

REGISTERED COMPANY NUMBER: CS000202 (Scotland)
REGISTERED CHARITY NUMBER: SC034036

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025
FOR
GRANGEMOUTH COMMUNITY CARE SCIO

Thomas Barrie & Co LLP
4th Floor, Atlantic House
1a Cadogan Street
Glasgow
G2 6QE

GRANGEMOUTH COMMUNITY CARE SCIO

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for the year ended 31 DECEMBER 2025

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GRANGEMOUTH COMMUNITY CARE SCIO

REPORT OF THE TRUSTEES **for the year ended 31 DECEMBER 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 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

Objectives and aims

Grangemouth Community Care was established to support the elderly of our town by providing specialised transport two days a week to allow them to attend a lunch club, therefore, helping to improve their socialisation and wellbeing, and reducing any potential loneliness.

Every Tuesday and Thursday, we endeavour to provide a bit of fun and enrichment while the elderly are in our care. This is done by interacting with them and being aware of what they have been doing and showing a caring interest. Also, we celebrate special events such as Christmas and Easter as well as marking more modest celebrations such as birthdays and Valentine's Day. We have also restarted our regular bingo sessions which are very popular and the men play dominoes, although enjoy the bingo.

We have had visits this year from our local Member of Parliament, Age Scotland and the local council and we continue to highlight many of the scams that have been circulating etc.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

We have arranged with Dial A Journey to pick up all our elderly. This has proved to be significantly more costly than we would have liked but we have been fortunate in receiving grants from both our local CVS team and the National Lottery.

This has meant that we can continue to take the elderly to local shows where we provide help and support in the theatre as well as the buses. We offered transport to four shows this year, one more than last year, which were well attended. We have managed to secure funding for the theatre tickets so these are free to all who attend.

The place holding the lunch club closes for two weeks in the summer. This year we managed to provide an outing covering one of the days we would normally take our elderly for lunch. We went on a bus run to Aberfoyle and had an afternoon tea in the Scottish Woollen Centre. This was very much enjoyed by the 40 people who attended.

We continue to work very closely with another local charity, Grangemouth Old People's Welfare (GOPW) who run the Talbot House facility and have been building on our relationship with them so we do not duplicate efforts and also to share training options that would be useful for both sets of volunteers.

We continue to share information with our team of volunteers via email and our Whatsapp group

At Christmas GOPW organise an exceptional Christmas lunch where a full Christmas dinner is provided and Santa pays a visit with gifts for all. Through the generosity of Age UK and Asda this event was free of charge.

FINANCIAL REVIEW

Reserves policy

Our biggest outlay is what the buses are going to cost each year. We have been successful so far in receiving enough funding to cover these each year and a little further into this coming financial year. We do a little fundraising on our own behalf e.g. coffee mornings and raffles. From this we can stay in the black by between £5,000 and £10,000. This allows us to continue our service whilst waiting on any large funding applications being processed.

Any funding for transport purposes is restricted in terms of their use and is documented separately in the accounts.

GRANGEMOUTH COMMUNITY CARE SCIO

REPORT OF THE TRUSTEES **for the year ended 31 DECEMBER 2025**

FINANCIAL REVIEW

We are a very small charity who work very closely with our elderly and their families. We hold an Annual General Meeting each year when our activities over the previous financial year are spoken about and a balance sheet presented. We do not restrict our AGM to members of the charity, and in June 2025 we had members of our local community council and councillors in attendance.

We like to ask our clients and their families for feedback and try to act on everything that is passed on to us.

Unfortunately given the age of our elderly, we had suffered a significant number of losses over the year. This may have been because they have moved into care homes or even passed away. It does affect everyone in our charity's community and we do our best to support one another. The bereaved families have been very generous to the charity which has helped us greatly in being able to provide the little extras for our elderly.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by a documented and approved constitution which is reviewed regularly and constitutes a Scottish Charitable Incorporated Organisation.

