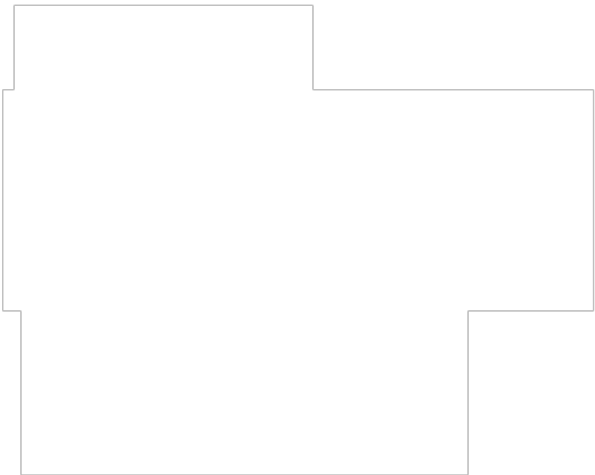


**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2025  
for  
Forget-Me-Not-Club**

SBP  
Accountants  
42 Queens Road  
Aberdeen  
AB15 4YE

Contents of the Financial Statements  
for the Year Ended 31 March 2025

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## **Forget-Me-Not-Club**

### **Report of the Trustees for the Year Ended 31 March 2025**

The Trustees present their Annual Report and Financial Statements of the Charity for the year ended 31st March 2025. The Trustees have adopted the provisions of the 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 1st January 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Context and objectives**

Dementia describes a group umbrella term used for a range of progressive conditions that affect the brain functions. The most common type is Alzheimer's Disease. People with dementia are at an increased risk of debilitating health problems. They become increasingly dependent on health and social care services and on extended family and friends whose lives are in turn impacted by the provision of 24-hour care, 7 days a week - exhaustion and social isolation often result in physical and mental health being affected.

In response, The Forget Me Not Charity, located in Banchory in Aberdeenshire, exists to:

- Reduce isolation and improve social contact and quality of life for people with dementia and their carers.
- Provide respite breaks to allow family to continue in their caring role.
- Help maintain the functional and cognitive abilities and well-being of those with dementia.
- Provide information, support and advice.

To deliver these, the Charity:

- Involves our clients in a range of activities and provides respite to carers/families.
- Promotes awareness of dementia issues in the community through effective advocacy.
- Partners with like-minded organisations and raises charitable funds.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **CLIENT METRICS as of end March 2025**

- Client numbers in the review period have increased to around 75.
- Service provision has also been adapted with a mixture of attendance at our resource center in Banchory, attendance at remote secondary club locations (Aboyne and Alford) and outreach where staff members visit clients within their own environment.
- Clients come from locations throughout the Deeside corridor from Aberdeen to Braemar with Banchory remaining the largest core area for clients.
- Utilization is c. 5 hours/12 clients /1.2 sessions a week; several clients rely on Forget me Not for transportation.

These metrics show evidence that our resource facility, Bennett House in Banchory, is soundly established on a 4 day-a-week basis, with fund-raising coffee mornings on Saturday mornings. Our paid staff, volunteer base and student-placement team provide stimulation, meals and support. A wide range of recreational opportunities, trips and visiting entertainment and activities aims to stimulate and reduce isolation.

#### **FINANCIAL REVIEW**

Funding was provided partly by Aberdeenshire Council - this amount has decreased over the last few years and no grant funding was received in 2025/26. The bulk of our funding now comes from donations and a wide range of fund-raising activities. Our policy is that there is no entry or participation fee however a small donation is suggested where possible. The charity therefore relies significantly on effective fund-raising and grant support - a key focus area for trustees is to ensure support for a full-time fundraising and events coordinator position.

Notwithstanding all the fundraising efforts the charity returned a small deficit for the year due to a combination of lower revenues and higher costs; primarily staff. This has been funded by a draw down in reserves.

#### **STRATEGY**

The Forget Me Not Team and Board continue to have a medium/long term goal of expansion however the current funding and cost environment has resulted in a near term focus on ensuring continued provision of existing services. The trustees do however continue to investigate further outreach and how this might be optimally achieved in a sustainable way.

