

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025
FOR
COMPUTERS AND INTEGRATION SCIO**

Goldwells
Goldwells House
Grange Road
Peterhead
Aberdeenshire
AB42 1WN

COMPUTERS AND INTEGRATION SCIO

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COMPUTERS AND INTEGRATION SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31st March 2025. 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

Charitable purposes

The advancement of education including computer techniques, the advancement of citizenship or community development and the promotion of equality and diversity. The purpose is to reach out to all ages and abilities.

Significant activities

CAI has continued to deliver its services, concentrating on in-house training and learning. We continue to develop interactive learning material for service users.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

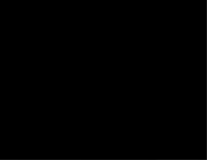
Registered Charity number

SC010617

Principal address



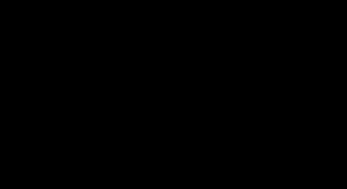
Trustees



Independent Examiner

Goldwells
Goldwells House
Grange Road
Peterhead
Aberdeenshire
AB42 1WN

Approved by order of the board of trustees on 22nd December 2025 and signed on its behalf by:



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
COMPUTERS AND INTEGRATION SCIO**

I report on the accounts for the year ended 31st March 2025 set out on pages three to eight.

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

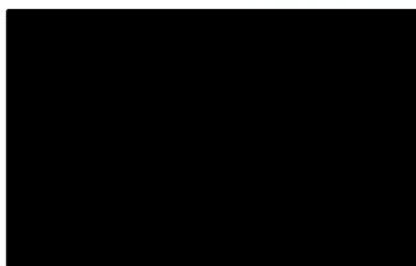
In connection with my examination, no matter has come to my attention :

(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.



The Association of Chartered Certified Accountants

Goldwells
Goldwells House
Grange Road
Peterhead
Aberdeenshire
AB42 1WN

22nd December 2025

COMPUTERS AND INTEGRATION SCIO

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		69,016	-	69,016	71,146
Charitable activities					
General fund		-	-	-	345
Investment income	2	274	-	274	304
Other income		6,720	-	6,720	8,240
Total		<u>76,010</u>	<u>-</u>	<u>76,010</u>	<u>80,035</u>
EXPENDITURE ON					
Raising funds		12	-	12	431
Charitable activities					
General fund		82,342	-	82,342	83,925
Total		<u>82,354</u>	<u>-</u>	<u>82,354</u>	<u>84,356</u>
NET INCOME/(EXPENDITURE)		(6,344)	-	(6,344)	(4,321)
RECONCILIATION OF FUNDS					
Total funds brought forward		29,595	-	29,595	33,916
TOTAL FUNDS CARRIED FORWARD		<u>23,251</u>	<u>-</u>	<u>23,251</u>	<u>29,595</u>

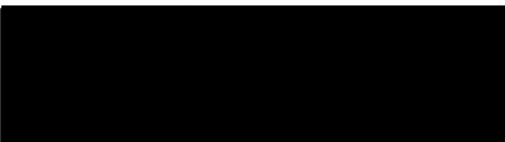
The notes form part of these financial statements

COMPUTERS AND INTEGRATION SCIO

BALANCE SHEET 31ST MARCH 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Debtors	5	4,685	-	4,685	5,514
Cash at bank and in hand		19,373	-	19,373	24,954
		<u>24,058</u>	<u>-</u>	<u>24,058</u>	<u>30,468</u>
CREDITORS					
Amounts falling due within one year	6	(807)	-	(807)	(873)
		<u>23,251</u>	<u>-</u>	<u>23,251</u>	<u>29,595</u>
NET CURRENT ASSETS					
		<u>23,251</u>	<u>-</u>	<u>23,251</u>	<u>29,595</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>23,251</u>	<u>-</u>	<u>23,251</u>	<u>29,595</u>
NET ASSETS					
		<u>23,251</u>	<u>-</u>	<u>23,251</u>	<u>29,595</u>
FUNDS	7				
Unrestricted funds				23,251	29,595
TOTAL FUNDS				<u>23,251</u>	<u>29,595</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22nd December 2025 and were signed on its behalf by:

COMPUTERS AND INTEGRATION SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. 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.

