

**Lochaber Sensory Care
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025**

R A CLEMENT ASSOCIATES CHARTERED ACCOUNTANTS

Chartered accountants
5 Argyll Square
Oban
Argyll
PA34 4AZ

Lochaber Sensory Care
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2025

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Lochaber Sensory Care

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name Lochaber Sensory Care

Charity registration number SC000879

Company registration number SC298849

Principal office and registered office Caol Shopping Centre
Caol
Fort William
Inverness-shire
PH33 7DR

The trustees

J M Fish
J Stuart
W Britton (Resigned 3 April 2024)
K Connolly

Company secretary E J Briers

Independent examiner Duncan Grout Chartered Accountant Of R A Clement Associates
5 Argyll Square
Oban
Argyll
PA34 4AZ

Structure, governance and management

Overall structure of the charity

The charity is constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association.

Status of charity, nature of governing document and how it is constituted The methods used to recruit and appoint new charity trustees are identified in the Memorandum and Articles of Association.

Lochaber Sensory Care

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Objectives and activities

Objects & Purposes of the Charity

The charities objectives are as follows:

- I. The relief of children and adults in need by reason of sensory impairment, or other disadvantage through the provision of specialist advice, equipment and drop in centres.
- II. The advancements of health, including the prevention and relief of human suffering, through the provision of items, services and facilities to ease the suffering or to assist those who are disabled and infirm and to provide comfort to those with a sensory impairment, and to provide support to their families and carers.
- III. The promotion of equality and diversity for those living with sensory impairment, through advocacy or campaigning by or on behalf of the sensory impaired individuals for accessible public and social facilities.

Achievements and performance

Lochaber Sensory Care (LSC) is based in the remote and vast location of Lochaber, within the Scottish Highlands. LSC registered as a charity and began providing services in 1983, although the organisation operated for several years prior to this as an informal support group for the hard of hearing.

The district of Lochaber covers over 2,270 square miles, with Inverness as the nearest city providing access to services. For Lochaber residents, this would require a minimum of 120 mile round trip from the main town of Fort William, but up to 200 additional miles for those in the more rural areas. 48% of LSC's registered clients live outside the main town of Fort William.

The challenges faced in Lochaber reflect national data where it states that those with a hearing and sight loss are twice as likely to suffer with depression, lower wellbeing and mental health problems (11% compared to 5%), withdrawal from social situations, and with an increased risk of loneliness (RNID, RNIB).

LSC provides accessible, free of charge practical and emotional support to those living with hearing and/or sight loss in Lochaber. Our activities and services have been developed with the aim of reducing the negative impacts of sensory impairment, such as feelings of loneliness and isolation from their friends, family and neighbours.

We ultimately aim to raise awareness, increase our service user's wellbeing, empower them to live safely and independently, with increased confidence to remain active in the activities they enjoy and to engage in and with their personal and community networks.

Lochaber Sensory Care

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*

Service Provision in 2024/2025

Services have been provided in the following ways:

Sensory Centre - our centre in Caol is open Monday - Friday, 9am to 5pm for 1:1 appointments with clients. We also host a drop-in session every Tuesday from 10am - 2pm, which supports approx. 20 clients on average. Due to majority of our clients living with a hearing loss, they prefer 1:1 appointments, with less background noise than the drop-in can offer. However, the drop-in is a necessary service, especially for those seeking peer support or reassurance.

Due to our circumstances throughout 2024/2025 (staffing/funding) and our clients requests for 1:1 appointments, we have not been able to return to hosting the drop-in each weekday as we did prior to the pandemic. However following public consultation we will be reviewing this in 2025/26.

Community visits - we visit the rural areas to provide home visits to those who are housebound (and to those in care homes) on an 8 week cycle. This includes all areas except for Morvern, which we visit on a as & when/emergency basis.

Percentage of clients in each area of Lochaber:

• Acharacle & surrounding	8%
• Morvern	2%
• Ballachulish & surrounding	15%
• Mallaig & surrounding	11%
• Spean Bridge & surrounding	10%
• Fort William & local area	54%

Support Group - additionally, we host a support group every month - our "Get-Together Group". The purpose of this group is to provide peer support, raise awareness of the help available to those living in our community with a hearing and/or sight loss, and to provide accessible activities to enhance wellbeing. Our group has on average 25 attendees but has new additions each month.

Home visits - based on our service provision statistics, we are aware that at least 15% of our clients are housebound and require home visits. Part of our operational plan for 2025/26 is to ensure our housebound community are aware of and able to access services.

We faced difficult circumstances throughout 2024/25, as our workload fell upon 1 member of staff, and longstanding, faithful volunteers. We once again made efficient use of our limited funds and limited resources, and our clients needs were once again met to a high standard. We were delighted to employ an additional member of part time staff in February 2025.

Our client base grew once again by 5%, and we supported over 1300 individual clients. Our get-together group and drop-in remains well supported, successful and an important part of our community.

