

Grangemouth Carers Limited
Company Limited by Guarantee
Financial Statements
For the year ended
31st July 2025

Grangemouth Carers Ltd
(A company limited by guarantee)

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Grangemouth Carers Ltd
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Report to the trustees (incorporating the director's report)
For the year ended 31st July 2025

The trustees, who are also the directors for the purposes of company law, present their annual report, which incorporates the Strategic Report, and the audited Financial Statements for the year ended 31st July 2025. In preparing this report the Directors have complied with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the applicable accounting standards.

Reference and administrative details

Registered charity name Grangemouth Carers Limited

Charity registration number SC001790

Company registration number SC131185

Principal office & registered office 11 & 12 Willow House
Newhouse Business Park
Newhouse Road
Grangemouth
FK3 8LL

Bankers Bank of Scotland
24 La Porte Precinct
Grangemouth
FK3 8AS

Auditors Dickson Middleton
Chartered Accountants and Statutory Auditors
20 Barnton Street
Stirling
FK8 1NE

Directors

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the directors. The directors who served from 1st August 2024 are as follows:

C C Peattie	
J O'Donnell	
M Pollock	
M Began	Resigned 10 February 2025
G Macrae	Died 17 September 2024
M Brown	Resigned 30 March 2026

Company secretary Catherine C Peattie

Senior management team

C Williamson	Company Manager
A Johnston	Deputy Manager

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Report to the trustees (incorporating the director's report)
For the year ended 31st July 2025
(continued)

Structure, governance and management

Grangemouth Carers Ltd was established in 1991 in response to the Governmental White Paper "Caring for People", by concerned professionals as a self help response to locally identified needs. The organisation is governed by its Memorandum and Articles of Association. The main contacts within the Board of Directors and Management Team positions are detailed above.

The Company Manager and the Deputy Manager are responsible for the operations of the company and are ultimately accountable to the Board of Directors.

The Board of Directors is an elected body that serve on a voluntary basis and have professional backgrounds in Health & Social Care, Business, Education, Politics and the wider community.

The management team carry out six monthly risk assessments to identify any risk to service delivery and resources and to comply with Health and Safety Legislations and Care Inspectorate Regulations.

Objectives and activities

Grangemouth Carers Ltd has clearly defined aims and objectives to meet identified needs in the community:

- To relieve the needs of people suffering from mental or physical disability, illness or impairment which may include age related difficulties.
- To promote and/or provide training in skills associated with the care of people suffering from mental health issues or physical disability, illness or impairment.
- To promote, establish, operate and/or support other schemes and projects of a charitable nature.

The Board acknowledge the company's contribution, in the long term, to the local community and economy, by providing local employment and training, allowing the provision of high quality, person centred support to people in their own homes.

Achievements and performance

The Manager and Deputy Manager are registered by the Scottish Social Service Council, in acceptance with the Regulation of Care (Scotland) Act 2001.

One member of staff commenced SVQ 4 Health and Social Care (Adults) in September 2024, one member of staff commenced SVQ 3 Health and Social Care (Adults) in February 2025 and 3 members of staff commenced SVQ 2 Health and Social Care (Adults) (one in September 2024 and 2 in February 2025). This on-going training is undertaken by Forth Valley College with the Registration process of the Scottish Social Service Council in mind and meeting nationally required criteria and goals is the on-going aim of the company.

Quality Performance Indicators

The annual inspection by the Care Inspectorate was carried out in September 2025 and based on the findings of the inspection the service has decreased to a grade of 4 on a grading system 1 - 6 (1 being weak, 6 being excellent).

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Report to the trustees (incorporating the director's report)
For the year ended 31st July 2025
(continued)

Achievements and performance (continued)

Each service is graded under the following themes:

Quality of Care and Support
Quality of Staffing
Quality of Management & Leadership
Quality of Information

Quality Assurance checks are continually undertaken, which include telephone appraisals, service user/social work questionnaires, spot checks, comment cards and home visits by the Company Manager. Collation of feed-back is positive and the Company continually strives to meet the needs of service users.

Staff Recruitment

Following The Protection of Vulnerable Groups (Scotland) Act 2007, a PVG Scheme Enhanced Disclosure is carried out for all applicants and retrospective PVG Scheme Enhanced Disclosures have been upgraded for all staff.

