

Skye and Lochalsh Community Care Forum SCIO

Scotland · Charity number SC027909

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	1998-05-12
Register	View on the OSCR register

Contact

Address Skye & Lochalsh Community Care
Victoria Cottage
Hedgefield Road
Portree
Isle of Skye
IV51 9GF

Website www.skyeyoungcarers.co.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of health', 'the advancement of citizenship or community development', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: Weekly group after school sessions, training & resource information for young carers and professionals, training for trustees and staff, bereavement support, one to one support, advocacy support, respite trips, telephone, letter and email contact for service users and families, provision of food for families most in need.

Beneficiaries: 'Children or young people', 'Older People', 'People with disabilities or health problems'

Objectives: 4.1 to advance. the education of community care service users and/or unpaid carers in Skye and Lochalsh (called service users and carers in this constitution), and 4.2 to relieve. suffering and distress of community care service users and/or unpaid carers, and 4.3 to further. the health of community care service users and/or unpaid carers, and 4.4 to promote. the benefit for community care service users

Geography

- **Main operating location:** Highland
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£302,611	£220,920	-	4
2024-09-30	£288,795	£217,518	-	4
2023-09-30	£238,861	£205,176	-	6
2022-09-30	£166,342	£179,153	-	6
2021-09-30	£188,591	£203,146	-	6
2020-09-30	£201,199	£190,741	-	6

Skye and Lochalsh Community Care Forum SCIO

Scotland - Charity number SC027909

Accounts

REGISTERED CHARITY NUMBER: SC027909

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 30 September 2025

for

S&L Community Care Forum SCIO

Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

S&L Community Care Forum SCIO

Report of the Trustees
for the Year Ended 30 September 2025

The trustees present their report with the financial statements of the charity for the year ended 30 September 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).

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Report of the Trustees
for the Year Ended 30 September 2025

OBJECTIVES AND ACTIVITIES

The aims of the Forum are to advance the education, relieve suffering and distress, further the health and promote the benefit of community care service users and or unpaid carers in Skye and Lochalsh, through:

- The provision of information, advice, assistance and support;
- Enabling service users and carers to take part in planning, developing and monitoring community care service provision and provide representation as required;
- The promotion and/or the provision of training skills which will assist, preserve and protect the good health of the residents; and
- Where appropriate to establish and manage projects to meet identified gaps in community care provision.

This year, as in recent years, the Forum continued to support the Skye and Lochalsh Young Carers Project. In 2022 the Forum embarked on an additional project, namely the purchase of a plot of land in Portree. It is envisaged that this will be the site of a new building, a centre which will house the Young Carers Project going forward, while providing additional potential for other projects to be accommodated. Having been granted planning permission in September 2025 the project is now at Stage 4, expected to last a further year. We anticipate that by late 2026 we will have an approved building warrant, and will have appointed a building contractor. We expect shortly to receive confirmation from our funders that Stage 4 is fully funded.

Main Objectives for the year 2025-2026

- Throughout Skye and Lochalsh Young Carers continue to improve the quality of life of children and young adults from 5 to 18 years of age whose life is restricted because of the need to take responsibility for the care of someone who is ill, has a disability, is experiencing a mental illness or is affected by alcohol or substance abuse.
- To progress the new build project towards the creation of a bespoke centre to house the Young Carers service and potential other projects.

Strategies for achieving Objectives

Young Carers have Action Plans for their annual activities. Monthly budget monitoring avoids over or under spend. The new build project is governed by a subset of staff and the existing Forum Trustees.

Significant Activities

Young Carers Service

Due to the dedication and commitment of staff, the Young Carers service has continued to support service users throughout the year. With a strong, resourceful and creative staff team, we have ensured that service users have continued to benefit from our regular schedule of after school workshops and holiday respite trips. Numbers of service users have increased steadily from the post pandemic numbers and we now support over 60 young carers across the region. Staff and trustees continue to generate creative projects to tackle the ever challenging fundraising landscape, and the local community continues to be very generous. We continue to be successful in accessing national grant funds, including the Community Regeneration Fund, who this year have supported the design phase for the new build project. The Young Carers service team continues to deliver vital support in the following areas;

- Week day small group after-school sessions and opportunities for individual support as needed
- Activity sessions on a series of life skills topics
- Training and resource information for young carers and professionals
- Online and face to face training for Trustees and Staff
- Bereavement support for young carers
- One to one support
- Advocacy support
- Respite trips including days out and residential trips
- Telephone, letter and e-mail contact for service users and families if needed
- Provision of food for those families most in need

New Building Project

Following the grant of planning permission this year we will shortly be commencing stage 4. This includes:

- Additional land and drainage surveying
- Preparation of warrant drawings
- Preparation of warrant documents
- Appointment of contractors

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Report of the Trustees
for the Year Ended 30 September 2025

Contribution of Volunteers
Forum

All of the Management Committee are volunteers who represent the Forum at meetings such as community planning and consultation exercises. The involvement of service users and carers in the Forum's activities is entirely voluntary.

Young Carers

Eight adult volunteers currently support weekly support groups and respite outings for young carers.

