

**Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 March 2025
for
Community Support and Information
Ross-shire SCIO**

**The Long Partnership
1st Floor
Robertson House
Shore Street
Inverness
Highland
IV1 1NF**

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For The Year Ended 31 March 2025**

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Community Support and Information Ross-shire SCIO

Report of the Trustees For The Year Ended 31 March 2025

The Trustees present their annual report and financial statements of the SCIO for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the SCIO's trust deed, the SCIOs and Trustee Investment (Scotland) Act 2005, the SCIOs Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and Accounting and Reporting by SCIOs: Statement of Recommended Practice applicable to SCIOs 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

Principal Activity

The principal activity of the SCIO is to promote the advancement of health and wellbeing, the advancement of citizenship and community development, the promotion of equality and diversity, the advancement of environmental protection or improvement and the relief of those in need.

Community Support and Information Ross-shire has successfully run two community transport schemes covering the Black Isle, Mid Ross and East Ross, we took the decision after a funding stream from East Ross came to an end, to amalgamate the two to become one, and renaming Ross-shire Community Transport.

FINANCIAL REVIEW

Financial review

The board members monitor and review the financial performance at all meetings (not less than 4 per annum). The annual accounts are approved by the members at the Annual General Meeting. It is noted that the pension provider (The Pensions Trust) has frozen its scheme to new members as well as incremental increases to the (1) existing staff beneficiary. there remains a deficit in the scheme that requires RVA to continue to pay into it - currently circa £3,624 per annum ingoing until 31 March 2027. The board recognises this commitment and seeks to maintain and build reserves to take account of this debt as far as possible.

Reserves policy

The board recognises that grant monies will be used in their entirety in the furtherance of the charitable objects and that any surpluses generated will be retained against operational requirements only. The trustees have adopted a reserves policy that seeks to establish and maintain a reserve fund equivalent to 6 months trading activity (approximately £60,000).

The actual reserves at 31 March 2025 were £31,993 (2024 - £46,926)

Funds held as Custodian Trustees

Such assets as are held by the SCIO (equipment and leases) are held solely as assets that allow the SCIO to conduct its business and fulfil its charitable objects.

FUTURE PLANS

Community Support and Information, Ross-shire has amalgamated the Community Transport schemes to be one, known as Ross-shire Community Transport, but continuing to serve the same area of Mid and East Ross. We are working with communities in the area looking at demand response community bus options which will fill gaps left by the cancellation of scheduled bus routes in the areas.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The SCIO, which is registered in Scotland (Charity number SC00658) is controlled by its governing document, and constitutes a Scottish Charitable Incorporated Organisation (SCIO).

The SCIO's status was changed from an incorporated charity to a SCIO with effect from 13 May 2020.

Recruitment and appointment of new trustees

The process for appointing trustees is by application and member vote, normally at the AGM. Out with that process is by applications consideration by the Board, with the voting process by members at the next AGM.

**Community Support and Information
Ross-shire SCIO**

**Report of the Trustees
For The Year Ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Community Support and Information, Ross-shire is a single tier SCIO: the SCIO trustees (board), who are also the organisation's only members, are responsible for the running of the SCIO.

Induction and training of new trustees

All new trustees are given training and back-up on appointment to the board.

Related parties

Community Support and Information, Ross-shire maintains a list of members.

REFERENCE AND ADMINISTRATIVE DETAILS

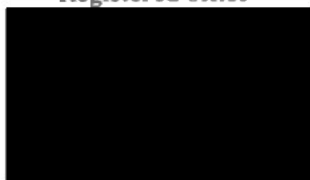
Registered Company number

CS004610 (Scotland)

Registered Charity number

SC006582

Registered office



Trustees



Company Secretary

Independent Examiner

The Long Partnership
1st Floor
Robertson House
Shore Street
Inverness
Highland
IV1 1NF

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom 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)).

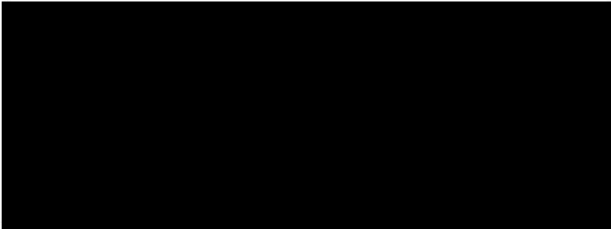
The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity or that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;

- state whether applicable 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 charity will continue in business.

