

# Shetland Community Connections SCIO

Scotland · Charity number SC048665

## Details

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|            |                                                      |
|------------|------------------------------------------------------|
| Status     | Active                                               |
| Legal form | SCIO (Scottish Charitable Incorporated Organisation) |
| Registered | 2018-08-30                                           |
| Register   | <a href="#">View on the OSCR register</a>            |

## Contact

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|         |                                                                                                       |
|---------|-------------------------------------------------------------------------------------------------------|
| Address | c/o Shetland Community Connections<br>Market House<br>14 Market Street<br>Lerwick<br>ZE1 0JP          |
| Website | <a href="https://shetlandcommunityconnections.co.uk/">https://shetlandcommunityconnections.co.uk/</a> |

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

**What the charity does:** The organisation's purpose is to relieve those in need by reason of age, ill health, disability, financial hardship or other disadvantage in Shetland by providing a support service that will help people to plan and organise their own support. This includes the aim of developing a brokerage service to support people who need assistance in deciding for themselves what help they want and how they should be supported.

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

**Objectives:** The organisation's purpose is to relieve those in need by reason of age, ill health, disability, financial hardship or other disadvantage in Shetland by providing a support service that will help people to plan and organise their own support. This includes the aim of developing a brokerage service to support people who need assistance in deciding for themselves what help they want and how they should be supported.

## Geography

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

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2026-03-31 | £0       | £0          | -      | 9         |
| 2025-03-31 | £305,209 | £299,105    | -      | 9         |
| 2024-03-31 | £282,828 | £264,224    | -      | 8         |
| 2022-09-30 | £165,133 | £159,169    | -      | 6         |
| 2021-09-30 | £97,497  | £95,569     | -      | 4         |
| 2020-09-30 | £79,322  | £95,103     | -      | 3         |

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# Accounts

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Charity Registration No. SCO48665 (Scotland)

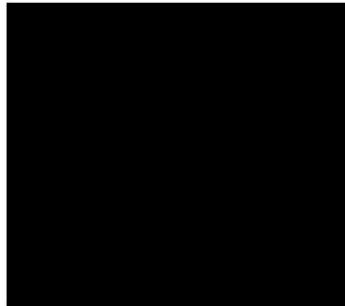
**SHETLAND COMMUNITY CONNECTIONS SCIO**  
**REPORT AND UNAUDITED FINANCIAL**  
**STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2025**

# **SHETLAND COMMUNITY CONNECTIONS SCIO**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**



**Charity number (Scotland)**

SCO48665

**Company number**

CS003594

**Independent examiner**

  
RSM UK Tax and Accounting Limited  
St Olaf's Hall  
Church Road  
Lerwick  
Shetland Isles  
ZE1 0FD

# **SHETLAND COMMUNITY CONNECTIONS SCIO**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2025**

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The Trustees presents its report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2019).

#### **Objectives and activities**

The charity's objects are to relieve those in need by reason of age, ill health, disability, financial hardship or other disadvantage in Shetland by providing a support service that will help people to plan and organise their own support. This includes the aim of developing a brokerage service to support people who need assistance in deciding for themselves what help they want and how they should be supported and there has been no change in these during the year.

The Trustees have paid due regard to guidance issued by the Scottish Charity Regulator in deciding what activities the charity should undertake.

#### **Achievements and performance**

Over the past twelve months, Shetland Community Connections (SCC) has continued to deliver flexible, person-led support across Shetland. We remain focused on empowering individuals and carers through independent brokerage and creative, community-based solutions, to complement what traditional services can offer.

Our Support in the Right Directions (SiRD) service has successfully facilitated the employment of Personal Assistants (PAs). It continues to address service gaps via independent support brokerage—particularly in complex cases navigating the Self-Directed Support (SDS) system. It supported an employer to move a 24/7 package across to the Shetland Islands Council. This was a significant improvement for the supported person and their carer.

Cuppa Connections continues to offer a welcoming, community space. Reaches up to 24 participants weekly; supported by underspend from SCT and Community Mental Health and Wellbeing funding. This is particularly useful for reducing isolation and encouraging community engagement and volunteering.

Shared Lives Shetland (SLS) our community and relationship-based support service is growing and over the last year supported 12 participants with 11 support workers. We have recruited individuals from diverse backgrounds, expanding social care capacity using previously untapped resources.