As always, we are working hard to ensure our sustainability to continue serving and supporting those living with a sensory loss in our community within Lochaber, for now and years to come. We especially thank everyone in our community who have donated and our funders, who have made our work possible throughout this year.

Lochaber Sensory Care

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Financial review

The financial position at the end of the year is total income of £53,847 (2024: £55,027), total expenditure of £49,517 (2024: £56,054), resulting in a surplus of £4,330 (2024: deficit £1,027).

It is the policy of the charity to maintain unrestricted funds at a level which, along with unrestricted income already secured, equates to approximately three months of unrestricted expenditure.

The trustees do not have any uncertainties about the charity's ability to continue as a going concern.

Principal risks and uncertainties

The directors have examined the charity's exposure to strategic, financial, business and operational risks. The directors are satisfied that adequate systems and procedures are in place, including the annual review of a risk register. Risk mitigation and any changes to the identified risks are recorded in the minutes of the Board meetings.

Exemptions from Disclosure

There are no exemptions from disclosure.

Funds held as Custodian Trustee on behalf of others

Lochaber Sensory Care does not hold funds as a Custodian Trustee on behalf of others.

Lochaber Sensory Care

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Trustees' responsibilities in relation to the financial statements

The directors (who are also trustees of Lochaber Sensory Care under charity law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

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

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Duncan Grout of R A Clement Associates was deemed to be reappointed as independent examiner and the directors recommend that Duncan Grout remains in office until further notice.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Lochaber Sensory Care

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

The trustees' annual report was approved on7 Jan '26..... and signed on behalf of the board of trustees by:

J Stuart

J Stuart
Trustee

Lochaber Sensory Care

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Lochaber Sensory Care

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Lochaber Sensory Care ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Lochaber Sensory Care

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Lochaber Sensory Care *(continued)*

Year ended 31 March 2025

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in dark ink, appearing to read 'Duncan Grout', followed by the date '7/1/26'.

Duncan Grout
Chartered Accountant
Of R A Clement Associates
Independent Examiner

5 Argyll Square
Oban
Argyll
PA34 4AZ

Lochaber Sensory Care

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		2025		2024
		Unrestricted	Total funds	Total funds
	Note	funds		
		£	£	£
Income and endowments				
Donations and legacies	5	2,786	2,786	4,320
Charitable activities	6	50,673	50,673	49,500
Other trading activities	7	388	388	1,207
Total income		<u>53,847</u>	<u>53,847</u>	<u>55,027</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	8	282	282	—
Expenditure on charitable activities	9,10	49,235	49,235	56,054
Total expenditure		<u>49,517</u>	<u>49,517</u>	<u>56,054</u>
Net income/(expenditure) and net movement in funds		<u>4,330</u>	<u>4,330</u>	<u>(1,027)</u>
Reconciliation of funds				
Total funds brought forward		4,882	4,882	5,909
Total funds carried forward		<u>9,212</u>	<u>9,212</u>	<u>4,882</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 18 form part of these financial statements.

Lochaber Sensory Care
Company Limited by Guarantee
Statement of Financial Position
31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	16	722	37
Current assets			
Debtors	17	573	519
Cash at bank and in hand		9,873	6,020
		10,446	6,539
Creditors: amounts falling due within one year	18	1,956	1,694
Net current assets		8,490	4,845
Total assets less current liabilities		9,212	4,882
Net assets		9,212	4,882
Funds of the charity			
Unrestricted funds		9,212	4,882
Total charity funds	19	9,212	4,882

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 7 Jan 26, and are signed on behalf of the board by:

J Stuart

J Stuart
Trustee

The notes on pages 11 to 18 form part of these financial statements.

Lochaber Sensory Care

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is Caol Shopping Centre, Caol, Fort William, Inverness-shire, PH33 7DR.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Lochaber Sensory Care

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Lochaber Sensory Care

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office furniture	-	15% reducing balance
Fixtures and fittings	-	15% reducing balance
Equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Lochaber Sensory Care

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Lochaber Sensory Care

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Lochaber Sensory Care is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
General Donations	2,786	2,786	3,000	3,000
Miss A J I Gower's Charitable Trust	—	—	1,320	1,320
	<u>2,786</u>	<u>2,786</u>	<u>4,320</u>	<u>4,320</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
The Highland Health Board	49,830	49,830	49,500	49,500
Activity fees	843	843	—	—
	<u>50,673</u>	<u>50,673</u>	<u>49,500</u>	<u>49,500</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fund raising	188	188	—	—
Memberships	70	70	945	945
Equipment sales	130	130	262	262
	<u>388</u>	<u>388</u>	<u>1,207</u>	<u>1,207</u>

Lochaber Sensory Care

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies	282	282	—	—

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Charitable activities	47,915	47,915	54,734	54,734
Support costs	1,320	1,320	1,320	1,320
	<u>49,235</u>	<u>49,235</u>	<u>56,054</u>	<u>56,054</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Charitable activities	47,915	—	47,915	54,734
Governance costs	—	1,320	1,320	1,320
	<u>47,915</u>	<u>1,320</u>	<u>49,235</u>	<u>56,054</u>

11. Taxation

The charity is a charitable company within the meaning of the Finance Act 2010. Accordingly the charity's activities fall within the exemptions from taxation in respect of income or capital gains afforded by the provisions of the Corporation Taxes Act 2010 and the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes. As a result, there is no taxation charge in these accounts.

12. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>351</u>	<u>7</u>

13. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,320</u>	<u>1,250</u>

Lochaber Sensory Care

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	<u>28,740</u>	<u>39,478</u>

The average head count of employees during the year was 1 (2024: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Full time	<u>1</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

15. Trustee remuneration and expenses

The charity trustees, who are the directors of the company, were not paid and did not receive any remuneration, benefits in kind or reimbursement of expenses in their capacity as trustee during the year. No trustee received payment for professional or other services supplied to the charity.

16. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2024	671	100	2,295	3,066
Additions	<u>—</u>	<u>—</u>	<u>1,036</u>	<u>1,036</u>
At 31 March 2025	<u>671</u>	<u>100</u>	<u>3,331</u>	<u>4,102</u>
Depreciation				
At 1 April 2024	639	95	2,295	3,029
Charge for the year	<u>5</u>	<u>1</u>	<u>345</u>	<u>351</u>
At 31 March 2025	<u>644</u>	<u>96</u>	<u>2,640</u>	<u>3,380</u>
Carrying amount				
At 31 March 2025	<u>27</u>	<u>4</u>	<u>691</u>	<u>722</u>
At 31 March 2024	<u>32</u>	<u>5</u>	<u>—</u>	<u>37</u>

17. Debtors

	2025	2024
	£	£
Prepayments and accrued income	<u>573</u>	<u>519</u>

Lochaber Sensory Care

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	1,406	1,346
Social security and other taxes	550	348
	<u>1,956</u>	<u>1,694</u>

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income £	Expenditure £	At 31 March 2025
General funds	<u>4,882</u>	<u>53,847</u>	<u>(49,517)</u>	<u>9,212</u>

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
General funds	<u>5,909</u>	<u>55,027</u>	<u>(56,054)</u>	<u>4,882</u>

20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Tangible fixed assets	722	722
Current assets	10,446	10,446
Creditors less than 1 year	(1,956)	(1,956)
Net assets	<u>9,212</u>	<u>9,212</u>

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	37	37
Current assets	6,539	6,539
Creditors less than 1 year	(1,694)	(1,694)
Net assets	<u>4,882</u>	<u>4,882</u>

The following pages do not form part of the financial statements.

Lochaber Sensory Care

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
General Donations	2,786	3,000
Miss A J I Gower's Charitable Trust	—	1,320
	<u>2,786</u>	<u>4,320</u>
Charitable activities		
The Highland Health Board	49,830	49,500
Activity fees	843	—
	<u>50,673</u>	<u>49,500</u>
Other trading activities		
Fund raising	188	—
Memberships	70	945
Equipment sales	130	262
	<u>388</u>	<u>1,207</u>
Total income	<u>53,847</u>	<u>55,027</u>
Expenditure		
Costs of raising donations and legacies		
Raffle costs	282	—
Expenditure on charitable activities		
Purchases	216	92
Wages and salaries	28,740	39,478
Rent	3,840	3,710
Light and heat	1,157	1,907
Repairs and maintenance	836	1,100
Insurance	1,473	1,319
Vehicle leasing/hire	1,921	1,790
Other motor/travel costs	5,664	3,577
Legal and professional fees	1,492	1,552
Telephone	1,062	879
Other office costs	551	643
Depreciation	351	7
Activity costs	1,932	—
	<u>49,235</u>	<u>56,054</u>
Total expenditure	<u>49,517</u>	<u>56,054</u>

Lochaber Sensory Care
Company Limited by Guarantee
Detailed Statement of Financial Activities *(continued)*
Year ended 31 March 2025

	2025	2024
	£	£
Net income/(expenditure)	<u>4,330</u>	<u>(1,027)</u>

Lochaber Sensory Care

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Costs of raising donations and legacies		
Costs of raising donations and legacies		
Raffle costs	282	—
	<u>282</u>	<u>—</u>
Costs of raising donations and legacies	<u>282</u>	<u>—</u>
Expenditure on charitable activities		
Charitable activities		
<i>Activities undertaken directly</i>		
Purchases	216	92
Wages/salaries	28,740	39,478
Rent	3,840	3,710
Light & heat	1,157	1,907
Office equipment and repairs	836	1,100
Insurance	1,473	1,319
Stationery & postage	1,921	1,790
Travelling expenses	5,664	3,577
Professional fees	172	232
Telephone	1,062	879
Other costs	551	643
Depreciation	351	7
Activity costs	1,932	—
	<u>47,915</u>	<u>54,734</u>
Governance costs		
Governance costs - accountancy fees	1,320	1,320
	<u>1,320</u>	<u>1,320</u>
Expenditure on charitable activities	<u>49,235</u>	<u>56,054</u>