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

Approved by order of the board of trustees on25/11/2025..... and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
Community Support and Information
Ross-shire SCIO**

I report on the accounts for the year ended 31 March 2025 set out on the following pages.

Respective responsibilities of trustees and examiner

The SCIO'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 SCIO'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 SCIO Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the SCIO 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.

Date: 28/11/25

**Community Support and Information
Ross-shire SCIO**

**Statement of Financial Activities
For The Year Ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		3,785	5,955	9,740	7,529
Other trading activities	2	<u>(110)</u>	<u>63,373</u>	<u>63,263</u>	<u>120,963</u>
Total		<u>3,675</u>	<u>69,328</u>	<u>73,003</u>	<u>128,492</u>
EXPENDITURE ON					
Raising funds		-	2,962	2,962	2,222
Charitable activities					
Charitable activities		7,619	73,768	81,387	109,418
Highland Car Scheme		-	4,584	4,584	9,485
Ferintosh bus		<u>-</u>	<u>(997)</u>	<u>(997)</u>	<u>-</u>
Total		<u>7,619</u>	<u>80,317</u>	<u>87,936</u>	<u>121,125</u>
NET INCOME/(EXPENDITURE)		(3,944)	(10,989)	(14,933)	7,367
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>3,023</u>	<u>43,903</u>	<u>46,926</u>	<u>39,559</u>
TOTAL FUNDS CARRIED FORWARD		<u>(921)</u>	<u>32,914</u>	<u>31,993</u>	<u>46,926</u>

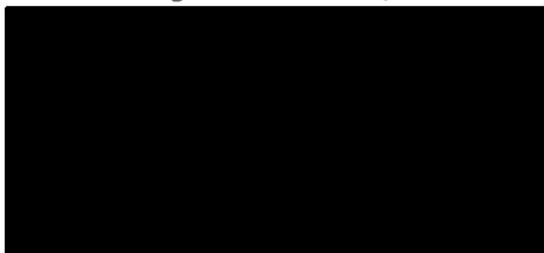
The notes form part of these financial statements

**Community Support and Information
Ross-shire SCIO**

**Balance Sheet
31 March 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
CURRENT ASSETS					
Cash at bank		-	32,915	32,915	46,926
CREDITORS					
Amounts falling due within one year		(922)	-	(922)	-
NET CURRENT ASSETS		<u>(922)</u>	<u>32,915</u>	<u>31,993</u>	<u>46,926</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(922)</u>	<u>32,915</u>	<u>31,993</u>	<u>46,926</u>
NET ASSETS		<u>(922)</u>	<u>32,915</u>	<u>31,993</u>	<u>46,926</u>
FUNDS	7				
Unrestricted funds				(922)	3,023
Restricted funds				<u>32,915</u>	<u>43,903</u>
TOTAL FUNDS				<u>31,993</u>	<u>46,926</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25/11/2025
and were signed on its behalf by:



**Notes to the Financial Statements
For The Year Ended 31 March 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

These accounts are prepared on an accruals basis under the historical cost convention and in accordance with the SCIOs and Trustee Investment (Scotland) Act 2005 and the SCIOs Accounts (Scotland) Regulations 2006 (as amended).

As required by the regulations, the accounts are prepared to comply with the Statement of Recommended Practice on Accounting and Reporting by SCIOs (FRS102) effective from 2015 (SORP 2015 FRS102) including requirements of the general purpose accounting standard FRS102.

The SCIO constitutes a public benefit entity as defined by FRS 102.

Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy.

For the purposes of FRS102, the SCIO is a public benefit entity and accounting policies are applied accordingly. However, the trustees do not consider that these accounts depend on any material estimates or judgements except where specifically noted. The SCIO has only basic financial instruments.

Income

All income is recognised in the Statement of Financial Activities once the SCIO 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 SCIO 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.