Operating the Residential Care Homes Reminiscence Project, funded through Hugh Fraser fund and Community Lottery fund, this takes place throughout all care homes in Shetland provides regular visits for meaningful, memory-based engagement.

Recently piloted Sharing Stories Project, a matched one to one reminiscence home visiting service tackling social isolation for older adults and their carers.

This year we have introduced the Improving the Cancer Journey (ICJ) to our suite of services. This has been funded by Macmillan and has supported SCC to establish the service and begun embedding it within local health pathways, whilst supporting people through their cancer journey with their non clinical concerns.

We were delighted to continue to receive funding from the Shetland Charitable Trust to consolidate our person-centred plan offer and to support additional support needs pupils through their transition from school and children's services into a meaningful adult life.

Additionally, we secured funding from the Scottish Mental Health Commission and Cooke Aquaculture, which has enabled the delivery of smaller, targeted projects focused on mental health and reducing social isolation.

# **SHETLAND COMMUNITY CONNECTIONS SCIO**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2025**

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#### **Achievements and performance (continued)**

All of this has been made possible through the generous support of our funders and the continued dedication of our committed staff and Board. Their shared efforts ensure SCC remains a responsive, inclusive, and values-led organisation making a tangible difference across Shetland.

#### **Financial review**

Total income has increased in the year to £305,209 (£282,828 - 2024). Details of principal funding sources are given in the notes to the financial statements. Total expenditure has increased to £299,105 (£264,224 - 2024) giving a net increase in funds for the year of £6,104 (£18,604 - 2024).

The charity is dependent upon the continued support of various funding agencies to fund its future activities. If existing funders cannot provide on-going support, then replacement funders will be approached so that Shetland Community Connections can sustain the existing services provided to clients. If funding cannot be secured then existing reserves will have to be used to fund the deficit and once these are fully utilised, in the absence of any future funding, services will have to be cut.

#### **Reserves Policy and Going Concern**

The Trustees have examined the Charity's requirements for reserves in light of the main risks to the organisation. They have established a policy whereby the unrestricted funds held by the charity should be between 3-6 months of expenditure. Our unrestricted expenditure in 2025 was £6,184 therefore £1,546 - £3,092 would be required to fund 3-6 months running costs. Unrestricted reserves carried forward at the year end will cover this.

#### **Risk management**

The Trustees have assessed the major risks to which the charity is exposed with the major risk being the uncertainty of guaranteed funding in future years. The Trustees are satisfied that systems are in place to mitigate exposure to major risks.

#### **Structure, governance and management**

The charity is a Scottish Charitable Incorporated Organisation (SCIO). It is incorporated by way of its constitution which serves as its governing document.

The members of the Trustees who served during the year were:



None of the members of the Trustees has any beneficial interest in the Scottish Charitable Incorporated Organisation (SCIO).

The structure of the organisation consists of the board who hold regular meetings, and generally control the activities of the organisation.

Trustees may be appointed at any time, by way of a resolution passed by a majority vote at a board meeting up to a maximum of 9 Trustees and a minimum of 3 Trustees.

Employees may serve as Trustees so long as non-employees always make up the majority of the board.

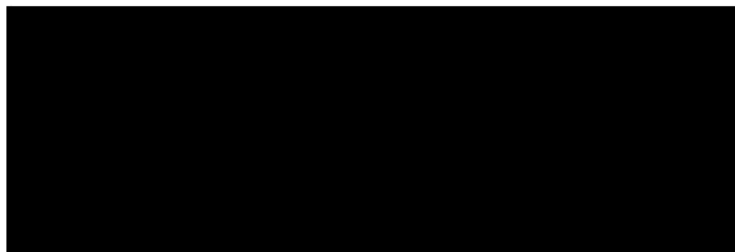
Office bearers are appointed from Trustees. Trustees may be paid reasonable expenses incurred in connection with carrying out their duties. A quorum of three Trustees is required at meetings.

# **SHETLAND COMMUNITY CONNECTIONS SCIO**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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# **SHETLAND COMMUNITY CONNECTIONS SCIO**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF SHETLAND COMMUNITY CONNECTIONS SCIO**

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I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 5 to 16.

#### **Respective responsibilities of Trustees and examiner**

The charity's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

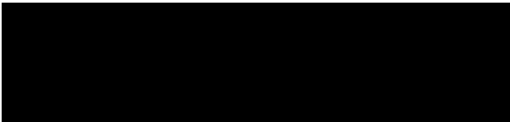
#### **Basis of Independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 view given by the financial statements.