## **Forget-Me-Not-Club**

### **Report of the Trustees for the Year Ended 31 March 2025**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity became a Scottish Charitable Incorporated organisation on 10th April 2012. It is governed by a constitution and recognised as a charity by OSCR. It is managed by 6 Trustees who meet monthly and are appointed by the membership of the Forget-Me-Not Charity at their AGM.

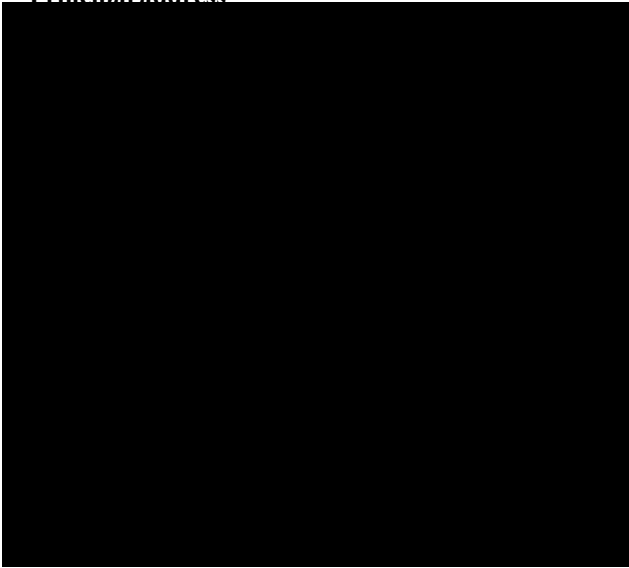
The period under review saw only very limited changes within the organisation as the focus was on continuity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

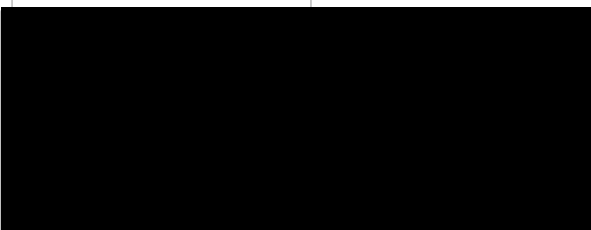
032239

##### **Principal address**



Accountants  
42 Queens Road  
Aberdeen  
AB15 4YE

Approved by order of the board of trustees on 16 December 2025 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of  
Forget-Me-Not-Club**

**Independent examiner's report to the trustees of Forget-Me-Not-Club**

I report to the charity trustees on my examination of the accounts of Forget-Me-Not-Club (the Trust) for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

SBP  
Accountants  
42 Queens Road  
Aberdeen  
AB15 4YE

16 December 2025

# Forget-Me-Not-Club

## Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	2	182,523	-	-	182,523	495,590
<b>Charitable activities</b>	5					
Charitable Activities		65,556	20,928	-	86,484	34,021
Other trading activities	3	3,470	-	-	3,470	1,500
Investment income	4	43,810	-	19,051	62,861	54,541
Other income		6,909	-	-	6,909	-
<b>Total</b>		<b>302,268</b>	<b>20,928</b>	<b>19,051</b>	<b>342,247</b>	<b>585,652</b>
<b>EXPENDITURE ON</b>						
Raising funds	6	37,034	7,304	5,572	49,910	29,098
<b>Charitable activities</b>						
Charitable Activities		285,184	4,139	-	289,323	245,102
<b>Total</b>		<b>322,218</b>	<b>11,443</b>	<b>5,572</b>	<b>339,233</b>	<b>274,200</b>
Net gains/(losses) on investments		(23,597)	-	(21,387)	(44,984)	11,409
<b>NET INCOME/(EXPENDITURE)</b>		<b>(43,547)</b>	<b>9,485</b>	<b>(7,908)</b>	<b>(41,970)</b>	<b>322,861</b>
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		1,580,782	335,948	613,521	2,530,251	2,207,390
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,537,235</b>	<b>345,433</b>	<b>605,613</b>	<b>2,488,281</b>	<b>2,530,251</b>

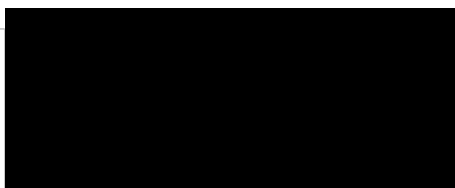
The notes form part of these financial statements

