REGISTERED CHARITY NUMBER: SC43820

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2026

for

Caithness Klics

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Caithness Klics

Contents of the Financial Statements
for the Year Ended 31 March 2026

	Page
Report of the Trustees	1 to 7
Independent Examiner's Report	8 to 9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 to 21
Detailed Statement of Financial Activities	22 to 23

Caithness Klics

Report of the Trustees
for the Year Ended 31 March 2026

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. 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

Our charity is the only dedicated project of its kind in Caithness, we offer a service to young children between the ages of 5 and 18 who, for one reason or another, have found themselves in a caring role in the home.

The key targets are to support Young Carers at and out-with school. To give them opportunities to reach their potential and help their families, to enable better support for the Young Carers.

Caithness Klics

Report of the Trustees
for the Year Ended 31 March 2026

OBJECTIVES AND ACTIVITIES

Significant activities

Over the last year there has been significant changes in staffing within KLICS. Securing Funding enabled us to create and advertise new positions within the service. Our employee numbers raised to 11 over the year. We also have had a rise in referrals in all areas.

The demand for the service for supporting Young Carers has grown significantly.

Below is a snap shot of the Young carers supported in the last year.

1st April 2025 - 31st March 2026

Session Outcomes	Rural Outreach Support Primary	Primary	Thurso Teens	Rural	1 to 1	Primary	Wick Teens	Rural
Sessions	86	57	60	-	3	61	48	-
Attendance	189	248	286	117	3	494	242	117
New starts	4	2	1	-	-	2	2	2
Referrals	4	5	2	-	-	6	2	4
Holiday sessions	19	10	5	5	-	16	10	6

Caithness KLICS is a child led service where the Young Carers get to have an input into how we run and what KLICS can do to help them and their families.

- Weekly activities are presented to the Young Carers where they get to choose the group session activity the following week, they are also encouraged to post in our "suggestion box" for any ideas they have.

- Our premises offer a safe space where young carers can have some time out from their caring role, a place to meet new friends and be a child again.

- KLICS ensures that opportunities like their peers are presented to Young Carers e.g. Overnight trips, day trips, support from other local services.

- Young Carers have been made aware of the children's rights at KLICS - KLICS arrange workshops to cover things like - health and wellbeing, awareness of substance misuse, general hygiene tips.

Caithness KLICS help with the "cost of living" issues in Caithness where they secure funding to help their families with - food, electricity top up's, clothes, school uniforms.

Numbers of families we helped

Clothing support - 5 families received clothing donations
Food - 46 large bags of shopping to families including vegetable/soup bags
Lidl Voucher - 94 families received food vouchers

OBJECTIVES AND ACTIVITIES
Significant issues (contd)
Building trusting relationships with staff and making new friends through the groups, helps them realise they are not alone and there are others in the same boat as them. Small steps are taken so that confidence is not damaged at the first hurdle.

Many young people find it hard to engage socially and can display challenging behaviours when they first get involved, until relationships are formed with staff and peers. They find it exceedingly difficult to talk openly, until we gain their trust. They know that information that they share will be kept confidential, unless staff believe that that child could come to harm.

The young carer can relax and enjoy themselves for a short time during group, 1:1 or school visit activities, where they can have fun and be able to grow in confidence.

The definition of a young carer is, someone who looks after an older family member or siblings, a young carer might look after more than one person. There are numerous reasons why, a young person becomes a young carer, some of the reasons can be due to an illness, disability, mental health issue, alcohol, or drug abuse. Some of these conditions may cause the parent or guardian to be unable to care for themselves or anyone in the family.

Some of our young carers find themselves in the situation of caring for a sibling and a parent. Isolation is one of the biggest problems as it can result in carer not being able to see their friends and miss out on the social aspect growing up. They also find that they start missing out on school, skills, and activities because they must be at home. There are limited opportunities in the rural areas of Caithness, which means another lost link. All these lost opportunities can result in young carers' health and wellbeing becoming compromised, this can bring on low moods, self-esteem, self-harm, and lack of confidence.

A young carer may find it difficult to concentrate and/or relax because they are worried about their parents/siblings/guardian and what they might find when they get home. Some suffer with poor school attendance due to what is happening in their home life, which affects their own wellbeing.

Working closely with the young carers, raising awareness about what they do, gives teachers and people a better understanding of how a young carer's life can be affected. It also helps them to understand the bigger picture of a young carers' home life and the pressures they may have.

We have feedback forms/self-assessments forms we use to gauge how successful the project is doing; we like to gain feedback after each excursion.

This is done after respite breaks and trips. The forms help us to ensure that we are providing the correct respite breaks/trips for the young carers, that they felt comfortable and enjoyed their break, and allows us to improve events, if required. It also helps us gauge that the service is doing the best for the young carers. We get feedback from schools and other agencies that are involved with young carers and their families. This is useful to ensure all aspects of their health and wellbeing are getting attended to.