#### **Independent examiner's statement**

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



RSM UK Tax and Accounting Limited  
Chartered Accountant  
St Olaf's Hall  
Church Road  
Lerwick  
Shetland Isles  
ZE1 0FD

Dated: 5 September 2025

# SHETLAND COMMUNITY CONNECTIONS SCIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

|                                                                         |       |                            |                          | 12 months to<br>31 March<br>2025<br>Total<br>£ | 18 months to<br>31 March<br>2024<br>Total<br>£ |
|-------------------------------------------------------------------------|-------|----------------------------|--------------------------|------------------------------------------------|------------------------------------------------|
|                                                                         | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ |                                                |                                                |
| <b><u>Income and endowments from:</u></b>                               |       |                            |                          |                                                |                                                |
| Donations and legacies                                                  | 3     | -                          | 232,525                  | 232,525                                        | 273,617                                        |
| Investments                                                             | 4     | 1,561                      | -                        | 1,561                                          | 417                                            |
| Other income                                                            | 5     | 11,291                     | 59,832                   | 71,123                                         | 8,794                                          |
| <b>Total income</b>                                                     |       | <b>12,852</b>              | <b>292,357</b>           | <b>305,209</b>                                 | <b>282,828</b>                                 |
| <b><u>Expenditure on:</u></b>                                           |       |                            |                          |                                                |                                                |
| Charitable activities                                                   | 6     | 6,184                      | 292,921                  | 299,105                                        | 264,224                                        |
| <b>Net income/(expenditure) for the year/<br/>Net movement in funds</b> |       | <b>6,668</b>               | <b>(564)</b>             | <b>6,104</b>                                   | <b>18,604</b>                                  |
| Total funds brought forward                                             |       | 20,463                     | 42,754                   | 63,217                                         | 44,613                                         |
| <b>Total funds carried forward</b>                                      |       | <b>27,131</b>              | <b>42,190</b>            | <b>69,321</b>                                  | <b>63,217</b>                                  |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**SHETLAND COMMUNITY CONNECTIONS SCIO****BALANCE SHEET****AS AT 31 MARCH 2025**

|                                                       | Notes | 2025<br>£     | £      | 2024<br>£     | £      |
|-------------------------------------------------------|-------|---------------|--------|---------------|--------|
| <b>Current assets</b>                                 |       |               |        |               |        |
| Debtors                                               | 11    | 20,646        |        | 9,513         |        |
| Cash at bank and in hand                              |       | 57,762        |        | 68,149        |        |
|                                                       |       | <u>78,408</u> |        | <u>77,662</u> |        |
| <b>Creditors: amounts falling due within one year</b> | 12    | (9,087)       |        | (14,445)      |        |
| Net current assets                                    |       |               | 69,321 |               | 63,217 |
| <b>Income funds</b>                                   |       |               |        |               |        |
| Restricted funds                                      | 14    |               | 42,190 |               | 42,754 |
| <u>Unrestricted funds</u>                             |       |               |        |               |        |
| Unrestricted funds                                    | 15    | 27,131        |        | 20,463        |        |
|                                                       |       | <u>27,131</u> |        | <u>20,463</u> |        |
|                                                       |       |               | 69,321 |               | 63,217 |

The financial statements were approved by the Trustees on 21/9/2025



# **SHETLAND COMMUNITY CONNECTIONS SCIO**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

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### **1 Accounting policies**

#### **Charity information**

Shetland Community Connections SCIO is a Scottish Charitable Incorporated Organisation, incorporated in Scotland. The registered office is c/o Shetland Community Connections, Market House, 14 Market Street, Lerwick, ZE1 0JP.

#### **Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The basis of preparation changed from receipts and payments to accruals basis for the 2024 period.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

#### **Reporting Period**

The reporting period to 31 March 2024 was for an 18 month period due to a change in year end to align with funders and was agreed with the Office of the Scottish Charity Regulator

#### **Going concern**

At the time of approving the financial statements, the Trustees has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The charity is dependent upon the continued support of various funding agencies to fund its future activities. If existing funders cannot provide on-going support then replacement funders will be approached so that Shetland Community Connections can sustain the existing services provided to clients. If funding cannot be secured then existing reserves will have to be used to fund the deficit and once these are fully utilised, in the absence of any future funding, services will have to be cut.