# Forget-Me-Not-Club

## Balance Sheet 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	31.3.25 Total funds £	31.3.24 Total funds £
<b>FIXED ASSETS</b>						
Tangible assets	11	373,252	332,504	-	705,756	691,636
Investments	12	775,713	-	581,447	1,357,160	1,416,315
		<u>1,148,965</u>	<u>332,504</u>	<u>581,447</u>	<u>2,062,916</u>	<u>2,107,951</u>
<b>CURRENT ASSETS</b>						
Stocks	13	2,260	-	-	2,260	2,260
Debtors	14	5,739	-	-	5,739	18,407
Cash at bank and in hand		405,558	12,929	24,166	442,653	430,640
		<u>413,557</u>	<u>12,929</u>	<u>24,166</u>	<u>450,652</u>	<u>451,307</u>
<b>CREDITORS</b>						
Amounts falling due within one year	15	(25,287)	-	-	(25,287)	(29,007)
		<u>388,270</u>	<u>12,929</u>	<u>24,166</u>	<u>425,365</u>	<u>422,300</u>
<b>NET CURRENT ASSETS</b>						
		<u>388,270</u>	<u>12,929</u>	<u>24,166</u>	<u>425,365</u>	<u>422,300</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>						
		<u>1,537,235</u>	<u>345,433</u>	<u>605,613</u>	<u>2,488,281</u>	<u>2,530,251</u>
<b>NET ASSETS</b>						
		<u>1,537,235</u>	<u>345,433</u>	<u>605,613</u>	<u>2,488,281</u>	<u>2,530,251</u>
<b>FUNDS</b>						
Unrestricted funds	16				1,537,235	1,580,782
Restricted funds					345,433	335,948
Endowment funds					605,613	613,521
<b>TOTAL FUNDS</b>						
					<u>2,488,281</u>	<u>2,530,251</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 December 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**

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 Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

**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.

**Intangible fixed assets**

Trade marks, acquired in 2018, were initially recognised at cost less accumulated amortisation. These trade marks have now been fully amortised.

**Tangible fixed assets**

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

Freehold property	- not provided
Improvements to property	- 25% on reducing balance
Fixtures and fittings	- 25% on cost
Motor vehicles	- 20% on reducing balance
Computer equipment	- 25% on cost

The trustees consider that the residual value of the Freehold property will not be less than its original cost.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.



# Forget-Me-Not-Club

## Notes to the Financial Statements - continued for the Year Ended 31 March 2025

### 2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	180,124	115,934
Gift aid	2,399	8,525
Legacies	-	371,131
	<u>182,523</u>	<u>495,590</u>

### 3. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Sponsorships	3,470	1,500

### 4. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Investment income	43,320	48,799
Deposit account interest	13,328	2,934
Interest receivable - trading	6,213	2,808
	<u>62,861</u>	<u>54,541</u>

### 5. INCOME FROM CHARITABLE ACTIVITIES

	31.3.25 Charitable Activities £	31.3.24 Total activities £
Fundraising events	51,176	15,621
Grants	34,308	17,000
Student Placement	1,000	1,400
	<u>86,484</u>	<u>34,021</u>

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

	31.3.25	31.3.24
	£	£
Aberdeenshire Council	15,400	10,000
Misc	12,635	7,000
	<u>28,035</u>	<u>17,000</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

6. RAISING FUNDS

Other trading activities

	31.3.25	31.3.24
	£	£
Opening stock	2,260	2,260
Purchases	352	(37)
Closing stock	(2,260)	(2,260)
	<u>352</u>	<u>(37)</u>

Investment management costs

	31.3.25	31.3.24
	£	£
Grant expenditure	9,884	8,085
Fundraising expenses	20,317	3,108
Interest payable and similar charges	-	44
	<u>30,201</u>	<u>11,237</u>
Aggregate amounts	<u>49,910</u>	<u>29,098</u>

7. 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.

8. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	211,527	176,876
Social security costs	11,254	3,644
Other pension costs	3,777	2,722
	<u>226,558</u>	<u>183,242</u>

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

	31.3.25	31.3.24
Staff	<u>13</u>	<u>13</u>

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

# Forget-Me-Not-Club

## Notes to the Financial Statements - continued for the Year Ended 31 March 2025

### 9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Endowment fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	495,589	-	1	495,590
<b>Charitable activities</b>				
Charitable Activities	33,021	1,000	-	34,021
Other trading activities	1,500	-	-	1,500
Investment income	34,658	-	19,883	54,541
<b>Total</b>	<u>564,768</u>	<u>1,000</u>	<u>19,884</u>	<u>585,652</u>
<b>EXPENDITURE ON</b>				
Raising funds	15,979	7,799	5,320	29,098
<b>Charitable activities</b>				
Charitable Activities	242,689	2,413	-	245,102
<b>Total</b>	<u>258,668</u>	<u>10,212</u>	<u>5,320</u>	<u>274,200</u>
Net gains/(losses) on investments	(9,513)	-	20,922	11,409
<b>NET INCOME/(EXPENDITURE)</b>	296,587	(9,212)	35,486	322,861
<b>Transfers between funds</b>	78,823	-	(78,823)	-
<b>Net movement in funds</b>	375,410	(9,212)	(43,337)	322,861
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	1,205,372	345,160	656,858	2,207,390
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,580,782</u>	<u>335,948</u>	<u>613,521</u>	<u>2,530,251</u>

### 10. INTANGIBLE FIXED ASSETS

	Trade marks £
<b>COST</b>	
At 1 April 2024 and 31 March 2025	<u>2,892</u>
<b>AMORTISATION</b>	
At 1 April 2024 and 31 March 2025	<u>2,892</u>
<b>NET BOOK VALUE</b>	
At 31 March 2025	<u>-</u>
At 31 March 2024	<u>-</u>

**Forget-Me-Not-Club**

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

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £
<b>COST</b>			
At 1 April 2024	678,465	15,438	55,203
Additions	-	-	6,968
Disposals	-	-	-
At 31 March 2025	678,465	15,438	62,171
<b>DEPRECIATION</b>			
At 1 April 2024	-	10,254	52,274
Charge for year	-	1,296	3,248
Eliminated on disposal	-	-	-
At 31 March 2025	-	11,550	55,522
<b>NET BOOK VALUE</b>			
At 31 March 2025	678,465	3,888	6,649
At 31 March 2024	678,465	5,184	2,929
	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2024	17,495	7,799	774,400
Additions	20,695	-	27,663
Disposals	(17,495)	-	(17,495)
At 31 March 2025	20,695	7,799	784,568
<b>DEPRECIATION</b>			
At 1 April 2024	12,909	7,327	82,764
Charge for year	4,139	274	8,957
Eliminated on disposal	(12,909)	-	(12,909)
At 31 March 2025	4,139	7,601	78,812
<b>NET BOOK VALUE</b>			
At 31 March 2025	16,556	198	705,756
At 31 March 2024	4,586	472	691,636

# Forget-Me-Not-Club

## Notes to the Financial Statements - continued for the Year Ended 31 March 2025

### 12. FIXED ASSET INVESTMENTS

	Listed investments £
<b>MARKET VALUE</b>	
At 1 April 2024	1,416,315
Additions	231,786
Disposals	(259,021)
Revaluations	(31,920)
At 31 March 2025	1,357,160
<b>NET BOOK VALUE</b>	
At 31 March 2025	1,357,160
At 31 March 2024	1,416,315
There were no investment assets outside the UK.	
Cost or valuation at 31 March 2025 is represented by:	
	Listed investments £
Valuation in 2021	139,812
Valuation in 2022	46,102
Valuation in 2023	(116,583)
Valuation in 2024	4,612
Valuation in 2025	(31,920)
Cost	1,315,137
	1,357,160

### 13. STOCKS

Stocks

31.3.25	31.3.24
£	£
2,260	2,260

### 14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other debtors  
Gift aid recoverable  
Accounts receivable  
Prepayments

