

**Report of the Committee and  
Unaudited Financial Statements for the Year Ended  
30 April 2025  
for  
FEELING BLUE SCIO**

Infinity Advisors Limited t/a Infinity Partnership  
5 Carden Place  
Aberdeen  
AB10 1UT

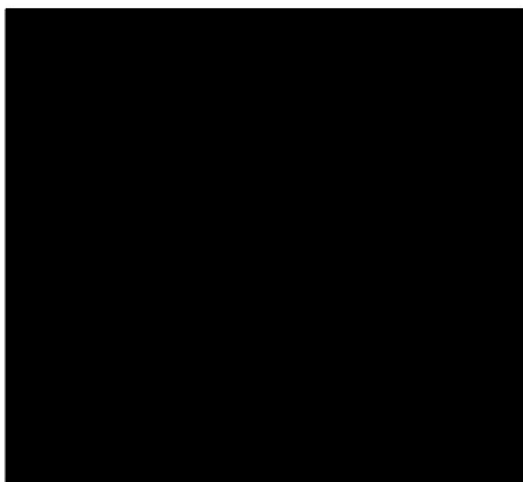
Contents of the Financial Statements  
for the Period Ended 30 April 2025

	Page
Report of the Committee	1
Independent Examiner’s Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 7
Detailed Statement of Financial Activities	8

**Report of the Committee  
for the Period Ended 30 April 2025**

The committee present their report with the financial statements of the voluntary organisation for the period ended 30 April 2025. The committee have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**



**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The voluntary organisation is controlled by its governing document, a deed of trust, and constitutes as a SCIO.

**Risk Management**

The committee have a duty to identify and review the risks to which the voluntary organisation is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**ON BEHALF OF THE COMMITTEE:**



5/9/25

.....  
Date

**Independent Examiner's Report to the Committee of  
Feeling Blue SCIO**

I report on the accounts for the period ended 30 April 2025 set out on pages three to seven.

**Respective responsibilities of committee 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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of the Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

Our examination is carried out in accordance with Regulations 11 of the 2006 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 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.

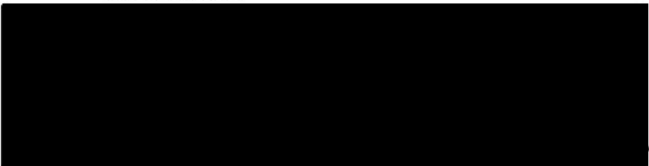
**Independent examiner's statement**

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

(1) Which given us 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 Regulations, and
- To prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Regulations have not been met, or

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



Infinity Advisors Limited t/a Infinity Partnership  
5 Carden Place  
Aberdeen  
AB10 1UT

Date 5/9/2025

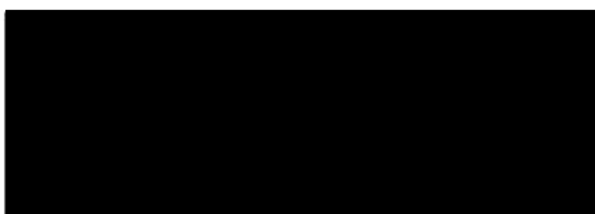
**Statement of Financial Activities**  
**For the Period Ended 30 April 2025**

		<b>Year Ended 30/04/25</b>
	<b>Notes</b>	<b>Total Funds £</b>
<b>INCOMING RESOURCES</b>		
<b>Incoming resources from generated funds</b>		
Voluntary income		145,134
<b>RESOURCES EXPANDED</b>		
<b>Costs of generating funds</b>		
Costs of generating voluntary income	2	26,671
Fundraising trading: cost of goods sold and other costs		-
<b>Governance costs</b>		-
<b>Other incoming resources</b>		-
Total resources expended		26,671
<b>NET INCOMING RESOURCES</b>		118,463
Total funds brought forward		-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>£ 118,463</b>