Funding agreements with Inspiring Scotland and National Lottery are in place for the following financial year. The charity also has funding from Shetland Charitable Trust, Coastal Communities and Robertson Trust for the following year. The directors believe that sufficient funds are in place to allow the charity to continue for a further 12 months and the accounts have therefore been prepared on the going concern basis.

#### **Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

# **SHETLAND COMMUNITY CONNECTIONS SCIO**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2025**

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#### **1 Accounting policies (Continued)**

##### **Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

##### **Resources expended**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Income and expenditure account on a basis designed to reflect the use of the resource.

##### **Cash and cash equivalents**

Cash and cash equivalents include deposits held at call with banks.

##### **Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include trade debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# **SHETLAND COMMUNITY CONNECTIONS SCIO**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025**

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### **1 Accounting policies (Continued)**

#### ***Basic financial liabilities***

Basic financial liabilities, including trade creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### ***Employee benefits***

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

#### ***Retirement benefits***

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### ***Reserves policy***

The Trustees have examined the Charity's requirements for reserves in light of the main risks to the organisation. They have established a policy whereby the unrestricted funds held by the charity should be between 3-6 months of expenditure. However, the trustees recognise this sum may only be achieved by building on reserves through operating surpluses that maybe subject to funder grant condition restraints.

### **2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the Trustees is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. There were no critical estimates or judgements considered significant.

# SHETLAND COMMUNITY CONNECTIONS SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 3 Donations and legacies

|                                              | 2025    | 2024    |
|----------------------------------------------|---------|---------|
|                                              | £       | £       |
| Grants                                       | 232,525 | 273,617 |
| <b>Grants receivable for core activities</b> |         |         |
| Inspiring Scotland                           | 109,551 | 147,227 |
| Shetland Islands Council                     | -       | 36,050  |
| National Lottery                             | 43,593  | 37,800  |
| Shetland Charitable Trust                    | 17,700  | 17,700  |
| Voluntary Action Shetland                    | 5,000   | 10,000  |
| The Robertson Trust                          | 8,000   | 8,000   |
| AGE Scotland                                 | 12,500  | 16,840  |
| Shetland Coastal Communities                 | 31,787  | -       |
| Hugh Fraser Foundation                       | 4,394   | -       |
|                                              | 232,525 | 273,617 |

### 4 Investments

|                     | 2025  | 2024 |
|---------------------|-------|------|
|                     | £     | £    |
| Interest receivable | 1,561 | 417  |

### 5 Other income

|                                         | Unrestricted funds | Restricted funds | Total 2025 | Total 2024 |
|-----------------------------------------|--------------------|------------------|------------|------------|
|                                         | £                  | £                | £          | £          |
| Support and administrative services     | 11,291             | 59,832           | 71,123     | 8,794      |
| <b>For the year ended 31 March 2024</b> | 8,794              | -                |            | 8,794      |

# SHETLAND COMMUNITY CONNECTIONS SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 6 Charitable activities

|                                                    | 2025<br>£      | 2024<br>£      |
|----------------------------------------------------|----------------|----------------|
| Staff costs                                        | 194,898        | 206,748        |
| Rent                                               | 883            | 1,012          |
| Staff expenses and mileage                         | 9,184          | 11,220         |
| Office costs                                       | 4,236          | 3,081          |
| Insurance                                          | 586            | 489            |
| Information & Communications Technology            | 14,016         | 15,351         |
| Bank charges                                       | 70             | 69             |
| Community Mental Health & Wellbeing grant expenses | 4,812          | 7,277          |
| Advertising                                        | 1,558          | 3,055          |
| Recharges                                          | 6,075          | 2,014          |
| Peninsula                                          | 1,398          | 3,729          |
| Memberships                                        | 1,900          | 4,199          |
| Social activities                                  | 19,172         | -              |
| Carer costs                                        | 25,070         | -              |
| Other charitable expenditure                       | 6,373          | -              |
|                                                    | <u>290,231</u> | <u>258,244</u> |
| Share of support costs (see note 7)                | 1,670          | 1,940          |
| Share of governance costs (see note 7)             | 7,204          | 4,040          |
|                                                    | <u>299,105</u> | <u>264,224</u> |
| <b>Analysis by fund</b>                            |                |                |
| Unrestricted funds                                 | 6,184          |                |
| Restricted funds                                   | 292,921        |                |
|                                                    | <u>299,105</u> |                |
| <b>For the year ended 31 March 2024</b>            |                |                |
| Unrestricted funds                                 |                | 21,055         |
| Restricted funds                                   |                | 243,169        |
|                                                    |                | <u>264,224</u> |