31.3.25	31.3.24
£	£
2,731	6,170
-	1,651
1,000	1,100
2,008	9,486
5,739	18,407

# Forget-Me-Not-Club

## Notes to the Financial Statements - continued for the Year Ended 31 March 2025

### 15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	4,219	8,178
Taxation and social security	3,746	-
Other creditors	17,322	20,829
	<u>25,287</u>	<u>29,007</u>

### 16. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	1,580,782	(43,547)	1,537,235
<b>Restricted funds</b>			
Building fund	315,948	-	315,948
AVA Supporting Communities Fund	-	8,207	8,207
Apache	20,000	(3,444)	16,556
Skipton Building Society	-	1,067	1,067
Aberdeenshire Council Rural	-	450	450
Communities Poverty Alleviation Fund	-	1,125	1,125
Groundwork UK	-	2,080	2,080
Anderson Anderson Brown	-		
	<u>335,948</u>	<u>9,485</u>	<u>345,433</u>
<b>Endowment funds</b>			
Mrs Sheila Ferris endowment fund	613,521	(7,908)	605,613
	<u>2,530,251</u>	<u>(41,970)</u>	<u>2,488,281</u>

### TOTAL FUNDS

# Forget-Me-Not-Club

## Notes to the Financial Statements - continued for the Year Ended 31 March 2025

### 16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	299,333	(319,283)	(23,597)	(43,547)
Arnold Clark	1,000	(1,000)	-	-
Duncly Charitable Trust	500	(500)	-	-
Midhill Windfarm	935	(935)	-	-
Macphie Ltd	500	(500)	-	-
	<u>302,268</u>	<u>(322,218)</u>	<u>(23,597)</u>	<u>(43,547)</u>
<b>Restricted funds</b>				
AVA Supporting Communities Fund	9,905	(1,698)	-	8,207
Age Scotland	350	(350)	-	-
Apache	-	(3,444)	-	(3,444)
Skipton Building Society	1,898	(831)	-	1,067
Aberdeenshire Council Rural				
Communities Poverty Alleviation Fund	5,400	(4,950)	-	450
Groundwork UK	1,125	-	-	1,125
Anderson Anderson Brown	2,250	(170)	-	2,080
	<u>20,928</u>	<u>(11,443)</u>	<u>-</u>	<u>9,485</u>
<b>Endowment funds</b>				
Mrs Sheila Ferris endowment fund	19,051	(5,572)	(21,387)	(7,908)
	<u>342,247</u>	<u>(339,233)</u>	<u>(44,984)</u>	<u>(41,970)</u>

**Forget-Me-Not-Club**

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

**16. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	1,205,147	296,812	78,823	1,580,782
Arnold Clark	125	(125)	-	-
George Crombie Trust	100	(100)	-	-
	<u>1,205,372</u>	<u>296,587</u>	<u>78,823</u>	<u>1,580,782</u>
<b>Restricted funds</b>				
Building fund	315,948	-	-	315,948
Community Response, Recovery & Resilience Fund	664	(664)	-	-
Wellbeing Fund	749	(749)	-	-
AVA Supporting Communities Fund	6,000	(6,000)	-	-
Tesco Bags of Help (Groundwork)	100	(100)	-	-
Age Scotland	1,699	(1,699)	-	-
Apache	20,000	-	-	20,000
	<u>345,160</u>	<u>(9,212)</u>	<u>-</u>	<u>335,948</u>
<b>Endowment funds</b>				
Mrs Sheila Ferris endowment fund	656,858	35,486	(78,823)	613,521
	<u>2,207,390</u>	<u>322,861</u>	<u>-</u>	<u>2,530,251</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	564,768	(258,443)	(9,513)	296,812
Arnold Clark	-	(125)	-	(125)
George Crombie Trust	-	(100)	-	(100)
	<u>564,768</u>	<u>(258,668)</u>	<u>(9,513)</u>	<u>296,587</u>
<b>Restricted funds</b>				
Community Response, Recovery & Resilience Fund	-	(664)	-	(664)
Wellbeing Fund	-	(749)	-	(749)
AVA Supporting Communities Fund	-	(6,000)	-	(6,000)
Tesco Bags of Help (Groundwork)	-	(100)	-	(100)
Age Scotland	-	(1,699)	-	(1,699)
Total Energies	1,000	(1,000)	-	-
	<u>1,000</u>	<u>(10,212)</u>	<u>-</u>	<u>(9,212)</u>
<b>Endowment funds</b>				
Mrs Sheila Ferris endowment fund	19,884	(5,320)	20,922	35,486
	<u>585,652</u>	<u>(274,200)</u>	<u>11,409</u>	<u>322,861</u>