Fixtures and fittings - 20% on cost

Taxation

The SCIO 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 SCIO. 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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Community Support and Information
Ross-shire SCIO**

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2025**

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Office services	(111)	500
Community Car Scheme	36,141	35,013
National lottery	18,233	35,354
Robertson trust	9,000	9,000
Ferintosh bus	-	41,096
	<u>63,263</u>	<u>120,963</u>

3. NET INCOME/(EXPENDITURE)

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

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	-	4

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,529	3,000	7,529
Other trading activities	-	120,963	120,963
Total	<u>4,529</u>	<u>123,963</u>	<u>128,492</u>
EXPENDITURE ON			
Raising funds	-	2,222	2,222
Charitable activities			
Charitable activities	14,168	95,250	109,418
Highland Car Scheme	-	9,485	9,485
Total	<u>14,168</u>	<u>106,957</u>	<u>121,125</u>
NET INCOME/(EXPENDITURE)	(9,639)	17,006	7,367
RECONCILIATION OF FUNDS			
Total funds brought forward	12,662	26,897	39,559

**Community Support and Information
Ross-shire SCIO**

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2025**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>3,023</u>	<u>43,903</u>	<u>46,926</u>

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2024 and 31 March 2025	<u>1,420</u>
DEPRECIATION	
At 1 April 2024 and 31 March 2025	<u>1,420</u>
NET BOOK VALUE	
At 31 March 2025	<u>-</u>
At 31 March 2024	<u>-</u>

7. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	3,023	(3,945)	(922)
Restricted funds			
Restricted Fund	43,903	(10,988)	32,915
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>46,926</u>	<u>(14,933)</u>	<u>31,993</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,675	(7,620)	(3,945)
Restricted funds			
Restricted Fund	69,328	(80,316)	(10,988)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>73,003</u>	<u>(87,936)</u>	<u>(14,933)</u>

**Community Support and Information
Ross-shire SCIO**

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2025**

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	12,662	(9,639)	3,023
Restricted funds			
Restricted Fund	26,897	17,006	43,903
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>39,559</u>	<u>7,367</u>	<u>46,926</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,529	(14,168)	(9,639)
Restricted funds			
Restricted Fund	123,963	(106,957)	17,006
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>128,492</u>	<u>(121,125)</u>	<u>7,367</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	12,662	(13,584)	(922)
Restricted funds			
Restricted Fund	26,897	6,018	32,915
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>39,559</u>	<u>(7,566)</u>	<u>31,993</u>

**Community Support and Information
Ross-shire SCIO**

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2025**

7. MOVEMENT IN FUNDS - continued

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	8,204	(21,788)	(13,584)
Restricted funds			
Restricted Fund	193,291	(187,273)	6,018
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>201,495</u>	<u>(209,061)</u>	<u>(7,566)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

**Community Support and Information
Ross-shire SCIO**

**Detailed Statement of Financial Activities
For The Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,785	4,529
Grants	1,097	3,000
Room hire etc	<u>4,858</u>	<u>-</u>
	9,740	7,529
Other trading activities		
Office services	(111)	500
Community Car Scheme	36,141	35,013
National lottery	18,233	35,354
Robertson trust	9,000	9,000
Ferintosh bus	<u>-</u>	<u>41,096</u>
	<u>63,263</u>	<u>120,963</u>
Total incoming resources	73,003	128,492
EXPENDITURE		
Raising donations and legacies		
Cafe Food	2,962	2,222
Charitable activities		
Wages	55,469	77,361
Pensions	5,177	6,673
Rates and water	1,117	694
Insurance	2,465	2,382
Light and heat	6,520	6,601
Telephone	504	504
Postage and stationery	332	517
Advertising	-	131
Sundries	1,225	1,451
Rent	4,500	10,575
Volunteer drivers - car scheme	3,527	7,092
Cleaning	426	305
Subscriptions	-	61
Repairs and renewals	1,342	2,207
Donations	-	144
Fixtures and fittings	<u>-</u>	<u>4</u>
	82,604	116,702
Support costs		
Finance		
Bank charges	105	124

This page does not form part of the statutory financial statements

**Community Support and Information
Ross-shire SCIO**

**Detailed Statement of Financial Activities
For The Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
Finance		
Governance costs		
Accountancy and legal fees	<u>2,265</u>	<u>2,077</u>
Total resources expended	<u>87,936</u>	<u>121,125</u>
Net (expenditure)/income	<u><u>(14,933)</u></u>	<u><u>7,367</u></u>