

**FLOC: FOR THE LOVE OF A CHILD SCIO**

A CHARITABLE INCORPORATED ORGANISATION (CIO)

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 AUGUST 2025

**FLOC: FOR THE LOVE OF A CHILD SCIO**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
FOR THE YEAR ENDED 31 AUGUST 2025

**Charity Number**

SC049284

**Independent Examiner**

Cangaf Accountants & Business Advisers  
235 Tonge Moor Road  
Bolton  
BL2 2HR

# **FLOC: FOR THE LOVE OF A CHILD SCIO**

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# **FLOC: FOR THE LOVE OF A CHILD SCIO**

## **TRUSTEES' REPORT**

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

The trustees present their annual report and financial statements for the year ended 31 August 2025 .

Our vision is to see our therapeutic programmes grow and to be used throughout the UK and abroad. We want to see children having early therapeutic intervention so they can reach their full potential and lead a healthy life.

At the heart of all our projects is a commitment to supporting children who have experienced trauma, loss, bereavement, and other Adverse Childhood Experiences (ACEs).

We use drama therapy and other creative arts psychotherapies to help children express, process, and heal from their pain empowering them to move forward with resilience and renewed hope.

#### **Our Approach**

For the Love Of a Child uses creative therapeutic approaches using drama therapy, to aid healing to children and their families who have suffered with war, trauma, loss and their mental health and wellbeing.

We aim to provide group sessions, 1:1 sessions and practical support, enhancing opportunities, especially to those who would not be able to afford this support.

We provide all our groups free of charge. We aim to provide timely early intervention, so children and their families can process what has happened, allowing them to reach their full potential.

#### **Our Reach**

This year our projects and programmes have been delivered in countries across the globe. In schools, refugee and IDP camps, Brick Kiln villages and vulnerable community groups. We are so grateful for the Impact we've been able to have on children's lives both nationally and internationally.

#### **FINANCIAL REVIEW**

The trustees have implemented robust budgetary controls to monitor costs in an effort to continue to deliver its service in the future.

The total income for the twelve months under review was £88,269 (2024: £71,777). Expenditure for the same period was £77,501 ( 2024: £85,231). The charity recorded an operating surplus for the year which is £ 10,768.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 (FRS102).

The trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees and signed on its behalf by:

-----  
[Redacted Signature]

**Trustee**

Date : **20 October 2025**

# **FLOC: FOR THE LOVE OF A CHILD SCIO**

## **INDEPENDENT EXAMINER'S REPORT**

**FOR THE YEAR ENDED 31 AUGUST 2025**

Independent Examiner's Report to the Trustees of FLOC: For the Love of a Child SCIO

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 31 August 2025 which consists of the statement of financial activities, balance sheet and the related notes

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity

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 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 2006 Accounts Regulations. 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 view given by 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
- to prepare accounts which accord with the accounting records and comply with Regulation 8 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.

  
for and on behalf of **Cangaf Accountants & Business Advisers**

Date: **21 October 2025**

**FLOC: FOR THE LOVE OF A CHILD SCIO**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
FOR THE YEAR ENDED 31 AUGUST 2025

<b>Recommended categories by activity</b>	<b>Notes</b>	<b>Unrestricted funds £</b>	<b>Restricted income funds £</b>	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
<b>Income and endowments from:</b>					
Donations and legacies	2	15,886.00	66,600.00	82,486.00	60,637.00
Charitable activities	3	3,035.00	2,748.00	5,783.00	10,894.00
Investments	4	-	-	-	246.00
<b>Total</b>		<b>18,921.00</b>	<b>69,348.00</b>	<b>88,269.00</b>	<b>71,777.00</b>
<b>Expenditure on:</b>					
Charitable activities	5	16,783.00	60,553.00	77,336.00	54,387.00
Other	7	165.00	-	165.00	165.00
<b>Total</b>		<b>16,948.00</b>	<b>60,553.00</b>	<b>77,501.00</b>	<b>85,231.00</b>
<b>Net income/(expenditure)</b>		<b>1,973.00</b>	<b>8,795.00</b>	<b>10,768.00</b>	<b>(13,454.00)</b>
<b>Net movement in funds</b>		<b>1,973.00</b>	<b>8,795.00</b>	<b>10,768.00</b>	<b>(13,454.00)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		(2,681.00)	10,668.00	7,987.00	21,441.00
<b>Total funds carried forward</b>		<b>(708.00)</b>	<b>19,463.00</b>	<b>18,755.00</b>	<b>7,987.00</b>