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Report of the Trustees
for the Year Ended 30 September 2025

ACHIEVEMENTS AND PERFORMANCE

The Forum

The Forum remains willing to undertake projects with other groups if funding for a project or projects became available. There are currently active discussions underway with other groups, given our potential to accommodate complementary activities in the planned new building. Trustees and staff remain in contact with several health and social care bodies to promote networking and sharing of ideas, information and best practice.

Funding - The Forum will shortly receive confirmation that funding has been granted for stages 4 of the build project which is likely to begin in 2025/26 and complete in 2026/27.

Skye and Lochalsh Young Carers Project

Skye and Lochalsh Young Carers aims to improve the quality of life of children and young adults from 5 to 18 years whose life is restricted because of the need to take responsibility for the care of someone who is chronically ill, has a disability, is experiencing mental ill health or is affected by substance abuse.

62 young people aged 5 to 18 years participated in the Young Carers Project during the year.

Targeted Projected Outcomes

Core Funded

- Improved young carers social and support networks to combat isolation and improve access to information and skill development;
- Provide quarterly respite breaks and drop-in support to increase resilience and social skills of young carers;
- Provide 1-1, advocacy and bereavement support which ensures the voice of young carers is heard and empowered to influence decisions which affect their lives;
- Training requests for service providers will be responded to, to raise awareness of issues and increase worker skills;
- Provide training and resource information to increase young carers educational potential and home safety; and
- Increase the capacity of the service to meet young carers identified needs and reduce vulnerability of the service.

The Big Lottery - Grow Through What You Go Through Project October 2023 - September 2026

Project Outcomes -

- Young Carers will have increased coping skills
- Young Carers will be less socially isolated
- Young Carers will have improved relationships with others

Monitoring and evaluation

Monitoring systems are in place to record involvement in:

- Receiving additional support 1-1 and bereavement support;
- Receiving advocacy support;
- Receiving family support;
- Respite break outings; and
- Young carers individually evaluate the project activities they have taken part in on a weekly basis using the Likert scale method.

Funding for the Young Carers Project - Core Funding - Provided by the Highland Council

Lottery Community Fund - Grow Through What You Go Through (GTWYGT)- Targeted Project Outcomes (3-year funding from October 2023- September 2026)

Manager 12 hours per week

Support Worker 12 hours per week

Finance and Admin Worker 4 hours per week

Clerical Support 5 hours per week

BBC Children in Need - supporting targeted outcomes of GTWYGT (3 Year Funding from October 2023 - September 2026)

Manager 10 hours per week

The Robertson Trust - supporting targeted outcomes of GTWYGT (3-year funding from October 2023 - September 2026)

S&L Community Care Forum SCIO

Report of the Trustees
for the Year Ended 30 September 2025

Senior Support Worker 19 hours per week

The Henry Smith Foundation - supporting targeted outcomes of GTWYGT (3 year funding from 30 December 2022 to 30 December 2025)
Support Worker: 30 hours per week

Local Funding

This is invaluable in enabling the service to meet a shortfall in funding and local organisations and individuals have been very well disposed towards the service and generous in their support. In addition, the commitment and creativity of the staff and volunteers has helped to ensure steady income despite the fundraising challenges impacting all charities at this time.

FINANCIAL REVIEW

Reserves policy

The management committee has agreed to maintain free reserves equivalent to a minimum of three months' operating expenditure.

FUTURE PLANS

Plans for the Future

The Forum has now embarked on the new building project, through which we will identify potential additional groups in the community who would benefit from additional, complementary services.

The Young Carer Service looks forward to further growth and development through their partner agencies, now including The Robertson Trust and The Henry Smith Foundation who have supported us with the reduction in Children In Need funding.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The Charity is a single tier Scottish Charity Incorporated Organisation controlled by its Constitution dated August 2012 and amended 1 August 2013.

Statement of Management Committee Responsibilities

The Management Committee is responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Statement as to disclosure to auditors

So far as the Management Committee are aware, there is no relevant audit information of which the charity's auditors are unaware, and each Management Committee member has taken all the steps that he or she ought to have taken as a Management Committee member in order to make himself or herself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

This report has been prepared in accordance with the OSCR accounting and reporting by charities statement of recommended practice.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC027909

Principal address
Victoria Cottage
Hedgefield Road
Portree
Isle of Skye
IV51 9GF

S&L Community Care Forum SCIO

Report of the Trustees
for the Year Ended 30 September 2025

Trustees

- Mrs A Bethune
- Mrs P Matheson
- Mrs G Adams (resigned 17.7.25)
- Mrs M Jones
- Mrs C Urbanowicz
- Mrs C Allen
- C Forrester
- Mrs B Christie
- Mrs H Wotton

Independent Examiner

- Fiona Maclean FCCA
- Donald Rankin Business Services
- Tigh an Oisean
- Bridge Road
- PORTREE
- Isle of Skye
- Highland
- IV51 9ER

Approved by order of the board of trustees on*28/04/2026*..... and signed on its behalf by:



.....
C Forrester - Trustee

S&L Community Care Forum SCIO

Statement of Financial Activities
for the Year Ended 30 September 2025

	Notes	Unrestricted funds £	Restricted funds £	30.9.25 Total funds £	30.9.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		84,373	170,300	254,673	238,105
Other trading activities	2	45,128	-	45,128	48,387
Investment income	3	2,810	-	2,810	2,303
Total		<u>132,311</u>	<u>170,300</u>	<u>302,611</u>	<u>288,795</u>
EXPENDITURE ON					
Raising funds		7,913	-	7,913	1,469
Charitable activities					
Young Carers		49,993	163,014	213,007	216,049
Total		<u>57,906</u>	<u>163,014</u>	<u>220,920</u>	<u>217,518</u>
NET INCOME		74,405	7,286	81,691	71,277
RECONCILIATION OF FUNDS					
Total funds brought forward		161,140	37,645	198,785	127,508
TOTAL FUNDS CARRIED FORWARD		<u>235,545</u>	<u>44,931</u>	<u>280,476</u>	<u>198,785</u>


The notes form part of these financial statements

S&L Community Care Forum SCIO

Balance Sheet
30 September 2025

	Notes	Unrestricted funds £	Restricted funds £	30.9.25 Total funds £	30.9.24 Total funds £
FIXED ASSETS					
Tangible assets	6	175,392	354	175,746	106,182
CURRENT ASSETS					
Cash at bank and in hand		152,880	57,739	210,619	99,307
CREDITORS					
Amounts falling due within one year	7	(92,725)	(13,164)	(105,889)	(6,704)
NET CURRENT ASSETS		<u>60,155</u>	<u>44,575</u>	<u>104,730</u>	<u>92,603</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		235,547	44,929	280,476	198,785
NET ASSETS		<u>235,547</u>	<u>44,929</u>	<u>280,476</u>	<u>198,785</u>
FUNDS					
Unrestricted funds	9	235,547		235,547	161,140
Restricted funds			44,929	44,929	37,645
TOTAL FUNDS			<u>280,476</u>	<u>280,476</u>	<u>198,785</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28/09/2026 and were signed on its behalf by:


.....
C Forrester - Trustee

The notes form part of these financial statements

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.

Tangible fixed assets

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

Short leasehold	- 10% on cost
Other equipment	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 25% on reducing balance

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.

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.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2025

2. OTHER TRADING ACTIVITIES			
Great Wilderness Challenge		30,925	30,924
		£	£
		45,128	48,387
		=====	=====
3. INVESTMENT INCOME			
Deposit account interest		30,925	30,924
		£	£
		2,810	2,303
		=====	=====
4. TRUSTEES' REMUNERATION AND BENEFITS			
There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.			
Trustees' expenses			
There were no trustees' expenses paid for the year ended 30 September 2025 nor for the year ended 30 September 2024.			
5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES			
	Unrestricted	Restricted	Total
	funds	funds	funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	73,402	164,703	238,105
Other trading activities	48,387	-	48,387
Investment income	2,303	-	2,303
	=====	=====	=====
Total	124,092	164,703	288,795
	=====	=====	=====
EXPENDITURE ON			
Raising funds	1,469	-	1,469
Charitable activities			
Young Carers	69,147	146,902	216,049
	=====	=====	=====
Total	70,616	146,902	217,518
	=====	=====	=====
NET INCOME	53,476	17,801	71,277
	=====	=====	=====
RECONCILIATION OF FUNDS			
Total funds brought forward	107,661	19,847	127,508
	=====	=====	=====
TOTAL FUNDS CARRIED FORWARD	161,137	37,648	198,785
	=====	=====	=====

Notes to the Financial Statements - continued
for the Year Ended 30 September 2025

6. TANGIBLE FIXED ASSETS

	Freehold property £	Short leasehold £	Other equipment £
COST			
At 1 October 2024	100,722	1,918	3,832
Additions	70,131	-	829
At 30 September 2025	170,853	1,918	4,661
DEPRECIATION			
At 1 October 2024	-	1,918	2,926
Charge for year	-	-	261
At 30 September 2025	-	1,918	3,187
NET BOOK VALUE			
At 30 September 2025	170,853	-	1,474
At 30 September 2024	100,722	-	906
COST			
At 1 October 2024	1,153	18,932	126,557
Additions	-	-	70,960
At 30 September 2025	1,153	18,932	197,517
DEPRECIATION			
At 1 October 2024	1,117	14,414	20,375
Charge for year	5	1,130	1,396
At 30 September 2025	1,122	15,544	21,771
NET BOOK VALUE			
At 30 September 2025	31	3,388	175,746
At 30 September 2024	36	4,518	106,182

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Bank loans and overdrafts (see note 8)	30,925	30,924
Trade creditors	£ 47,027	£ 2,209
Taxation and social security	3,321	868
Other creditors	2,132	1,629
	53,409	1,998
	<u>105,889</u>	<u>6,704</u>

8. LOANS

An analysis of the maturity of loans is given below:

Amounts falling due within one year on demand:	30,925	30,924
Bank overdrafts	£ -	£ -
	<u>47,027</u>	<u>2,209</u>

9. MOVEMENT IN FUNDS

	At 1.10.24 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
Young Carers	113,016	48,194	161,210
Designated: New Build	48,124	26,213	74,337
	<u>161,140</u>	<u>74,407</u>	<u>235,547</u>
Restricted funds			
The Henry Smith Charity	29,349	7,395	36,744
BBC Children in Need	2,257	-	2,257
Big Lottery Transforming Lives	6,039	(111)	5,928
	<u>37,645</u>	<u>7,284</u>	<u>44,929</u>
TOTAL FUNDS	<u>198,785</u>	<u>81,691</u>	<u>280,476</u>

