

REGISTERED COMPANY NUMBER: SC154183 (Scotland)
REGISTERED CHARITY NUMBER: SC001528

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2026
for
Voluntary Groups Sutherland

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Voluntary Groups Sutherland

Contents of the Financial Statements for the Year Ended 31 March 2026

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Voluntary Groups Sutherland

Report of the Trustees for the Year Ended 31 March 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company has been formed to promote the benefit of the public within Sutherland by -

- (a) Advancing citizenship and community development, including rural and urban regeneration and the promotion of civic responsibility, volunteering, the voluntary sector and the effectiveness and efficiency of charities
- (b) Advancement of Education
- (c) Prevention and Relief of Poverty
- (d) any other purpose that may reasonably be regarded as analogous to any of the preceding purposes (eg relief of unemployment)

In pursuance of the objects listed in above, the company shall have the following powers:-

To deliver the following main areas of activity:-

1. Volunteering development
2. Social Enterprise development
3. Consulting, supporting, developing and representing the third sector.
4. To take and organise action for the furtherance and improvement of education and skills, transport, health, employment, arts and crafts, heritage, environment, information, social welfare and consumer protection or other issues which are relevant to the quality of life within Sutherland
5. Collaborating and working in partnership with public sector and private sector partners to improve the planning and delivery of public services by making them more responsive to the needs and aspirations of local communities
6. Providing education, training and re-training opportunities and work experience
7. Providing financial or technical assistance or advice to new businesses or existing businesses where it would lead to training and employment opportunities

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Our new operation of being based in Lairg and Golspie 2 days each week and outreach days in the North and the West is working very well. Community Groups now have a choice for where to meet us.

We were successful with our application to the ADWF for core costs of £20,000. This has enabled us to employ a Development Officer and an Administrator in September to support the Chief Officer.

Over the year we assisted with 232 requests for support - advice on such topics as:- fundraising, constitutions, OSCR, Governance advice. And in particular we have had increased requests to help support alterations to governing documents and the changes to charity law.

Independent Financial Examinations of accounts for small unincorporated charities for OSCR compliance continues to be a well-used service. We assisted 55 groups in our area and find there is an increasing demand for this service.

We continue to act as co-ordinator for The Gordonbush Project which runs a local Apprenticeship Scheme. The Project has secured funding to extend the scheme until 2028. The scheme is currently supporting 9 businesses and their apprentices. Since it started in 2015 the Scheme has supported 46 apprenticeships. Towards the end of the year we were asked to take on co-ordination of the Kyle of Sutherland Apprenticeship Scheme and this started at the end of March.

Our main source of funding comes from the Scottish Government via the Highland Third Sector Interface and focus of activity is linked to outcomes encouraging and supporting:- Active Citizenship, Quality within the Third Sector and Community Empowerment and Co-production.

We were grateful to receive a third round of funding, this time for £20,000 from the Anne Duchess of Westminster Fund to provide a Microgrant Fund for Sutherland. We worked with Highland Council Youth Development Officers and TYKES (Young Carers) to recruit young people from across the county to sit on the Assessment Panel. We had two panel meetings and successfully allocated all funds.

We wish to thank the Scottish Government via the Highland Third Sector Interface, Anne Duchess of Westminster Fund, and SSE Gordonbush for continued financial assistance which has enabled VGS to support third sector activity and the community in Sutherland.

FINANCIAL REVIEW

Reserves policy

The company derives its income mainly from grants towards the running costs of its activities, augmented by office services and donations.

The Directors have established a policy whereby the unrestricted funds held should be at least 9 months of general expenditure, including contingency for windup and staff redundancy costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Voluntary Groups Sutherland

Report of the Trustees for the Year Ended 31 March 2026

STRUCTURE, GOVERNANCE AND MANAGEMENT

The governing documents of the charity are the Memorandum and Articles of the Association of the company, which was incorporated on 9th November 1994 as a company limited by guarantee of £1 per member, and which has no share capital. Permission has been obtained from the Registrar of Companies to omit the word "limited" from the company's name.

The names of the persons who served as directors during the year and up to the date of this report are listed above. The Articles of Association require that there should be a maximum of fifteen and a minimum of five directors, and they are elected from the membership at the annual general meeting of the company. One third of the directors fall due to retire at the AGM, and, being eligible, may offer themselves for re-election.