Taxation

The charity is exempt from 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.

Pension costs and other post-retirement benefits

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

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	274	304

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

COMPUTERS AND INTEGRATION SCIO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	71,146	-	71,146
Charitable activities			
General fund	345	-	345
Investment income	304	-	304
Other income	8,240	-	8,240
Total	<u>80,035</u>	<u>-</u>	<u>80,035</u>
EXPENDITURE ON			
Raising funds	431	-	431
Charitable activities			
General fund	83,925	-	83,925
Total	<u>84,356</u>	<u>-</u>	<u>84,356</u>
NET INCOME/(EXPENDITURE)	(4,321)	-	(4,321)
RECONCILIATION OF FUNDS			
Total funds brought forward	33,916	-	33,916
TOTAL FUNDS CARRIED FORWARD	<u>29,595</u>	<u>-</u>	<u>29,595</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	<u>4,685</u>	<u>5,514</u>

COMPUTERS AND INTEGRATION SCIO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	307	373
Other creditors	500	500
	<u>807</u>	<u>873</u>

7. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	29,595	(6,344)	23,251
	<u>29,595</u>	<u>(6,344)</u>	<u>23,251</u>
TOTAL FUNDS	<u>29,595</u>	<u>(6,344)</u>	<u>23,251</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	76,010	(82,354)	(6,344)
	<u>76,010</u>	<u>(82,354)</u>	<u>(6,344)</u>
TOTAL FUNDS	<u>76,010</u>	<u>(82,354)</u>	<u>(6,344)</u>

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	33,916	(4,321)	29,595
	<u>33,916</u>	<u>(4,321)</u>	<u>29,595</u>
TOTAL FUNDS	<u>33,916</u>	<u>(4,321)</u>	<u>29,595</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	80,035	(84,356)	(4,321)
	<u>80,035</u>	<u>(84,356)</u>	<u>(4,321)</u>
TOTAL FUNDS	<u>80,035</u>	<u>(84,356)</u>	<u>(4,321)</u>

COMPUTERS AND INTEGRATION SCIO

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2025

7. MOVEMENT IN FUNDS - continued

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	33,916	(10,665)	23,251
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>33,916</u>	<u>(10,665)</u>	<u>23,251</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	156,045	(166,710)	(10,665)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>156,045</u>	<u>(166,710)</u>	<u>(10,665)</u>

8. RELATED PARTY DISCLOSURES

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

COMPUTERS AND INTEGRATION SCIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Care management	68,111	71,105
Donations	795	31
Subscriptions	110	10
	<hr/>	<hr/>
	69,016	71,146
Investment income		
Deposit account interest	274	304
Charitable activities		
Grants	-	345
Other income		
Rental income	6,720	8,240
	<hr/>	<hr/>
Total incoming resources	76,010	80,035
EXPENDITURE		
Raising donations and legacies		
Cost of goods sold	12	431
Charitable activities		
Wages	50,466	47,883
Pensions	800	665
Rent & rates	17,528	17,311
Insurance	1,305	1,041
Light and heat	6,350	7,700
Telephone	1,736	1,212
Postage, stationery & advertising	709	871
Replacement kitchen	-	2,072
Sundries	1,669	2,078
Repairs & renewals	484	648
New sofa chairs	-	1,420
Travel costs	330	-
	<hr/>	<hr/>
	81,377	82,901
Support costs		
Finance		
Bank charges	216	275
Governance costs		
Accountancy and legal fees	749	749
	<hr/>	<hr/>
Total resources expended	82,354	84,356
Net expenditure	<hr/> <hr/> (6,344)	<hr/> <hr/> (4,321)

This page does not form part of the statutory financial statements