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Young Carers	106,098	(57,904)	48,194
Designated: New Build	26,213	-	26,213
	132,311	(57,904)	74,407
Restricted funds			
The Henry Smith Charity	59,500	(52,105)	7,395
BBC Children in Need	33,593	(33,593)	-
Robertson Trust	25,000	(25,000)	-
Big Lottery Transforming Lives	52,207	(52,318)	(111)
	170,300	(163,016)	7,284
TOTAL FUNDS	302,611	(220,920)	81,691

Comparatives for movement in funds

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
Young Carers	80,539	32,477	113,016
Designated: New Build	27,122	21,002	48,124
	107,661	53,479	161,140
Restricted funds			
The Henry Smith Charity	11,458	17,891	29,349
BBC Children in Need	2,257	-	2,257
Big Lottery Transforming Lives	6,132	(93)	6,039
	19,847	17,798	37,645
TOTAL FUNDS	127,508	71,277	198,785

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Young Carers	103,090	(70,613)	32,477
Designated: New Build	21,002	-	21,002
	<u>124,092</u>	<u>(70,613)</u>	<u>53,479</u>
Restricted funds			
The Henry Smith Charity	57,202	(39,311)	17,891
BBC Children in Need	32,301	(32,301)	-
Robertson Trust	25,000	(25,000)	-
Big Lottery Transforming Lives	50,200	(50,293)	(93)
	<u>164,703</u>	<u>(146,905)</u>	<u>17,798</u>
TOTAL FUNDS	<u>288,795</u>	<u>(217,518)</u>	<u>71,277</u>

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

	At 1.10.23 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
Young Carers	80,539	80,671	161,210
Designated: New Build	27,122	47,215	74,337
	<u>107,661</u>	<u>127,886</u>	<u>235,547</u>
Restricted funds			
The Henry Smith Charity	11,458	25,286	36,744
BBC Children in Need	2,257	-	2,257
Big Lottery Transforming Lives	6,132	(204)	5,928
	<u>19,847</u>	<u>25,082</u>	<u>44,929</u>
TOTAL FUNDS	<u>127,508</u>	<u>152,968</u>	<u>280,476</u>

9. 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			
Young Carers	209,188	(128,517)	80,671
Designated: New Build	47,215	-	47,215
	<u>256,403</u>	<u>(128,517)</u>	<u>127,886</u>
Restricted funds			
The Henry Smith Charity	116,702	(91,416)	25,286
BBC Children in Need	65,894	(65,894)	-
Robertson Trust	50,000	(50,000)	-
Big Lottery Transforming Lives	102,407	(102,611)	(204)
	<u>335,003</u>	<u>(309,921)</u>	<u>25,082</u>
TOTAL FUNDS	<u><u>591,406</u></u>	<u><u>(438,438)</u></u>	<u><u>152,968</u></u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2025.

S&L Community Care Forum SCIO

Detailed Statement of Financial Activities
for the Year Ended 30 September 2025

	30.9.25	30.9.24
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	32,331	31,105
Grants	<u>222,342</u>	<u>207,000</u>
	254,673	238,105
Other trading activities		
Great Wilderness Challenge	45,128	48,387
Investment income		
Deposit account interest	<u>2,810</u>	<u>2,303</u>
Total incoming resources	<u>302,611</u>	<u>288,795</u>
EXPENDITURE		
Other trading activities		
Fundraising events expenses	7,913	1,469
Charitable activities		
Wages	122,586	131,847
Social security	6,097	4,920
Pensions	4,818	4,524
Insurance	1,376	1,793
Light and heat	3,454	3,495
Telephone	1,286	1,979
Postage and stationery	1,857	2,136
Travelling	3,095	2,338
Respite breaks	21,688	17,517
Core sessions	22,471	20,429
Rent	13,540	13,875
Repairs to property	-	1,511
Training & recruitment	545	1,209
IT costs	240	448
Licenses & subscriptions	556	319
Cleaning	61	-
Dislosures	280	-
Gifts & needs	414	-
Training expenses	271	-
Mimbus expenses	4,157	3,781
Repairs & renewals-equipment	738	597
Other equipment	260	160
Fixtures and fittings	5	7
Computer equipment	1,129	1,506
Bank interest	-	60
	<u>210,924</u>	<u>214,451</u>

This page does not form part of the statutory financial statements

S&L Community Care Forum SCIO

Detailed Statement of Financial Activities
for the Year Ended 30 September 2025

	30.9.25	30.9.24
	£	£
Support costs		
Finance		
Bank charges	60	-
Governance costs		
Accountancy fees	2,023	1,598
Total resources expended	<u>220,920</u>	<u>217,518</u>
Net income	<u><u>81,691</u></u>	<u><u>71,277</u></u>

This page does not form part of the statutory financial statements

Independent Examiner's Report to the Trustees of
S&L Community Care Forum SCIO

I report on the accounts for the year ended 30 September 2025 set out on pages eight to sixteen.

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 Regulationshave 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.