# Forget-Me-Not-Club

## Notes to the Financial Statements - continued for the Year Ended 31 March 2025

### 16. 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 £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	1,205,147	253,265	78,823	1,537,235
Arnold Clark	125	(125)	-	-
George Crombie Trust	100	(100)	-	-
	<u>1,205,372</u>	<u>253,040</u>	<u>78,823</u>	<u>1,537,235</u>
<b>Restricted funds</b>				
Building fund	315,948	-	-	315,948
Community Response, Recovery & Resilience Fund	664	(664)	-	-
Wellbeing Fund	749	(749)	-	-
AVA Supporting Communities Fund	6,000	2,207	-	8,207
Tesco Bags of Help (Groundwork)	100	(100)	-	-
Age Scotland	1,699	(1,699)	-	-
Apache	20,000	(3,444)	-	16,556
Skipton Building Society	-	1,067	-	1,067
Aberdeenshire Council Rural Communities Poverty Alleviation Fund	-	450	-	450
Groundwork UK	-	1,125	-	1,125
Anderson Anderson Brown	-	2,080	-	2,080
	<u>345,160</u>	<u>273</u>	<u>-</u>	<u>345,433</u>
<b>Endowment funds</b>				
Mrs Sheila Ferris endowment fund	656,858	27,578	(78,823)	605,613
	<u>2,207,390</u>	<u>280,891</u>	<u>-</u>	<u>2,488,281</u>

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## Notes to the Financial Statements - continued for the Year Ended 31 March 2025

### 16. 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 £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	864,101	(577,726)	(33,110)	253,265
Arnold Clark	1,000	(1,125)	-	(125)
George Crombie Trust	-	(100)	-	(100)
Duncley Charitable Trust	500	(500)	-	-
Midhill Windfarm	935	(935)	-	-
Macphie Ltd	500	(500)	-	-
	<u>867,036</u>	<u>(580,886)</u>	<u>(33,110)</u>	<u>253,040</u>
<b>Restricted funds</b>				
Community Response, Recovery & Resilience Fund	-	(664)	-	(664)
Wellbeing Fund	-	(749)	-	(749)
AVA Supporting Communities Fund	9,905	(7,698)	-	2,207
Tesco Bags of Help (Groundwork)	-	(100)	-	(100)
Age Scotland	350	(2,049)	-	(1,699)
Apache	-	(3,444)	-	(3,444)
Total Energies	1,000	(1,000)	-	-
Skipton Building Society	1,898	(831)	-	1,067
Aberdeenshire Council Rural Communities Poverty Alleviation Fund	5,400	(4,950)	-	450
Groundwork UK	1,125	-	-	1,125
Anderson Anderson Brown	2,250	(170)	-	2,080
	<u>21,928</u>	<u>(21,655)</u>	<u>-</u>	<u>273</u>
<b>Endowment funds</b>				
Mrs Sheila Ferris endowment fund	38,935	(10,892)	(465)	27,578
	<u>927,899</u>	<u>(613,433)</u>	<u>(33,575)</u>	<u>280,891</u>