**Balance Sheet**  
**At 30 April 2025**

		Year Ended 30/04/25
	Notes	Total Funds £
<b>FIXED ASSETS</b>		
Tangible assets	5	549
		<u>549</u>
<b>CURRENT ASSETS</b>		
Debtors	6	-
Cash at bank		121,136
		<u>121,136</u>
<b>CREDITORS</b>		
Amounts falling due within one year	7	(3,222)
		<u>(3,222)</u>
<b>NET CURRENT ASSETS</b>		<u>118,463</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>118,463</u>
<b>NET ASSETS</b>		<u>118,463</u>
<b>Funds</b>	8	
Restricted Funds		-
Unrestricted Funds		118,463
		<u>118,463</u>
<b>TOTAL FUNDS</b>		<u>£118,463</u>

The financial statements were approved by the Committee on .....5.9.25..... and were signed on its behalf by:



**Notes to the Financial Statements**  
**For the Period Ended 30 April 2025**

**1. ACCOUNTING POLICIES**

**Accounting Convention**

These accounts have been prepared on the accruals basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

**Incoming Resources**

All incoming resources are included on the Statement of Financial Activities when the voluntary organisation is legally entitled to the income and the amount can be quantified with reasonable accuracy

**Resources expended**

Expenditure is accrued for on an accruals basis and has been classified under headings that aggregate all costs 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 resource.

**Tangible fixed assets**

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

Computer equipment	- Straight line over 3 years
--------------------	------------------------------

**Taxation**

The voluntary organisation is exempt from tax on its voluntary organisation activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the voluntary organisations objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the voluntary organisation. 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.

## 2. COSTS OF GENERATING VOLUNTARY INCOME

	£
Staff costs	22,927
Administrative costs	3,744
	<hr/>
	£ 26,671
	<hr/>

## 3. TRUSTEE'S REMUNERATION AND BENEFITS

There were no committees' remuneration or other benefits for the period ended 30 April 2025.



**Note to the Financial Statements**  
**For the Period Ended 30 April 2025**

**4. STAFF COSTS**

	£
Sub-contractors	22,927
	<u>22,927</u>

**5. TANGIBLE FIXED ASSETS**

	Computer equipment
	£
<b>COST</b>	
At 1 May 2024	-
Additions	549
	<u>549</u>
At 30 April 2025	<u>549</u>
<b>DEPRECIATION</b>	
At 1 May 2024	-
Charge for year	-
	<u>-</u>
At 30 April 2025	<u>-</u>
<b>NET BOOK VALUE</b>	
At 30 April 2025	<u><u>549</u></u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £
Debtors	-
	<u>-</u>

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

	2025 £
Other creditors	3,222

## 8. MOVEMENT IN FUNDS

	At 30 April 2024 £	Net Movement In Funds £	At 30 April 2025 £
Unrestricted funds			
General Fund	-	118,463	118,463
	<u>-</u>	<u>118,463</u>	<u>118,463</u>

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

	Incoming Resources £	Resources Expended £	Movement In funds £
Unrestricted Funds			
General Fund	145,134	(26,671)	118,463
TOTAL FUNDS	<u>145,134</u>	<u>(26,671)</u>	<u>118,463</u>

**Detailed Statement of Financial Activities**  
**For the Period Ended 30 April 2025**

**INCOMING RESOURCES**

	<b>Year Ended 30/04/25</b>
	<b>£</b>
<b>Voluntary Income</b>	
Income	145,134
	<hr/>
	145,134
	<hr/>
Total incoming resources	145,134
<b>Resources Expended</b>	
Costs of generating voluntary income	
Sub-contractors	22,927
Course Fees	-
	<hr/>
	22,927
<b>Governance costs</b>	
Accountancy (voluntary)	1,800
<b>Other incoming resources</b>	
Bank interest received	-
<b>Support costs</b>	
Other	-
Administrative costs	1,944
	<hr/>
<b>Total resources expended</b>	26,671
	<hr/>
<b>Net Income</b>	118,463
	<hr/>