F. Maclean

Fiona Maclean FCCA
The Association of Chartered Certified Accountants

Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

Date: 29/04/26

S&L Community Care Forum SCIO

Contents of the Financial Statements
for the Year Ended 30 September 2025

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 16
Detailed Statement of Financial Activities	17 to 18

Skye and Lochalsh Community Care Forum SCIO

Scotland - Charity number SC027909

Accounts

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 30 September 2024

for

S&L Community Care Forum SCIO

Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

Contents of the Financial Statements
for the Year Ended 30 September 2024

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 16
Detailed Statement of Financial Activities	17 to 18

The trustees present their report with the financial statements of the charity for the year ended 30 September 2024.

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 2015).

OBJECTIVES AND ACTIVITIES

The aims of the Forum are to advance the education, relieve suffering and distress, further the health and promote the benefit of community care service users and or unpaid carers in Skye and Lochalsh, through:

- The provision of information, advice, assistance and support;
- Enabling service users and carers to take part in planning, developing and monitoring community care service provision and provide representation as required;
- The promotion and/or the provision of training skills which will assist, preserve and protect the good health of the residents; and
- Where appropriate to establish and manage projects to meet identified gaps in community care provision.

This year, as in recent years, the Forum continued to support the Skye and Lochalsh Young Carers Project. In 2022 the Forum embarked on an additional project, namely the purchase of a plot of land in Portree. It is envisaged that this will be the site of a new building, a centre which will house the Young Carers Project going forward, while providing additional potential for other projects to be accommodated. The project is now at Stage 3, whereby a planning application can be submitted, pending consultancy reports relating to flood risk management. We expect to submit a planning application in Q3 of 2024 or Q1 2025.

Main Objectives for the year 2023-2024

- Through Skye and Lochalsh Young Carers continue to improve the quality of life of children and young adults from 5 to 18 years of age whose life is restricted because of the need to take responsibility for the care of someone who is ill, has a disability, is experiencing a mental illness or is affected by alcohol or substance abuse.
- To progress the new build project towards the creation of a bespoke centre to house the Young Carers service and potential other projects.

Strategies for achieving Objectives

Young Carers have Action Plans for their annual activities. Monthly budget monitoring avoids over or under spend. The new build project is governed by a subset of staff and the existing Forum Trustees.

Significant Activities

Young Carers Service

Due to the dedication and commitment of staff, the Young Carers service has continued to support service users throughout the year. Staff recruitment has been a challenge but the resourcefulness of the service manager has ensured that service users have continued to benefit from our regular schedule of after school workshops and holiday respite trips. Numbers of service users have increased steadily from the post pandemic numbers and we now support over 50 young carers across the region. Staff continue to generate creative projects to tackle the ever challenging fund-raising landscape, and the local community continues to be very generous. We continue to be successful in accessing national grant funds, including the Community Regeneration Fund, who this year have supported the design phase for the new build project. The Young Carers service team continues to deliver vital support in the following areas;

- Weekly small group after-school sessions and opportunities for individual support as needed
- Training and resource information for young carers and professionals
- Online and face to face training for Trustees and Staff
- Bereavement support for young carers
- One to one support
- Advocacy support
- Respite trips including days out and residential trips
- Telephone, letter and e-mail contact for service users and families if needed
- Provision of food for those families most in need

S&L Community Care Forum SCIO

Report of the Trustees
for the Year Ended 30 September 2024

OBJECTIVES AND ACTIVITIES

New Building Project

Following the purchase of the plot, and appointment of Kindelan Grant architects, progress is as follows:

- Initial land and flood risk surveys underway
- Stage 3 funding (up to and including full planning permission) achieved
- Draft report for planning permission produced

Contribution of Volunteers

Forum

All of the Management Committee are volunteers who represent the Forum at meetings such as community planning and consultation exercises. The involvement of service users and carers in the Forum's activities is entirely voluntary.

Young Carers

Eight adult volunteers currently support weekly support groups and respite outings for young carers

ACHIEVEMENT AND PERFORMANCE

The Forum

The Forum remains willing to undertake projects with other groups if funding for a project or projects became available. Trustees and staff remain in contact with several health and social care bodies to promote networking and sharing of ideas, information and best practice. Additional opportunities may arise as the new build project progresses.

Funding - The Forum has been granted core funding for stages 1-3 of the build project during the period October 2023 to September 2024, however this is yet to be received and will likely be drawn down before the end of March 2025. The major funded project remains Skye and Lochalsh Young Carers.

Skye and Lochalsh Young Carers Project

Skye and Lochalsh Young Carers aims to improve the quality of life of children and young adults from 5 to 18 years whose life is restricted because of the need to take responsibility for the care of someone who is chronically ill, has a disability, is experiencing mental ill health or is affected by substance abuse.

57 young people aged 5 to 18 years participated in the Young Carers Project during the year.