The charity is administered by the board of directors who meet together regularly. Day to day running of the company is carried out by paid staff. Directors are not remunerated for their work.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC154183 (Scotland)

Registered Charity number

SC001528

Registered office

c/o Lairg Community Centre
Main Street
Lairg
Sutherland
IV27 4DB

Trustees

Charlotte Gibson Vice Chair
Deirdre Mackay
Linda Munro (resigned 29.10.25)
Frances Gunn
Ellen Lindsay Chair
Marianne Hutchison
Joan MacKay
Christine MacKay Treasurer

Company Secretary

Christine Jean Ross

Independent Examiner

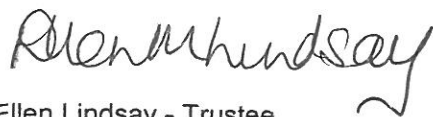
Marcus D. MacIver
Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Voluntary Groups Sutherland

Report of the Trustees
for the Year Ended 31 March 2026

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 2 July 2026 and signed on its behalf by:

A handwritten signature in black ink that reads "Ellen Lindsay". The signature is written in a cursive style with a large, stylized 'E' and a long, sweeping tail on the 'y'.

Ellen Lindsay - Trustee

Independent Examiner's Report to the Trustees of
Voluntary Groups Sutherland

I report on the accounts for the year ended 31 March 2026 set out on pages six to fourteen.

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 charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In 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 to 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.



Marcus D. MacIver
The Institute of Chartered Accountants of Scotland

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

2 July 2026

Voluntary Groups Sutherland

Statement of Financial Activities
for the Year Ended 31 March 2026

	Notes	Unrestricted fund £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		5,219	2,250	7,469	9,267
Charitable activities	3				
General		70,077	28,143	98,220	72,360
Investment income	2	17,452	-	17,452	3,332
Other income		-	-	-	156,400
Total		<u>92,748</u>	<u>30,393</u>	<u>123,141</u>	<u>241,359</u>
EXPENDITURE ON					
Charitable activities					
General		<u>56,286</u>	<u>30,393</u>	<u>86,679</u>	<u>72,465</u>
NET INCOME		36,462	-	36,462	168,894
RECONCILIATION OF FUNDS					
Total funds brought forward		405,891	-	405,891	236,997
TOTAL FUNDS CARRIED FORWARD		<u><u>442,353</u></u>	<u><u>-</u></u>	<u><u>442,353</u></u>	<u><u>405,891</u></u>

The notes form part of these financial statements

Voluntary Groups Sutherland

Balance Sheet

31 March 2026

	Notes	Unrestricted fund £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
FIXED ASSETS					
Tangible assets	9	2,172	-	2,172	2,795
CURRENT ASSETS					
Cash at bank and in hand		440,930	38,053	478,983	433,166
CREDITORS					
Amounts falling due within one year	10	(749)	-	(749)	(749)
NET CURRENT ASSETS		<u>440,181</u>	<u>38,053</u>	<u>478,234</u>	<u>432,417</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		442,353	38,053	480,406	435,212
ACCRUALS AND DEFERRED INCOME	11	-	(38,053)	(38,053)	(29,321)
NET ASSETS		<u>442,353</u>	<u>-</u>	<u>442,353</u>	<u>405,891</u>
FUNDS	12				
Unrestricted funds				442,353	405,891
TOTAL FUNDS				<u>442,353</u>	<u>405,891</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Voluntary Groups Sutherland

Balance Sheet - continued
31 March 2026

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

The financial statements were approved by the Board of Trustees and authorised for issue on 2 July 2026 and were signed on its behalf by:

A handwritten signature in black ink that reads "Charlotte Gibson". The script is cursive and fluid.

Charlotte Gibson - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment and fittings	- 20% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

2. INVESTMENT INCOME

	31.3.26	31.3.25
	£	£
Rents received	-	1,029
Deposit account interest	17,452	2,303
	<u>17,452</u>	<u>3,332</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.26	31.3.25
	General	£	£
Grants		98,220	72,360

Grants received, included in the above, are as follows:

	31.3.26	31.3.25
	£	£
Scottish Government	59,030	60,141
Gordonbush Windfarm - Apprentice Scheme	4,000	6,060
Kilbraur Windfarm	3,000	-
SSE - Work Placement	-	660
HIE	2,267	1,386
Highland Third Sector Interface	-	1,254
Highland Council	5,780	-
Anne Duchess of Westminster Fund	24,143	2,859
	<u>98,220</u>	<u>72,360</u>

4. SUPPORT COSTS

	Governance costs
	£
General	1,608

5. NET INCOME/(EXPENDITURE)

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

	31.3.26	31.3.25
	£	£
Depreciation - owned assets	623	806
Surplus on disposal of fixed assets	-	(156,400)