## FLOC: FOR THE LOVE OF A CHILD SCIO

### BALANCE SHEET

FOR THE YEAR ENDED 31 AUGUST 2025

Recommended categories by activity	Notes	Total Funds 2025 £	Total Funds 2024 £
Fixed assets			
Tangible assets	10	141.88	307.00
<b>Total fixed assets</b>		<b>141.88</b>	<b>307.00</b>
Current assets			
Cash at bank and in hand	11	18,802.12	7,680.00
<b>Total current assets</b>		<b>18,802.12</b>	<b>7,680.00</b>
Creditors: amounts falling due within one year	12	189.00	-
<b>Net current assets/(liabilities)</b>		<b>18,613.12</b>	<b>7,680.00</b>
Total net assets		18,755.00	7,987.00
<b>Funds of the Charity</b>			
Unrestricted funds	13	(708.00)	(2,681.00)
Restricted income funds	13	19,463.00	10,668.00
Endowment funds	13	-	-
<b>Total funds</b>		<b>18,755.00</b>	<b>7,987.00</b>

The financial statements were approved by the trustees on 20 October 2025 and signed on its behalf by:

  
Trustee

Date : **20 October 2025**



**FLOC: FOR THE LOVE OF A CHILD SCIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED 31 AUGUST 2025

**1. Accounting Policies**

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

**1.1 Basis of preparation**

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pence.

**1.2 Going concern**

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

**1.3 Income from donations or grants**

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal order is made in writing. If a donation or grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

**1.4 Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

## 1.5 Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

- **a) Donated goods for distribution to beneficiaries**

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

- **b) Donated goods for resale**

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

- **c) Donated goods and services capitalised as Tangible fixed assets**

Goods donated for on-going use by a charity in carrying out its activities are recognised as tangible fixed assets with the corresponding gain recognised as income from donations within the SoFA.

## 1.6 Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

## **1.7 Expenditure**

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

### **Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

### **Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets. Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

### **Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

### **Charitable status**

The Charity is a Scottish Charitable Incorporated Organisation (SCIO), governed by a constitution.

## **1.8 Taxation**

The organisation is a registered charity and has no liability to income tax or corporation tax on its charitable activities during the year.

Value added tax is accounted for on an accruals basis.

## **1.9 Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

## **1.10 Fund accounting**

Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

## **1.11 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the Trustees are 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, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

## **1.12 Tangible fixed assets**

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

<b>Name</b>	<b>Rate (%)</b>	<b>Year</b>	<b>Method</b>
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## **1.13 Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

## 2. Income from Donations and Legacies

Analysis	Unrestricted funds	Restricted income funds	Total funds 2025	Total funds 2024
	£	£	£	£
Gift Aid	-	-	-	5,467.00
Grants	15,886.00	66,600.00	82,486.00	55,170.00
<b>Total</b>	<b>15,886.00</b>	<b>66,600.00</b>	<b>82,486.00</b>	<b>60,637.00</b>

## 3. Income from Charitable Activities

Analysis	Unrestricted funds	Restricted income funds	Total funds 2025	Total funds 2024
	£	£	£	£
Individual donations	3,035.00	2,748.00	5,783.00	10,894.00
<b>Total</b>	<b>3,035.00</b>	<b>2,748.00</b>	<b>5,783.00</b>	<b>10,894.00</b>