### 17. RELATED PARTY DISCLOSURES

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

# Forget-Me-Not-Club

## Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Unrestricted funds £	Restricted funds £	Endowment funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS</b>					
<b>Donations and legacies</b>					
Donations	180,124	-	-	180,124	115,934
Gift aid	2,399	-	-	2,399	8,525
Legacies	-	-	-	-	371,131
	<u>182,523</u>	<u>-</u>	<u>-</u>	<u>182,523</u>	<u>495,590</u>
<b>Other trading activities</b>					
Sponsorships	3,470	-	-	3,470	1,500
<b>Investment income</b>					
Investment income	27,270	-	16,050	43,320	48,799
Deposit account interest	13,328	-	-	13,328	2,934
Interest receivable - trading	3,212	-	3,001	6,213	2,808
	<u>43,810</u>	<u>-</u>	<u>19,051</u>	<u>62,861</u>	<u>54,541</u>
<b>Charitable activities</b>					
Fundraising events	51,176	-	-	51,176	15,621
Grants	13,380	20,928	-	34,308	17,000
Student Placement	1,000	-	-	1,000	1,400
	<u>65,556</u>	<u>20,928</u>	<u>-</u>	<u>86,484</u>	<u>34,021</u>
<b>Other income</b>					
Gain on sale of tangible fixed assets	6,909	-	-	6,909	-
	<u>302,268</u>	<u>20,928</u>	<u>19,051</u>	<u>342,247</u>	<u>585,652</u>
<b>Total incoming resources</b>					
<b>EXPENDITURE</b>					
<b>Raising donations and legacies</b>					
Telephone	2,947	-	-	2,947	2,352
Postage and stationery	3,067	-	-	3,067	2,791
Just Giving charges	418	-	-	418	216
Investment charges	7,353	-	5,572	12,925	12,539
	<u>13,785</u>	<u>-</u>	<u>5,572</u>	<u>19,357</u>	<u>17,898</u>
<b>Other trading activities</b>					
Opening stock	2,260	-	-	2,260	2,260
Purchases	352	-	-	352	(37)
Closing stock	(2,260)	-	-	(2,260)	(2,260)
	<u>352</u>	<u>-</u>	<u>-</u>	<u>352</u>	<u>(37)</u>

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# Forget-Me-Not-Club

## Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Unrestricted funds £	Restricted funds £	Endowment funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>Other trading activities</b>					
<b>Investment management costs</b>					
Grant expenditure	2,580	7,304	-	9,884	8,085
Fundraising expenses	20,317	-	-	20,317	3,108
Interest payable	-	-	-	-	44
	22,897	7,304	-	30,201	11,237
<b>Charitable activities</b>					
Wages	211,527	-	-	211,527	176,876
Social security	11,254	-	-	11,254	3,644
Pensions	3,777	-	-	3,777	2,722
Insurance	2,446	-	-	2,446	2,134
Utilities	6,942	-	-	6,942	7,144
Advertising	-	-	-	-	120
Sundries	2,393	-	-	2,393	1,723
Outings and entertainment	1,232	-	-	1,232	1,200
Food and consumables	17,117	-	-	17,117	14,727
Property repairs	3,264	-	-	3,264	4,787
Drivers allowance	951	-	-	951	530
Training	1,517	-	-	1,517	1,550
100 club	540	-	-	540	630
Motor vehicle expenses	1,362	-	-	1,362	3,844
Computer expenses	1,784	-	-	1,784	1,595
Improvements to property	1,296	-	-	1,296	1,728
Fixtures and fittings	3,248	-	-	3,248	1,506
Motor vehicles	-	4,139	-	4,139	1,147
Computer equipment	274	-	-	274	924
	270,924	4,139	-	275,063	228,531
<b>Support costs</b>					
<b>Finance</b>					
Bank charges	896	-	-	896	656
<b>Governance costs</b>					
Accountancy fees	8,279	-	-	8,279	14,235
Legal fees	5,085	-	-	5,085	1,680
	13,364	-	-	13,364	15,915
Total resources expended	322,218	11,443	5,572	339,233	274,200
<b>Net income before gains and losses</b>	(19,950)	9,485	13,479	3,014	311,452
<b>Realised recognised gains and losses</b>					
Carried forward	(19,950)	9,485	13,479	3,014	311,452

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# Forget-Me-Not-Club

## Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Unrestricted funds £	Restricted funds £	Endowment funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>Realised recognised gains and losses</b>					
Brought forward	(19,950)	9,485	13,479	3,014	311,452
Realised gains/(losses) on fixed asset investments	(2,171)	-	(10,893)	(13,064)	(38,253)
Revaluation of investments	(21,426)	-	(10,494)	(31,920)	49,662
<b>Net (expenditure)/income</b>	<b>(43,547)</b>	<b>9,485</b>	<b>(7,908)</b>	<b>(41,970)</b>	<b>322,861</b>