Financial review

It is the policy of Grangemouth Carers Ltd to maintain unrestricted funds, which are the free reserves of the charity, at a level that equates to approximately three months unrestricted expenditure. At the year end the charity held unrestricted general reserves of £81,929 (2024: £108,466), which equates to 1.7 months (2024: 2.1 months) of unrestricted expenditure. The Trustees are actively seeking to increase these reserves.

Grangemouth Carers Ltd will competitively tender to Falkirk Council and envisage a steady utilisation of the service from Council Authority teams.

Plans for future periods

Ongoing future developments are undertaken, in conjunction with the Care Inspectorate, securing future funding for training and to develop and upgrade the business. Recruitment of front-line staff for the provision of support to our service users is a priority for management as the workload increases.

The Company has remained on the Framework for the Provision of Care at Home & Housing Support Services with Falkirk Council's Contract and Commissioning Team.

In light of recent and continued trading losses the Charity must increase income and reduce costs to be able to operate a modest surplus going forward.

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Report to the trustees (incorporating the director's report)
For the year ended 31st July 2025
(continued)

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, 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).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006. 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

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

The trustees' annual report was approved on 17 April 2026 and signed on behalf of the board of trustees by:

Cathy Peattie
Cathy Peattie (Apr 27, 2026 12:59:39 GMT+1)

C C Peattie
Trustee
17 April 2026

Grangemouth Carers Limited
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**Independent Auditors Report to the Trustees and Members of Grangemouth Carers Ltd for
the year ended 31st July 2025**

Opinion

We have audited the financial statements of Grangemouth Carers Limited (the 'charitable company') for the year ended 31st July 2025 which comprise the Statement of Financial Activities (including income and expenditure account), 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 applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st July 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

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's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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.

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 financial statements are 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained in the annual report. 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 this gives rise to a material misstatement in the financial statement themselves. 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.

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**Independent Auditors Report to the Trustees and Members of Grangemouth Carers Ltd for
the year ended 31st July 2025
(continued)**

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company 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 in relation to which the Companies Act 2006 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

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**Independent Auditors Report to the Trustees and Members of Grangemouth Carers Ltd for
the year ended 31st July 2025
(continued)**

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

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.

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud.
- The audit engagement team identified the risk of management override of controls as the area where the financial statements were susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to any significant unusual transactions and challenging judgements and estimates.
- Reviewing minutes of meetings held by management and those charged with governance to identify any matters including actual or attempted fraud, litigation and noncompliance with laws and regulations.
- Inspecting expenditure incurred in the year while making sure this has been appropriately categorised in the financial statements. This included agreeing a sample from the nominal ledger to purchase invoice while also reviewing post year end transactions and invoices to confirm the completeness of the expenditure was disclosed.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities, occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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**Independent Auditors Report to the Trustees and Members of Grangemouth Carers Ltd for
the year ended 31st July 2025
(continued)**

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, 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. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's 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 the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Robert Taylor (Senior Statutory Auditor)

**For and on behalf of Dickson Middleton, Chartered Accountants and Statutory Auditors,
20 Barnton Street, Stirling, FK8 1NE.**

Dickson Middleton is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

17 April 2026

Grangemouth Carers Limited
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Statement of Financial Activities (including income and expenditure account)
For the year ended 31st July 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations, legacies and grants	5	3,354	3,354	1,262
Charitable activities	6	552,811	552,811	610,116
Other income	7	601	601	360
Total income		<u>556,766</u>	<u>556,766</u>	<u>611,738</u>
Expenditure				
Expenditure on charitable activities	8,9	(583,782)	(583,782)	(615,279)
Total expenditure		<u>583,782</u>	<u>583,782</u>	<u>615,279</u>
Net income before transfers		<u>(27,016)</u>	<u>(27,016)</u>	<u>(3,541)</u>
Transfers between funds		-	-	-
Reconciliation of funds				
Total funds brought forward		109,171	109,171	112,712
Total funds carried forward		<u>82,155</u>	<u>82,155</u>	<u>109,171</u>

The notes on pages 12 to 18 form part of these financial statements.