Targeted Projected Outcomes

Core Funded

- Improved young carers social and support networks to combat isolation and improve access to information and skill development;
- Provide quarterly respite breaks and drop-in support to increase resilience and social skills of young carers;
- Provide 1-1, advocacy and bereavement support which ensures the voice of young carers is heard and empowered to influence decisions which affect their lives;
- Training requests for service providers will be responded to, to raise awareness of issues and increase worker skills;
- Provide training and resource information to increase young carers educational potential and home safety; and
- Increase the capacity of the service to meet young carers identified needs and reduce vulnerability of the service

S&L Community Care Forum SCIO

Report of the Trustees
for the Year Ended 30 September 2024

ACHIEVEMENT AND PERFORMANCE

The Big Lottery - Grow Through What You Go Through Project October 2023 - September 2026

Project Outcomes -

- Young Carers will have increased coping skills
- Young Carers will be less socially isolated
- Young Carers will have improved relationships with others

Monitoring and evaluation

Monitoring systems are in place to record involvement in:

- Receiving additional support 1-1 and bereavement support;
- Receiving advocacy support;
- Receiving family support;

Funding for the Young Carers Project - Core Funding - Provided by the Highland Council

Lottery Community Fund - Grow Through What You Go Through (GTWYGT)- Targeted Project Outcomes (3-year funding from October 2023- September 2026)

Manager 12 hours per week

Support Worker 9.5 hours per week

Finance and Admin Worker 8 hours per week

Clerical Support 8 hours per week

BBC Children in Need - supporting targeted outcomes of GTWYGT (3 Year Funding from October 2023 - September 2026)

Manager 10.5 hours per week

The Robertson Trust - supporting targeted outcomes of GTWYGT (3-year funding from October 2023 - September 2026)

Senior Support Worker 18.5 hours per week

The Henry Smith Foundation - supporting targeted outcomes of GTWYGT (3 year funding from 30 December 2022 to 30 December 2025

Support Worker. 35 hours per week

Local Funding

This is invaluable in enabling the service to meet a shortfall in funding and local organisations and individuals have been very well disposed towards the service and generous in their support. In addition, the commitment and creativity of the staff and volunteers has helped to ensure steady income despite the fundraising challenges impacting all charities at this time. Whilst reserves are somewhat lower than in previous years due to the commencement of the new build project, the remains in a solid financial position to deliver our current commitments

FINANCIAL REVIEW

Reserves policy

The management committee has agreed to maintain free reserves equivalent to a minimum of three months' operating expenditure. The reserves carried forward at the end of the financial year 2023/24 are still somewhat lower than earlier years due to the building project. The Trustees are fully aware of this situation and will closely monitor the financial position of the service as usual throughout the financial year 2024/25.

FUTURE PLANS

Plans for the Future

The Forum has now embarked on the new building project, through which we will identify potential additional groups in the community who would benefit from additional, complementary services.

The Young Carer Service looks forward to further growth and development through their partner agencies, now including The Robertson Trust and the Henry Smith Foundation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a single tier Scottish Charity Incorporated Organisation controlled by its Constitution dated August 2012 and amended August 2 2013

Statement of Management Committee Responsibilities

The Management Committee is responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Statement as to disclosure to auditors

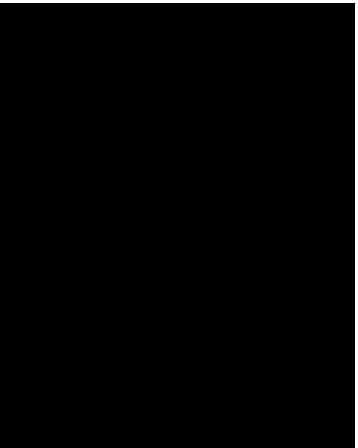
So far as the Management Committee are aware, there is no relevant audit information of which the charity's auditors are unaware, and each Management Committee member has taken all the steps that he or she ought to have taken as a Management Committee member in order to make himself or herself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

This report has been prepared in accordance with the OSCR accounting and reporting by charities statement of recommended practice.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC027909





Independent Examiner

Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

Approved by order of the board of trustees on*20-1-25*..... and signed on its behalf by:



Independent Examiner's Report to the Trustees of
S&L Community Care Forum SCIO

I report on the accounts for the year ended 30 September 2024 set out on pages eight to sixteen.

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.

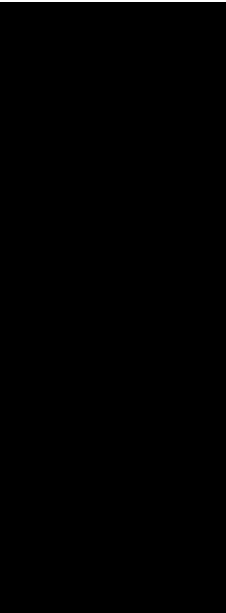
Basis of the independent examiner's report

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 Regulationshave 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.



Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
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IV51 9ER

Date: 29 / 11 / 24

S&L Community Care Forum SCIO

Statement of Financial Activities
for the Year Ended 30 September 2024

	Notes	Unrestricted funds £	Restricted funds £	30.9.24 Total funds £	30.9.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		73,402	164,703	238,105	205,346
Other trading activities	2	48,387	-	48,387	32,808
Investment income	3	<u>2,303</u>	-	<u>2,303</u>	<u>707</u>
Total		<u>124,092</u>	<u>164,703</u>	<u>288,795</u>	<u>238,861</u>
EXPENDITURE ON					
Raising funds		1,469	-	1,469	1,252
Charitable activities		<u>69,147</u>	<u>146,902</u>	<u>216,049</u>	<u>203,924</u>
Young Carers		<u>70,616</u>	<u>146,902</u>	<u>217,518</u>	<u>205,176</u>
Total		<u>140,812</u>	<u>293,804</u>	<u>434,616</u>	<u>409,100</u>
NET INCOME		53,476	17,801	71,277	33,685
RECONCILIATION OF FUNDS					
Total funds brought forward		107,661	19,847	127,508	93,823
TOTAL FUNDS CARRIED FORWARD		<u>161,137</u>	<u>37,648</u>	<u>198,785</u>	<u>127,508</u>