# SHETLAND COMMUNITY CONNECTIONS SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 7 Support costs

|                                        | Support costs | Governance costs | 2025         | 2024         | Basis of allocation |
|----------------------------------------|---------------|------------------|--------------|--------------|---------------------|
|                                        | £             | £                | £            | £            |                     |
| Bookkeeping and payroll fees           | 1,670         | -                | 1,670        | 1,940        | Cost                |
| Accountancy fees                       | -             | 5,104            | 5,104        | 2,400        | Governance          |
| Independent examination fees           | -             | 2,100            | 2,100        | 1,640        | Governance          |
|                                        | <u>1,670</u>  | <u>7,204</u>     | <u>8,874</u> | <u>5,980</u> |                     |
| Analysed between Charitable activities | <u>1,670</u>  | <u>7,204</u>     | <u>8,874</u> | <u>5,980</u> |                     |

### 8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2024: None). [REDACTED] has been reimbursed for shelving materials bought totalling £49 in the year (2024: [REDACTED] was reimbursed travel expenses totalling £145 in the year).

### 9 Employees

#### Number of employees

The average monthly number employees during the year was:

|                       | 2025<br>Number | 2024<br>Number |
|-----------------------|----------------|----------------|
|                       | <u>9</u>       | <u>8</u>       |
| Employment costs      | 2025<br>£      | 2024<br>£      |
| Wages and salaries    | 179,981        | 180,943        |
| Social security costs | 9,477          | 18,398         |
| Other pension costs   | 5,440          | 7,407          |
|                       | <u>194,898</u> | <u>206,748</u> |

No employee received remuneration of more than £60,000.

### 10 Taxation

HMRC recognises the company as a Scottish charity and it is not liable to Corporation Tax on its charitable activities.

# **SHETLAND COMMUNITY CONNECTIONS SCIO**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2025**

#### **11 Debtors**

|                                             | <b>2025</b>   | <b>2024</b>  |
|---------------------------------------------|---------------|--------------|
|                                             | <b>£</b>      | <b>£</b>     |
| <b>Amounts falling due within one year:</b> |               |              |
| Trade debtors                               | 15,336        | 2,558        |
| Prepayments and accrued income              | 5,310         | 6,955        |
|                                             | <u>20,646</u> | <u>9,513</u> |

#### **12 Creditors: amounts falling due within one year**

|                              | <b>Notes</b> | <b>2025</b>  | <b>2024</b>   |
|------------------------------|--------------|--------------|---------------|
|                              |              | <b>£</b>     | <b>£</b>      |
| Trade creditors              |              | 3,531        | 1,806         |
| Government grants            | <b>13</b>    | -            | 8,789         |
| Accruals and deferred income |              | 5,556        | 3,850         |
|                              |              | <u>9,087</u> | <u>14,445</u> |

#### **13 Government grants**

Included within creditors is £Nil (2024 - £8,789) from Hugh Fraser Foundation and National Lottery in relation to future years' funding. These grants have been deferred because they are subject to performance related conditions and do not run concurrent to the accounting year. As the charity is liable to deliver a service in the next year then the corresponding income is deferred until the performance conditions have been met.

# SHETLAND COMMUNITY CONNECTIONS SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

|                                                                                        | Balance at 1<br>April 2024 | Movement in funds          |                            | Balance at 31<br>March 2025 |
|----------------------------------------------------------------------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|
|                                                                                        | £                          | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | £                           |
| Support in the Right Direction                                                         | 13,305                     | 109,551                    | (115,841)                  | 7,015                       |
| Shared Lives Non Grant                                                                 | -                          | 24,967                     | (22,868)                   | 2,099                       |
| Improving the Cancer Journey                                                           | -                          | 33,227                     | (33,227)                   | -                           |
| Community Mental Health and Wellbeing (Voluntary<br>Action Shetland) Cuppa Connections | 4,158                      | 5,189                      | (4,812)                    | 4,535                       |
| National Lottery Awards for All                                                        | -                          | 6,592                      | (588)                      | 6,004                       |
| Hugh Fraser Foundation                                                                 | -                          | 4,394                      | (4,394)                    | -                           |
| Shetland Charitable Trust                                                              | 4,425                      | 17,700                     | (19,771)                   | 2,354                       |
| AGE Scotland                                                                           | 16,585                     | 12,500                     | (13,338)                   | 15,747                      |
| The Robertson Trust                                                                    | -                          | 8,000                      | (8,000)                    | -                           |
| Shetland Coastal Communities Fund                                                      | -                          | 31,787                     | (31,787)                   | -                           |
| National Lottery Community                                                             | 4,281                      | 37,000                     | (37,025)                   | 4,256                       |
| Scottish Mental Health Arts Festival                                                   | -                          | 450                        | (436)                      | 14                          |
| Cooke Scotland - Busy Bags                                                             | -                          | 1,000                      | (834)                      | 166                         |
|                                                                                        | <u>42,754</u>              | <u>292,357</u>             | <u>(292,921)</u>           | <u>42,190</u>               |