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Statement of Financial Position as at 31st July 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	15		225	704
Current assets				
Debtors	16	30,494		31,062
Cash at bank and in hand		86,509		108,778
		<u>117,003</u>		<u>139,840</u>
Creditors: amounts falling due within one year	17	<u>35,073</u>		<u>31,373</u>
Net current assets			<u>81,930</u>	<u>108,467</u>
Total assets less current liabilities			<u>82,155</u>	<u>109,171</u>
Net assets			<u>82,155</u>	<u>109,171</u>
Funds of the charity				
Unrestricted funds			82,155	109,171
Total charity funds	19		<u>82,155</u>	<u>109,171</u>

Approved by the board of directors on 17 April 2026 and signed on their behalf by:

Cathy Peattie

Cathy Peattie (Apr 27, 2026 12:59:39 GMT+1)

C C Peattie
Trustee

Company Registration Number: SC131185

The notes on pages 12 to 18 form part of these financial statements.

Grangemouth Carers Limited
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Statement of Cash Flows for the year ended 31st July 2025

	2025	2024
	£	£
Reconciliation of net movement in funds to net cash inflow from operating activities		
Net movement in funds	(27,016)	(3,541)
Depreciation	479	479
Movement in debtors	568	39,901
Movement in creditors	3,700	5,946
Net cash generated in operating activities	(22,269)	42,785
Cash flows from investing activities		
Purchase of fixed assets	-	-
Cash used by investing activities	-	-
 Increase in cash and cash equivalents in the year	 (22,269)	 42,785
Cash and cash equivalents at 1st August 2024	108,778	65,993
Cash and cash equivalents at 31st July 2025	86,509	108,778

Grangemouth Carers Limited
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Notes to the Financial Statements
Year ended 31st July 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 11 & 12 Willow House, Newhouse Business Park, Newhouse Road, Grangemouth, FK3 8LL.

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

These accounts are prepared on a Going Concern basis. The directors have reviewed the position of the Company and have a reasonable expectation that the company has adequate resources to continue for the foreseeable future. This specifically considers the loss in the period and similar losses post year end. The board and management team have reviewed costs and repriced services in an attempt to breakeven. The operation of the Charity in the current structure is dependent on successful tendering for service work at increased rates.

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. There are no material uncertainties concerning the judgements that management has made in the process of applying the entity's accounting policies that have a significant effect on the amounts recognised in the financial statements. Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There are no material uncertainties concerning the accounting estimates and assumptions made that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

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.

Grangemouth Carers Limited
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Notes to the Financial Statements (continued)
Year ended 31st July 2025

3. Accounting policies (continued)

Incoming resources

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

The value of services provided by volunteers has not been included.

- Investment income is included when receivable.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs incurred for fundraising purposes.

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 and those costs of an indirect nature to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

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:

Fixtures and fittings	-	20% straight line
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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.

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Notes to the Financial Statements (continued)
Year ended 31st July 2025

3. Accounting policies (continued)

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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

Grangemouth Carers Limited is a company limited by guarantee and accordingly does not have 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				
Donations and membership fees	3,354	3,354	1,262	1,262
	<u>3,354</u>	<u>3,354</u>	<u>1,262</u>	<u>1,262</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Work done	552,811	552,811	610,116	610,116
	<u>552,811</u>	<u>552,811</u>	<u>610,116</u>	<u>610,116</u>

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Notes to the Financial Statements (continued)
Year ended 31st July 2025

7. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fundraising income	601	601	55	55
Misc income	-	-	305	305
	<u>601</u>	<u>601</u>	<u>360</u>	<u>360</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Caring	365,492	365,492	412,017	412,017
Support and Governance costs	218,290	218,290	203,262	203,262
	<u>583,782</u>	<u>583,782</u>	<u>615,279</u>	<u>615,279</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total funds 2024 £
Caring	363,778	205,771	569,549	604,322
Governance costs	-	14,233	14,233	10,957
	<u>363,778</u>	<u>220,004</u>	<u>583,782</u>	<u>615,279</u>