The notes form part of these financial statements

S&L Community Care Forum SCIO

Balance Sheet
30 September 2024

		Unrestricted funds £	Restricted funds £	30.9.24 Total funds £	30.9.23 Total funds £
FIXED ASSETS	Notes				
Tangible assets	6	105,733	449	106,182	102,427
CURRENT ASSETS					
Cash at bank and in hand		59,985	39,321	99,306	41,285
CREDITORS					
Amounts falling due within one year	7	(4,578)	(2,125)	(6,703)	(16,204)
NET CURRENT ASSETS		<u>55,407</u>	<u>37,196</u>	<u>92,603</u>	<u>25,081</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		161,140	37,645	198,785	127,508
NET ASSETS		<u>161,140</u>	<u>37,645</u>	<u>198,785</u>	<u>127,508</u>
FUNDS					
Unrestricted funds	9			161,140	107,661
Restricted funds				<u>37,645</u>	<u>19,847</u>
TOTAL FUNDS				<u>198,785</u>	<u>127,508</u>

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



The notes form part of these financial statements

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.

Tangible fixed assets

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

Short leasehold	- 10% on cost
Other equipment	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 25% on reducing balance

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.

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.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

2. OTHER TRADING ACTIVITIES

Great Wilderness Challenge	30,924	£	48,387	30,923	£	32,808
			<u>48,387</u>			<u>32,808</u>

3. INVESTMENT INCOME

Deposit account interest	30,924	£	2,303	30,923	£	707
			<u>2,303</u>			<u>707</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	76,102	129,244	205,346
Other trading activities	32,808	-	32,808
Investment income	<u>707</u>	<u>-</u>	<u>707</u>
Total	<u>109,617</u>	<u>129,244</u>	<u>238,861</u>
EXPENDITURE ON			
Raising funds	1,252	-	1,252
Charitable activities			
Young Carers	<u>86,534</u>	<u>117,390</u>	<u>203,924</u>
Total	<u>87,786</u>	<u>117,390</u>	<u>205,176</u>
NET INCOME	21,831	11,854	33,685
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>85,831</u>	<u>7,992</u>	<u>93,823</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>107,662</u></u>	<u><u>19,846</u></u>	<u><u>127,508</u></u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

6. TANGIBLE FIXED ASSETS

	Freehold property £	Short leasehold £	Other equipment £
COST			
At 1 October 2023	95,893	1,918	3,832
Additions	4,829	-	-
At 30 September 2024	<u>100,722</u>	<u>1,918</u>	<u>3,832</u>
DEPRECIATION			
At 1 October 2023	-	1,918	2,766
Charge for year	-	-	160
At 30 September 2024	<u>-</u>	<u>1,918</u>	<u>2,926</u>
NET BOOK VALUE			
At 30 September 2024	<u>100,722</u>	<u>-</u>	<u>906</u>
At 30 September 2023	<u>95,893</u>	<u>-</u>	<u>1,066</u>
COST			
At 1 October 2023	1,153	18,333	121,129
Additions	-	599	5,428
At 30 September 2024	<u>1,153</u>	<u>18,932</u>	<u>126,557</u>
DEPRECIATION			
At 1 October 2023	1,110	12,908	18,702
Charge for year	7	1,506	1,673
At 30 September 2024	<u>1,117</u>	<u>14,414</u>	<u>20,375</u>
NET BOOK VALUE			
At 30 September 2024	<u>36</u>	<u>4,518</u>	<u>106,182</u>
At 30 September 2023	<u>43</u>	<u>5,425</u>	<u>102,427</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Bank loans and overdrafts (see note 8)	30.9.24	30.9.23
Trade creditors	£ 2,209	£ 11,744
Taxation and social security	867	5
Other creditors	1,629	2,035
	<u>1,998</u>	<u>2,420</u>
	<u>6,703</u>	<u>16,204</u>

8. LOANS

An analysis of the maturity of loans is given below:

Amounts falling due within one year on demand:	30.9.24	30.9.23
Bank overdrafts	£	£
	<u>2,209</u>	<u>11,744</u>

9. MOVEMENT IN FUNDS

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
Young Carers	80,539	32,477	113,016
Designated: New Build	<u>27,122</u>	<u>21,002</u>	<u>48,124</u>
	107,661	53,479	161,140
Restricted funds			
The Henry Smith Charity	11,458	17,891	29,349
BBC Children in Need	2,257	-	2,257
Big Lottery Transforming Lives	<u>6,132</u>	<u>(93)</u>	<u>6,039</u>
	<u>19,847</u>	<u>17,798</u>	<u>37,645</u>
TOTAL FUNDS	<u>127,508</u>	<u>71,277</u>	<u>198,785</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