Recruitment and appointment of new trustees

Trustees are all office bearers. They have all been volunteers with the charity who have been formally recruited (application, interview, references taken up, etc) and become members of the Protecting Vulnerable Groups Scheme. They are appointed at each Annual General Meeting in accordance with the constitution. Their appointment is fully documented in the charity's minutes.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CS000202 (Scotland)

Registered Charity number

SC034036

Registered office

36 Wallace Street
Grangemouth
FK3 8BP

Trustees

E Brown Chair
D Smith Vice Chair
K Nicolson Treasurer
M Orr Secretary (resigned 31.5.25)
C Ryan (appointed 1.1.25)

Company Secretary

C Ryan

Independent Examiner

Thomas Barric & Co LLP
4th Floor, Atlantic House
1a Cadogan Street
Glasgow
G2 6QE

GRANGEMOUTH COMMUNITY CARE SCIO

REPORT OF THE TRUSTEES
for the year ended 31 DECEMBER 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Bank of Scotland
The Direct Business Bank
PO Box 1000
BX2 1 LB

Approved by order of the board of trustees on 29 May 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'K. Nicolson', written in a cursive style.

K Nicolson - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GRANGEMOUTH COMMUNITY CARE SCIO

Independent examiner's report to the trustees of Grangemouth Community Care SCIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

F. Elrick

Francesca Elrick, ACCA

Thomas Barrie & Co LLP
4th Floor, Atlantic House
1a Cadogan Street
Glasgow
G2 6QE

29 May 2026

GRANGEMOUTH COMMUNITY CARE SCIO

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		5,343	15,000	20,343	26,945
Other trading activities	2	150	-	150	1,988
Total		<u>5,493</u>	<u>15,000</u>	<u>20,493</u>	<u>28,933</u>
EXPENDITURE ON					
Charitable activities					
Charity Operations					
		<u>6,820</u>	<u>17,475</u>	<u>24,295</u>	<u>25,682</u>
NET INCOME/(EXPENDITURE)		(1,327)	(2,475)	(3,802)	3,251
RECONCILIATION OF FUNDS					
Total funds brought forward		7,991	7,217	15,208	11,957
TOTAL FUNDS CARRIED FORWARD		<u><u>6,664</u></u>	<u><u>4,742</u></u>	<u><u>11,406</u></u>	<u><u>15,208</u></u>

The notes form part of these financial statements

GRANGEMOUTH COMMUNITY CARE SCIO

BALANCE SHEET
31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Cash at bank		6,664	4,742	11,406	15,208
NET CURRENT ASSETS		<u>6,664</u>	<u>4,742</u>	<u>11,406</u>	<u>15,208</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		6,664	4,742	11,406	15,208
NET ASSETS		<u>6,664</u>	<u>4,742</u>	<u>11,406</u>	<u>15,208</u>
FUNDS	5				
Unrestricted funds				6,664	7,991
Restricted funds				<u>4,742</u>	<u>7,217</u>
TOTAL FUNDS				<u>11,406</u>	<u>15,208</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 May 2026 and were signed on its behalf by:



K Nicolson - Trustee

The notes form part of these financial statements

GRANGEMOUTH COMMUNITY CARE SCIO

NOTES TO THE FINANCIAL STATEMENTS **for the year ended 31 DECEMBER 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentational and functional currency of the financial statements is Pounds Sterling (£).

Going concern

After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Critical accounting judgements and key sources of estimation uncertainty

In preparing these financial statements, the trustees are required to make judgements, estimates and assumptions that affect the application of the Charity's accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognised prospectively.

There are no significant judgements or estimates used in the preparation of these accounts.

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.

Donations

Donations are recognised on receipt. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until those conditions are fully met.

Grants

Grants are recognised when the charity has been notified in writing of both the amount and settlement date. Grants are deferred if terms or conditions must be met before the charity has entitlement to the resources.

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 corporation tax on its charitable activities.

GRANGEMOUTH COMMUNITY CARE SCIO

NOTES TO THE FINANCIAL STATEMENTS - continued **for the year ended 31 DECEMBER 2025**

1. ACCOUNTING POLICIES - continued

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.