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.26	31.3.25
Voluntary Groups Sutherland	3	1
	<u>3</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,891	1,376	9,267
Charitable activities			
General	60,141	12,219	72,360
Investment income	3,332	-	3,332
Other income	156,400	-	156,400
Total	<u>227,764</u>	<u>13,595</u>	<u>241,359</u>
EXPENDITURE ON			
Charitable activities			
General	58,870	13,595	72,465
NET INCOME	168,894	-	168,894
Transfers between funds	48,460	(48,460)	-
Net movement in funds	217,354	(48,460)	168,894
RECONCILIATION OF FUNDS			
Total funds brought forward	188,537	48,460	236,997
TOTAL FUNDS CARRIED FORWARD	<u>405,891</u>	<u>-</u>	<u>405,891</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

9. TANGIBLE FIXED ASSETS

	Office equipment and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2025 and 31 March 2026	16,066	16,434	32,500
DEPRECIATION			
At 1 April 2025	14,589	15,116	29,705
Charge for year	304	319	623
At 31 March 2026	14,893	15,435	30,328
NET BOOK VALUE			
At 31 March 2026	1,173	999	2,172
At 31 March 2025	1,477	1,318	2,795

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Accrued expenses	749	749

11. ACCRUALS AND DEFERRED INCOME

	31.3.26	31.3.25
	£	£
Accruals and deferred income	38,053	29,321

12. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	405,891	36,462	442,353
TOTAL FUNDS	405,891	36,462	442,353

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	92,748	(56,286)	36,462
Restricted funds			
Restricted	30,393	(30,393)	-
TOTAL FUNDS	<u>123,141</u>	<u>(86,679)</u>	<u>36,462</u>

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	188,537	168,894	48,460	405,891
Restricted funds				
Property fund	48,460	-	(48,460)	-
TOTAL FUNDS	<u>236,997</u>	<u>168,894</u>	<u>-</u>	<u>405,891</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	227,764	(58,870)	168,894
Restricted funds			
Restricted	13,595	(13,595)	-
TOTAL FUNDS	<u>241,359</u>	<u>(72,465)</u>	<u>168,894</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.26 £
Unrestricted funds				
General fund	188,537	205,356	48,460	442,353
Restricted funds				
Property fund	48,460	-	(48,460)	-
TOTAL FUNDS	<u>236,997</u>	<u>205,356</u>	<u>-</u>	<u>442,353</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	320,512	(115,156)	205,356
Restricted funds			
Restricted	43,988	(43,988)	-
TOTAL FUNDS	<u>364,500</u>	<u>(159,144)</u>	<u>205,356</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

Voluntary Groups Sutherland

Detailed Statement of Financial Activities
for the Year Ended 31 March 2026

	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	15	2,250	2,265	1,473
Subscriptions	950	-	950	920
Agency work	4,254	-	4,254	6,874
	5,219	2,250	7,469	9,267
Investment income				
Rents received	-	-	-	1,029
Deposit account interest	17,452	-	17,452	2,303
	17,452	-	17,452	3,332
Charitable activities				
Grants	70,077	28,143	98,220	72,360
Other income				
Gain on sale of heritage assets	-	-	-	156,400
	-	-	-	156,400
Total incoming resources	92,748	30,393	123,141	241,359
EXPENDITURE				
Charitable activities				
Staff salaries, pension contributions and social security	40,093	14,493	54,586	42,630
Insurance	1,199	-	1,199	473
Light and heat	-	-	-	1,595
Postage and telephone	885	400	1,285	1,427
Printing and stationery	871	28	899	88
Advertising	118	-	118	101
Sundries	455	10	465	1,058
Meetings and conferences	5,665	-	5,665	2,907
Travel	814	-	814	755
Repairs and renewals	-	-	-	128
Recruitment costs	309	-	309	-
Friends of Sutherland Veterans	-	2,212	2,212	1,376
Computer costs	3,133	-	3,133	1,978
Cleaning	-	-	-	12
Carried forward	53,542	17,143	70,685	54,528

This page does not form part of the statutory financial statements

Voluntary Groups Sutherland

Detailed Statement of Financial Activities
for the Year Ended 31 March 2026

	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
Charitable activities				
Brought forward	53,542	17,143	70,685	54,528
ADWF	-	13,250	13,250	2,859
Relocation costs	-	-	-	713
Training costs	513	-	513	3,300
Depreciation of office equipment and fittings	304	-	304	425
Depreciation of computer equipment	319	-	319	380
	54,678	30,393	85,071	62,205
Support costs				
Governance costs				
Accountancy	1,608	-	1,608	1,665
Professional fees	-	-	-	8,595
	1,608	-	1,608	10,260
Total resources expended	56,286	30,393	86,679	72,465
Net income	36,462	-	36,462	168,894

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Voluntary Groups Sutherland

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Voluntary Groups Sutherland

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