10. Analysis of support costs

	Caring £	Total 2025 £	Total 2024 £
Staff costs	148,982	148,982	143,490
Premises	14,714	14,714	11,170
Staff & volunteer expenses	15,340	15,340	17,703
Office costs	11,609	11,609	9,642
Sundry	14,269	14,269	9,380
Bank charges	378	378	441
Depreciation	479	479	479
	<u>205,771</u>	<u>205,771</u>	<u>192,305</u>

11. Net income/(expenditure)

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

	2025 £	2024 £
Depreciation of tangible fixed assets	479	479

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Notes to the Financial Statements (continued)
Year ended 31st July 2025

12. Auditors Remuneration

	2025	2024
	£	£
Fees payable to Auditors Remuneration:		
Audit Fee of the financial statements	6,000	5,400
	<u> </u>	<u> </u>

13. Staff costs

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

	2025	2024
	£	£
Wages and salaries	474,598	512,648
Social security costs	32,322	35,125
Employer contributions to pension plans	6,910	8,077
	<u>513,830</u>	<u>555,850</u>

The average head count of employees during the year was 27 (2024: 32). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of carers	19	23
Number of management & administrative staff (incl 4 Trustees, 2024: 5)	8	9
	<u>27</u>	<u>32</u>

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

Key Management Personnel

The aggregate employment benefits of key management amounted to £140,605 (2024: £145,744).

14. Trustee remuneration and expenses

During the year, an honorarium payment of £3,000 (2024: £Nil) was paid to Catherine Peattie. Expenses amounting to £41 (2024: £159) were refunded to one trustee during the year.

Grangemouth Carers Limited
(a company limited by guarantee)

Notes to the Financial Statements (continued)
Year ended 31st July 2025

15. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 August 2024	13,609	13,609
Additions	-	-
At 31 July 2025	<u>13,609</u>	<u>13,609</u>
Depreciation		
At 1 August 2024	12,905	12,905
Charge for the year	479	479
At 31 July 2025	<u>13,384</u>	<u>13,384</u>
Carrying amount		
At 31 July 2025	<u>225</u>	<u>225</u>
At 31 July 2024	<u>704</u>	<u>704</u>

16. Debtors

	2025 £	2024 £
Trade debtors	30,494	31,062
Other debtors	-	-
	<u>30,494</u>	<u>31,062</u>

17. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	2,315	880
Accruals and deferred income	21,655	22,545
Social security and other taxes	9,423	7,126
Other creditors	1,680	822
	<u>35,073</u>	<u>31,373</u>

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,911 (2024: £8,077).

Grangemouth Carers Limited
(a company limited by guarantee)

Notes to the Financial Statements (continued)
Year ended 31st July 2025

19. Analysis of charitable funds

Unrestricted funds

	At 1 August 2024 £	Income £	Expenditure £	Transfers £	At 31 July 2025 £
General funds	108,466	556,766	(583,303)	-	81,929
Fixed assets	705	-	(479)	-	226
	<u>109,171</u>	<u>556,766</u>	<u>(583,782)</u>	<u>-</u>	<u>82,155</u>

	At 1 August 2023 £	Income £	Expenditure £	Transfers £	At 31 July 2024 £
General funds	111,528	611,738	(614,800)	-	108,466
Fixed assets	1,184	-	(479)	-	705
	<u>112,712</u>	<u>611,738</u>	<u>(615,279)</u>	<u>-</u>	<u>109,171</u>

20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Tangible fixed assets	225	225
Current assets	117,003	117,003
Creditors less than 1 year	(35,073)	(35,073)
Net assets	<u>82,155</u>	<u>82,155</u>

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	704	704
Current assets	139,840	139,840
Creditors less than 1 year	(31,373)	(31,373)
Net assets	<u>109,171</u>	<u>109,171</u>

21. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Not later than 1 year	7,834	2,123
Later than 1 year and not later than 5 years	15,918	2,654
	<u>23,752</u>	<u>4,777</u>

22. Related parties

There were no related party transactions during the period.


Grangemouth Accounts 2025 for signing


Final Audit Report


2026-04-27


Created:	2026-04-23
By:	Robert Taylor (robert.taylor@dicksonmiddleton.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAA43c9vpU2HNGNGhNW6xzxXd4DAGxxLZSV


"Grangemouth Accounts 2025 for signing" History

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