Financial instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Cash and cash equivalents

Cash and cash equivalents comprises cash balances.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	150	101
Teas & lunches	-	458
Theatre trips	-	1,429
	<u>150</u>	<u>1,988</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,945	25,000	26,945
Other trading activities	<u>1,988</u>	<u>-</u>	<u>1,988</u>
Total	<u>3,933</u>	<u>25,000</u>	<u>28,933</u>
 EXPENDITURE ON			
Charitable activities			
Charity Operations	<u>7,899</u>	<u>17,783</u>	<u>25,682</u>

GRANGEMOUTH COMMUNITY CARE SCIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 DECEMBER 2025

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(3,966)	7,217	3,251
RECONCILIATION OF FUNDS			
Total funds brought forward	11,957	-	11,957
TOTAL FUNDS CARRIED FORWARD	<u>7,991</u>	<u>7,217</u>	<u>15,208</u>

5. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	7,991	(1,327)	6,664
Restricted funds			
National Lottery	7,217	(2,475)	4,742
TOTAL FUNDS	<u>15,208</u>	<u>(3,802)</u>	<u>11,406</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,493	(6,820)	(1,327)
Restricted funds			
National Lottery	10,000	(12,475)	(2,475)
CVS Falkirk	5,000	(5,000)	-
	<u>15,000</u>	<u>(17,475)</u>	<u>(2,475)</u>
TOTAL FUNDS	<u>20,493</u>	<u>(24,295)</u>	<u>(3,802)</u>

GRANGEMOUTH COMMUNITY CARE SCIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 DECEMBER 2025

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	11,957	(3,966)	7,991
Restricted funds			
National Lottery	-	7,217	7,217
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>11,957</u>	<u>3,251</u>	<u>15,208</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,933	(7,899)	(3,966)
Restricted funds			
National Lottery	15,000	(7,783)	7,217
CVS Falkirk	10,000	(10,000)	-
	<hr/>	<hr/>	<hr/>
	25,000	(17,783)	7,217
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>28,933</u>	<u>(25,682)</u>	<u>3,251</u>

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

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	11,957	(5,293)	6,664
Restricted funds			
National Lottery	-	4,742	4,742
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>11,957</u>	<u>(551)</u>	<u>11,406</u>

GRANGEMOUTH COMMUNITY CARE SCIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 DECEMBER 2025

5. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,426	(14,719)	(5,293)
Restricted funds			
National Lottery	25,000	(20,258)	4,742
CVS Falkirk	15,000	(15,000)	-
	<u>40,000</u>	<u>(35,258)</u>	<u>4,742</u>
TOTAL FUNDS	<u>49,426</u>	<u>(49,977)</u>	<u>(551)</u>

6. RELATED PARTY DISCLOSURES

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

GRANGEMOUTH COMMUNITY CARE SCIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 DECEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,343	1,635
Council of churches	-	300
National lottery	10,000	15,000
Age UK	-	10
CVS Falkirk	5,000	10,000
	<hr/>	<hr/>
	20,343	26,945
Other trading activities		
Fundraising events	150	101
Teas & lunches	-	458
Theatre trips	-	1,429
	<hr/>	<hr/>
	150	1,988
Total incoming resources	<hr/>	<hr/>
	20,493	28,933
EXPENDITURE		
Charitable activities		
Insurance	203	203
Sundries	25	193
Bus transport	21,455	22,083
Volunteer expenses	120	163
Christmas lunches	335	10
Entertainment	1,205	2,099
Age UK lottery	52	56
	<hr/>	<hr/>
	23,395	24,807
Support costs		
Governance costs		
Independent examiners fee	900	875
	<hr/>	<hr/>
Total resources expended	24,295	25,682
	<hr/>	<hr/>
Net (expenditure)/income	<hr/>	<hr/>
	(3,802)	3,251
	<hr/>	<hr/>

This page does not form part of the statutory financial statements