain free reserves of at least **£1,500**, which is deemed sufficient to cover three months of operating expenses. At 30 November 2024, the charity held **£3,805** in unrestricted reserves, which exceeds the minimum target.

#### 6. Risk Management

- The trustees have considered the major risks to which the charity is exposed and have reviewed systems and procedures to manage those risks. The charity holds cash reserves to ensure continuity of operations should income levels fluctuate.

#### 7. Going Concern

- The trustees consider the charity to be a going concern and are confident that it can meet its financial obligations as they fall due. No material uncertainties exist that would cast doubt on the charity's ability to continue as a going concern.

#### Compliance and Governance Information

- **Legal Structure:** Mental Haggis Clan is a registered Scottish charity governed by a Board of Trustees. The trustees are responsible for overseeing the strategic direction and financial management of the charity.
- **Trustees:** The trustees during the period covered by these accounts were [insert names if applicable].
- **Charity Registration Number:** [insert charity registration number if available].
- **Public Benefit:** The charity's activities are intended to further its charitable purposes for the public benefit.

# Mental Haggis Clan

## Self-Assessment Summary 2023-24

6 April 2023 - 5 April 2024

### Business income

Your turnover - the takings, fees, sales or money earned by your business	£1,400	15
Any other business income not included in box 15	£0	16
<b>TOTAL BUSINESS INCOME</b>	<b>£1,400</b>	

Business expenses	ALLOWABLE EXPENSES	DISALLOWABLE EXPENSES
Cost of goods bought for resale or goods used	£0 17	£0 32
Construction industry - payments to subcontractors	£0 18	£0 33
Wages, salaries and other staff costs	£0 19	£0 34
▼ Car, van and travel expenses	£0 20	£0 35
Other expenses	£0	£0
▼ Rent, rates, power and insurance costs	£0 21	£0 36
Home office	£0	£0
Other expenses	£0	£0
Repairs and renewals of property and equipment	£0 22	£0 37
Phone, fax, stationery and other office costs	£0 23	£0 38
Advertising and business entertainment costs	£27 24	£49 39
Interest on bank and other loans	£0 25	£0 40
Bank, credit card and other financial charges	£0 26	£0 41
Accountancy, legal and other professional fees	£0 28	£0 43
Other business expenses	£632 30	£0 45
<b>TOTAL</b>	<b>£659 31</b>	<b>£49 46</b>

SA103F box numbers included

## Net profit or loss

Total business income	£1,400
Total allowable expenses	£659 31
<b>NET PROFIT</b>	<b>£740 47</b>

## Tax

Income tax	£0
Class 4 National Insurance Contribution	£0
Class 2 National Insurance Contribution	£0
<b>TOTAL TAX</b>	<b>£0</b>

SA103F box numbers included

# Mental Haggis Clan

## Self-Assessment Summary 2024-25

6 April 2024 - 5 April 2025

### Business income

Your turnover - the takings, fees, sales or money earned by your business	£12,954	15
Any other business income not included in box 15	£0	16
<b>TOTAL BUSINESS INCOME</b>	<b>£12,954</b>	

Business expenses	ALLOWABLE EXPENSES		DISALLOWABLE EXPENSES	
Cost of goods bought for resale or goods used	£393	17	£0	32
Construction industry - payments to subcontractors	£0	18	£0	33
Wages, salaries and other staff costs	£0	19	£0	34
▼ Car, van and travel expenses	£388	20	£40	35
Other expenses	£388		£40	
▼ Rent, rates, power and insurance costs	£0	21	£0	36
Home office	£0		£0	
Other expenses	£0		£0	
Repairs and renewals of property and equipment	£0	22	£0	37
Phone, fax, stationery and other office costs	£1,526	23	£0	38
Advertising and business entertainment costs	£0	24	£1,240	39
Interest on bank and other loans	£0	25	£0	40
Bank, credit card and other financial charges	£0	26	£0	41
Accountancy, legal and other professional fees	£0	28	£0	43
Other business expenses	£4,146	30	£0	45
<b>TOTAL</b>	<b>£6,453</b>	<b>31</b>	<b>£1,280</b>	<b>46</b>

SA103F box numbers included

## Net profit or loss

Total business income	£12,954	
Total allowable expenses	£6,453	31
<b>NET PROFIT</b>	<b>£6,501</b>	<b>47</b>

## Tax

Income tax	£0	
Class 4 National Insurance Contribution	£0	
Class 2 National Insurance Contribution	£0	
<b>TOTAL TAX</b>	<b>£0</b>	

SA103F box numbers included

## External Examiner's Report to the Trustees of The Mental Haggis Clan

Charity Details:

- Charity Name: Mental Haggis Clan
- Charity Registration Number: SC052907
- Financial Year End: 31/10/2024
- Gross Income: £14,354
- Gross Expenditure: **£10,549**

### Report of the Independent Examiner

I report on the accounts of the charity for the year ended 31/10/2024, which are set out on page the attached financial statements.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The trustees consider that the audit requirement of Regulation 10(1)(d) does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 accounts.

### Independent examiner's statement

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

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

- to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and

- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or  
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

External Examiner's Signature:

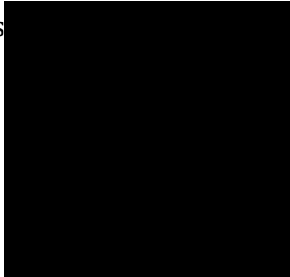
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Name



Relevant Professional Qualification/Body (if any): Bookkeeper (e.g., MAAT, ACCA, CA) or "None" if not professionally qualified.

Address



Date: 27/04/2025