

Trustees' Annual Report for the period

OSCr

From

Period start date

Day	Month	Year
01	04	2024

Period end date

Day	Month	Year
31	03	2025

Office of the Scottish Charity Regulator

Reference and administration details

Charity name

Other names charity is known by

Registered charity number

SC043781

Charity's principal address

Postcode

Q

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name

Office (if any)

Dates acted if
not for whole year

Name of person
(or body) entitled to
appoint trustee (if any)

5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name

Dates acted if not for whole year

Structure, governance and management

Type of governing document

Scottish Charitable Incorporated Organisation

Trustee recruitment and appointment

By election at AGM and by appointment of the board.
Trustees are given the Declaration by Charity Trustee to sign, and support to understand their responsibilities
Trustees new to the organisation are fully briefed on the organisation and its activities.

Objectives and activities

Charitable purposes

The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.
The advancement of the arts, heritage, culture and science.

Summary of the main activities in relation to these objects

The SCIO made a number of grants during the year in furtherance of its charitable purposes.
The Charity operates a Seniors Lunch Club which it continued to support throughout the year.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

We continued to support the Inverness Seniors Lunch Club for older people.

The Charity awarded grants totalling £8,000 during the year.

We generated income of £2,964 through the sale of donated goods.

Financial review

Brief statement of the charity's policy on reserves

The charity carries reserves, standing at £30,617 at the period end. Through the voluntary efforts of the trustees and supporters the SCIO has no operating costs apart from modest bank charges and IT costs. Reserves, which are all unrestricted, may therefore be regarded as available for supporting our objectives in future years.

Details of any deficit

The charity reported a deficit of £7,245 for the year, but continues to carry adequate reserves to enable its grant-giving activities and the lunch club to continue.

Donated facilities and services (if any)

None

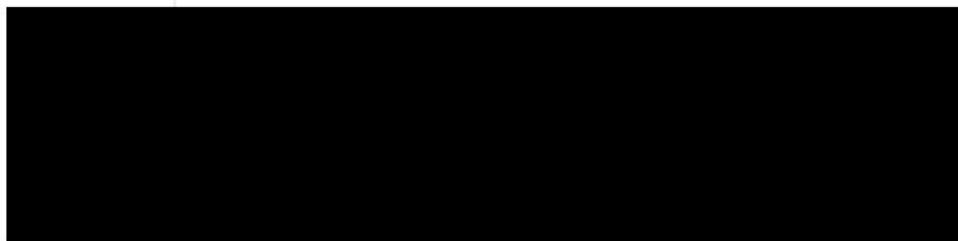
APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees



Position (e.g. Chair) Treasurer

Date 31.12.2025

Receipts and payments accounts							
For the period from				to			
	01	04	2024		31	03	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	-				-	1,000
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts	2,964				2,964	1,689
Income from investments other than land and buildings	575				575	1,733
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	3,539	-	-	-	3,539	4,422
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	3,539	-	-	-	3,539	4,422
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,662				2,662	2,500
Grants and donations	8,000				8,000	1,874
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs	-				-	-
Other	122				122	92
					-	
A3 Sub total	10,784	-	-	-	10,784	4,466
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	10,784	-	-	-	10,784	4,466
Net receipts / (payments)	(7,245)	-	-	-	(7,245)	(44)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(7,245)	-	-	-	(7,245)	(44)

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds						
Cash and bank balances at start of year	37,862				37,862	37,906
Surplus / (deficit) shown on receipts and payments account	(7,245)				(7,245)	(44)
Loan to subsidiary company (B3)	-				-	-
					-	
Cash and bank balances at end of year	30,617	-	-	-	30,617	37,862

(Agree balances with receipts and payments account(s))

	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments			
	Total	-	

	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets				
	Total			

	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities			
	Total	-	

		Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total		

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name _____

Date of approval

Richard Simon Cole-Hamilton

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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C2 Grants

	Individual / institution	Number of grants made	£
Storytelling through Puppetry	Creativity in Care	1	500
Memories Group	Badenoch Shinty	1	500
PAT equipment and training	Fort William Mens Shed	1	500
Transport for Rambles	Highland Disabled Ramblers	1	500
Development Work	Black Isle Cares		2000
Youth Club	The Place Youth Centre		500
Lunch Club	Evanton Social Club		500
Visit to Altnacriche	Scripture Union Scotland		500
Music Matters sessions	Artsplay Highland		500
Soup kitchen	The Oxygen Works		500
Hot meals	St Mary's Church		500
Warm Space	Ness Bank Church		500
Beach Wheelchairs	Nairn Beach Wheelchairs		500
			8,000

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
	£

C3b Trustee remuneration - details

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

		Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Analysis of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Inverness Culloden Rotary Club					-	500
Private donation					-	500
					-	
					-	
Total	-	-	-	-	-	1,000

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Sunday Lunch Club	2,500				2,500	2,500
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	2,500	-	-	-	2,500	2,500

Additional analysis (2)

5 Breakdown of unrestricted funds

					Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	-				-	1,000
Legacies	-				-	-
Grants	-				-	-
Receipts from fundraising activities	-				-	-
Gross trading receipts	2,964				2,964	1,689
Interest	575				575	1,733
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities	-				-	-
Sub total	3,539	-	-	-	3,539	4,422
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	-
Proceeds from sale of investments	-				-	-
Sub total	-	-	-	-	-	-
Total receipts	3,539	-	-	-	3,539	4,422
Payments						
Expenses for fundraising activities	-				-	-
Gross trading payments	-				-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	2,662				2,662	2,500
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Audit / independent examination	-				-	-
Preparation of annual accounts	-				-	-
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Sub total	10,784	-	-	-	10,784	4,466
Payments relating to asset and investment movements						
Purchases of fixed assets	-				-	-
Purchase of investments	-				-	-
Sub total	-	-	-	-	-	-
Total payments	10,784	-	-	-	10,784	4,466
Net receipts / (payments)	(7,245)	-	-	-	(7,245)	(44)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(7,245)	-	-	-	(7,245)	(44)

Nature and purpose of funds

OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts

v2

Report to the trustees/members of Caring and Sharing Highland

Registered charity number SC043781

On the accounts of the charity for the period

Period start date	Period end date
Day Month Year	Day Month Year
1 April 2024	31 March 2025

to

Set out on pages

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 independent examiner's statement

My examination is 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 seeks explanations from the 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 accounts.

Independent examiner's statement

In the course of 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 comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

[Redacted Signature]

Date:

30/1/26

Relevant professional qualification(s) or body (if any):

ICPA

Address:

[Redacted Address]