# SHETLAND COMMUNITY CONNECTIONS SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 14 Restricted funds (Continued)

Support In the Right Direction - to deliver Independent support to people and families accessing social care and to support them exercise choice and control over that care. £13,305 brought forward. £109,551 received this period. £115,841 spent, leaving a closing balance of £7,015 carry forward into 25-26.

Shared Lives Non Grant - to fund shared lives project. £24,967 received in the year. £22,868 spent, leaving a closing balance of £2,099 carry forward into 25-26.

Improving the Cancer Journey - to support anyone in Shetland affected by cancer with their non clinical needs. £33,227 received in the year, this was all spent leaving a closing balance of nil.

Community Mental Health and Wellbeing (Voluntary Action Shetland) - wellbeing support. £4,158 brought forward. £5,189 received this year. £4,812 spent, leaving a closing balance of £4,535 carry forward into 25-26.

National Lottery Awards for All - to fund reminiscence project. £6,592 received in the year. £588 spent, leaving a closing balance of £6,004 carry forward into 25-26.

Hugh Fraser Foundation - to provide reminiscence activities throughout Shetland Care Homes. £4,394 received in the year, this was all spent leaving a closing balance of nil.

Shetland Charitable Trust - funding to focus on young people who are transitioning into their adult life - using the person centred path tool. £4,425 brought forward. £17,700 received in the year. £19,771 spent, leaving a closing balance of £2,354 carry forward into 25-26.

AGE Scotland - to fund the Getting There project, specifically for people with dementia. £16,585 brought forward. £12,500 received in the year. £13,338 spent, leaving a closing balance of £15,747 carry forward into 25-26.

The Robertson Trust - to fund shared lives project. £8,000 received all spent, fund to stay open.

Shetland Coastal Communities Fund - to fund shared lives project. £31,787 received all spent, fund to stay open.

National Lottery Community - to fund shared lives project. £4,281 brought forward. £37,000 received in the year. £37,025 spent, leaving a closing balance of £4,256 carry forward into 25-26

Scottish Mental Health Arts Festival - to support mental health through art. £450 received in the year. £436 spent, leaving a closing balance of £14 carry forward into 25-26.

Cooke Busy Bags - to provide activity bags for people who are either housebound or socially isolated. £1,000 received in the year. £834 spent, leaving a closing balance of £166 carry forward into 25-26.

#### 15 Unrestricted funds

The General Fund is used to finance all activities of the organisation and build on reserves:

|                            | Balance at 1<br>April 2024<br>£ | Movement in funds          |                            | Balance at 31<br>March 2025<br>£ |
|----------------------------|---------------------------------|----------------------------|----------------------------|----------------------------------|
|                            |                                 | Incoming<br>resources<br>£ | Resources<br>expended<br>£ |                                  |
| General unrestricted funds | 20,463                          | 12,852                     | (6,184)                    | 27,131                           |
|                            | <u>20,463</u>                   | <u>12,852</u>              | <u>(6,184)</u>             | <u>27,131</u>                    |

# **SHETLAND COMMUNITY CONNECTIONS SCIO**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2025**

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#### **16 Analysis of net assets between funds**

|                                                    | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>£</b> |
|----------------------------------------------------|-------------------------------------|-----------------------------------|--------------------|
| Fund balances at 31 March 2025 are represented by: |                                     |                                   |                    |
| Current assets/(liabilities)                       | 27,131                              | 42,190                            | 69,321             |
|                                                    | <u>27,131</u>                       | <u>42,190</u>                     | <u>69,321</u>      |
|                                                    | <u>27,131</u>                       | <u>42,190</u>                     | <u>69,321</u>      |

#### **17 Related party transactions**

There were no disclosable related party transactions during the year (2024- none).