9. MOVEMENT IN FUNDS - continued

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

	At 1.10.22 £	Net movement in funds £	Transfers between funds £	At 30.9.23 £
Unrestricted funds				
Young Carers	103,090	-	-	103,090
Designated: New Build	<u>21,002</u>	<u>-</u>	<u>-</u>	<u>21,002</u>
Restricted funds				
The Henry Smith Charity	124,092	(70,613)	-	53,479
BBC Children in Need	57,202	(39,311)	-	17,891
Robertson Trust	32,301	(32,301)	-	-
Big Lottery Transforming Lives	25,000	(25,000)	-	-
	<u>50,200</u>	<u>(50,293)</u>	<u>-</u>	<u>(93)</u>
	<u>164,703</u>	<u>(146,905)</u>	<u>-</u>	<u>17,798</u>
TOTAL FUNDS	<u>288,795</u>	<u>(217,518)</u>	<u>-</u>	<u>71,277</u>
Comparatives for movement in funds				
Unrestricted funds				
Young Carers	65,831	15,102	(394)	80,539
Designated: New Build	<u>20,000</u>	<u>6,728</u>	<u>394</u>	<u>27,122</u>
Restricted funds				
The Henry Smith Charity	85,831	21,830	-	107,661
BBC Children in Need	-	11,458	-	11,458
Big Lottery Transforming Lives	2,257	-	-	2,257
	<u>5,735</u>	<u>397</u>	<u>-</u>	<u>6,132</u>
	<u>7,992</u>	<u>11,855</u>	<u>-</u>	<u>19,847</u>
TOTAL FUNDS	<u>93,823</u>	<u>33,685</u>	<u>-</u>	<u>127,508</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Young Carers	102,889	(87,787)	15,102
Designated: New Build	<u>6,728</u>	<u>-</u>	<u>6,728</u>
	109,617	(87,787)	21,830
Restricted funds			
The Henry Smith Charity	54,998	(43,540)	11,458
BBC Children in Need	31,314	(31,314)	-
Robertson Trust	17,000	(17,000)	-
Big Lottery Transforming Lives	<u>25,932</u>	<u>(25,535)</u>	<u>397</u>
	<u>129,244</u>	<u>(117,389)</u>	<u>11,855</u>
TOTAL FUNDS	<u>238,861</u>	<u>(205,176)</u>	<u>33,685</u>

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

	At 1.10.22 £	Net movement in funds £	Transfers between funds £	At 30.9.24 £
Unrestricted funds				
Young Carers	65,831	47,579	(394)	113,016
Designated: New Build	<u>20,000</u>	<u>27,730</u>	<u>394</u>	<u>48,124</u>
	85,831	75,309	-	161,140
Restricted funds				
The Henry Smith Charity	-	29,349	-	29,349
BBC Children in Need	2,257	-	-	2,257
Big Lottery Transforming Lives	<u>5,735</u>	<u>304</u>	<u>-</u>	<u>6,039</u>
	7,992	29,653	-	37,645
TOTAL FUNDS	<u>93,823</u>	<u>104,962</u>	<u>-</u>	<u>198,785</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

9. 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			
Young Carers	205,979	(158,400)	47,579
Designated: New Build	<u>27,730</u>	-	<u>27,730</u>
Restricted funds			
The Henry Smith Charity	233,709	(158,400)	75,309
BBC Children in Need	112,200	(82,851)	29,349
Robertson Trust	63,615	(63,615)	-
Big Lottery Transforming Lives	42,000	(42,000)	-
	<u>76,132</u>	<u>(75,828)</u>	<u>304</u>
	<u>293,947</u>	<u>(264,294)</u>	<u>29,653</u>
TOTAL FUNDS	<u>527,656</u>	<u>(422,694)</u>	<u>104,962</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.

S&L Community Care Forum SCIO

Detailed Statement of Financial Activities
for the Year Ended 30 September 2024

	30.9.24	30.9.23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	31,101	8,150
Grants	<u>207,004</u>	<u>197,196</u>
	238,105	205,346
Other trading activities		
Great Wilderness Challenge	48,387	32,808
Investment income		
Deposit account interest	<u>2,303</u>	<u>707</u>
Total incoming resources	288,795	238,861
EXPENDITURE		
Other trading activities		
Fundraising events expenses	1,469	1,252
Charitable activities		
Wages	131,847	124,088
Social security	4,920	2,970
Pensions	4,524	3,456
Insurance	1,793	1,191
Light and heat	3,495	2,937
Telephone	1,979	1,671
Postage and stationery	2,136	1,093
Sundries	-	18
Travelling	2,338	1,543
Respite breaks	17,517	18,066
Core sessions	20,429	24,990
Rent	13,875	13,704
Repairs to property	1,511	-
Training & recruitment	1,209	467
IT costs	448	921
Licenses & subscriptions	319	474
Cleaning	-	76
Disclosures	-	118
Resource materials	-	254
Minibus expenses	3,781	1,709
Repairs & renewals-equipment	597	400
Other equipment	160	189
Fixtures and fittings	7	7
Computer equipment	1,506	1,809
Bank interest	<u>60</u>	<u>61</u>
	214,451	202,212

This page does not form part of the statutory financial statements

S&L Community Care Forum SCIO

Detailed Statement of Financial Activities
for the Year Ended 30 September 2024

Support costs	30.9.24	30.9.23
	£	£
Governance costs		
Accountancy fees	<u>1,598</u>	<u>1,712</u>
Total resources expended	<u>217,518</u>	<u>205,176</u>
Net income	<u><u>71,277</u></u>	<u><u>33,685</u></u>

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