## 4. Income from Investments

Analysis	Total funds 2024
	£
Interest income	246.00
<b>Total</b>	<b>246.00</b>

## 5. Expenditure on Charitable Activities

Analysis	Unrestricted funds	Restricted income funds	Total funds 2025	Total funds 2024
	£	£	£	£
Bank charges	20.00	99.00	119.00	85.00
Charity running cost	-	-	-	4,249.00
Donations	140.00	3,987.00	4,127.00	-
Printing and stationery	7.00	-	7.00	54.00
Legal/professional fees	59.00	-	59.00	-
Staff costs	-	1,640.00	1,640.00	-
Staff entertainment	-	70.00	70.00	229.00
Temporary staff costs	-	-	-	3,635.00
Insurance and licenses	-	-	-	418.00
Administrative motor and travel costs-Travel and subsistence	-	3,687.00	3,687.00	5,688.00
Information and publications	-	-	-	873.00
Software, IT support and related costs	2,078.00	-	2,078.00	966.00
Sundry expenses	-	797.00	797.00	4,198.00
Telephone, fax and broadband	-	29.00	29.00	48.00
Accountancy and bookkeeping	2,108.00	-	2,108.00	1,985.00
Legal and professional costs-Interpreter costs	-	-	-	1,280.00
<b>Total</b>	<b>4,412.00</b>	<b>10,309.00</b>	<b>14,721.00</b>	<b>23,708.00</b>
Support Costs	12,371.00	50,244.00	62,615.00	30,679.00
	<b>16,783.00</b>	<b>60,553.00</b>	<b>77,336.00</b>	<b>54,387.00</b>

## 6. Support Costs

	Total funds 2025	Total funds 2024
Analysis	£	£
<b>Support Costs</b>		
Insurance	521.00	-
Postage, Freight & Courier	10.00	-
Subscriptions	247.00	-
Therapists costs	21,509.00	-
Rent	400.00	2,271.00
Wages and salaries	39,640.00	59,087.00
Advertising and marketing	288.00	-
	<b>62,615.00</b>	<b>61,358.00</b>

## 7. Other Expenditure

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Depreciation Charge for the Year - Fixtures & Fittings	-	-	165.00
Depreciation Charge for the Year - Computer Equipment	165.00	165.00	-
<b>Total</b>	<b>165.00</b>	<b>165.00</b>	<b>165.00</b>

## 8. Details of certain Items of Expenditure

	This year	Last year
	£	£
<b>Independent examiner's fees</b>	500	500
<b>Assurance services other than audit or independent examination</b>		
<b>Tax advisory fees</b>		
<b>Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner</b>		

## 9. Employee's Emoluments

### 9.1 Staff Costs

	This year	Last year
	£	£
<b>Salaries and wages</b>	39,640	59,087
<b>Social security costs</b>		
<b>Pension costs (defined contribution scheme)</b>		
<b>Other employee benefits</b>		
<b>Total staff costs</b>		

**This year:**

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Nil

**Last year:**

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Nil

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Nil

### 9.2 Average head count in the year

### 9.3 Ex-gratia payments to employees and others (excluding trustees)

Nil

### 9.4 Redundancy payments

Nil

## 10. Tangible Fixed Assets

	Computer Equipment	Fixtures & Fittings
	£	£
<b>10.1 Cost or valuation</b>		
At 01 September 2024	499.00	-
Additions	-	-
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 August 2025	<b>499.00</b>	-

#### 10.2 Depreciation and impairments

At 01 September 2024	192.12	-
Charge for the year	165.00	-
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 August 2025	<b>357.12</b>	-

#### 10.3 Net book value

At 01 September 2024	306.88	-
At 31 August 2025	<b>141.88</b>	-

### 11. Cash at bank and in hand

	Total funds 2025 £	Total funds 2024 £
Cash at bank and in hand	18,802.12	7,680.00
<b>Total</b>	<b>18,802.12</b>	<b>7,680.00</b>

### 12. Creditors: Amounts falling due within one year

	Total funds 2025 £
Other creditors	189.00
<b>Total</b>	<b>189.00</b>



### 13. Charity funds

#### 13.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted funds	(2,681.00)	18,921.00	16,948.00	-	-	(708.00)
Restricted income funds	10,668.00	69,348.00	60,553.00	-	-	19,463.00
<b>Total</b>	<b>7,987.00</b>	<b>88,269.00</b>	<b>77,501.00</b>	<b>-</b>	<b>-</b>	<b>18,755.00</b>

#### 13.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted funds	-	15,295.00	17,976.00	-	-	(2,681.00)
Restricted income funds	21,441.00	56,482.00	67,255.00	-	-	10,668.00
<b>Total</b>	<b>21,441.00</b>	<b>71,777.00</b>	<b>85,231.00</b>	<b>-</b>	<b>-</b>	<b>7,987.00</b>