We run various weekly drop-in sessions at Wick and Thurso, rural schools and 1:1 visits.

OBJECTIVES AND ACTIVITIES

Public Benefit

We ensure that the Young Carers and their families have all the information and support they need. This will include making sure when the Young Carer has respite, the family knows that the help and support they need is in place. We also work closely with other agencies involved with the families lives, we help build relationships and create a good working partnership with the families and other services.

We review the family status every 6 months and involve the Young Carers in any discussions being made. This helps us build good relationships with families and empower them to build a better understanding of the young carer which will lead to a more stable relationship within the family unit.

Families are welcome and encouraged to come along and speak to us anytime with any concerns, if we are unable to help, we will give information for the appropriate services they may need.

We are also able to help families with secondhand clothes/ school uniforms & toiletries that have been donated to the centre. At Christmas we give donations of food vouchers and toys to help our families, where funding allows us to.

We aim to encourage Young Carers to become more confident and to be able to empower their own lives. Building trusting relationships with staff, making new friends through the groups, which helps them realise they are not alone and there are others in the same boat as them. Small steps at a time are taken so that confidence is not damaged at the first hurdle.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

When we first moved into the new premises in Macleod Road this offered security for the project and offers a saving from the previous rented premises of £9000 a year. This brings sustainability for the project and is very welcomed. This has still not been handed over to KLICS but we are still in regular discussions with CVG regarding this. Hopeful for securing this asset by the end of 2025. Highland Council - Service Agreement.

In 2023 Caithness KLICS was recognized by the Highland Council and was offered a Service Level Agreement. This was a huge accomplishment and recognition for our hard work and dedication. This enables KLICS to also access funds from the Highland Council and gives a security for the future. Highland Council intends to scrap service level agreements and replace with contracts in 2026.

TRIPS- ACTIVITIES 2025-2026

Over the school holidays we had 21 sessions and reached 52 young carers and 19 rural young carers.

Some of our sessions included trips and workshops including trips to the Thurso Cinema, Thurso community gardens to make garden boxes, Puffin Croft, Flavours in John O Groats, Pony Club which was a 2-hour session on how to look after and ride a pony which was thoroughly enjoyed by all who attended. A trip to inverness for our teen young carers for a day in the new Hollywood bowl with lunch provided which was a big hit and has been asked for again. We also held a Halloween disco for the Young Carers and Public to attend.

The Outreach Worker post has proven successful, and funding was secured for a 13-hour post to enable consistent support for rural schools. We currently support 6 rural schools, during a lunch time, to offer 1:1 support for the young carer. This enables us to continue to build links with small, rural primary schools, alongside the larger town primary schools and both Wick and Thurso High Schools. Many of our referrals come from the schools or other agencies working alongside them. We regularly update the schools with the young carer's information, to log on SEEMIS.

FINANCIAL REVIEW

Financial position

The net result for the year is a deficit of £23,788 (2025 - surplus of £5,461) on unrestricted funds and a surplus of £6,617 (2025 - deficit of £3,022) on restricted funds.

At the year end the charity had unrestricted reserves of £10,761 (2025 - £36,664). Restricted funds stood at £71,234 and the breakdown of these is shown in the notes to the accounts. Restricted funds have to be spent in line with the stipulations of the grant funder and the closing balances represent expenditure to be made in 2026/27, with the largest expense being salaries.

Cash at bank and in hand at the end of the financial year was £71,813, (2025 - £87,193) of which £71,813 is held in Restricted funds. £579 of the bank balance relates to unrestricted funds.

Principal funding sources

We are grateful for the funding received from Big Lottery Fund, The Robertson Trust, Foundation Scotland, Caithness and North Sutherland Fund and Highland Council along with other funding bodies.

FINANCIAL REVIEW

Reserves policy

The reserves balance represent the unrestricted fund balance arising from current operations. The aim of the Charity is to hold unrestricted funds of about 3 months of the resources expended to cover the 'business as usual' costs, which equates to about £54,000 in 2024/25. At this level, we would be able to continue the current activities of the Charity in the event of a significant reduction in funding, while allowing time to make alternative arrangements. At the year end, unrestricted funds equalled £10,117, however, there were still £71,878 of restricted funds to be used at that time. The Trustees continue to make efforts to build up unrestricted reserves.

The Trustees recognise the importance of maintaining a healthy level of unrestricted reserves to provide stability and allow the charity to respond to changing circumstances. Building unrestricted reserves remains an important priority for KLICS alongside continuing to secure funding to meet the growing demand for our services.

Going concern

The previous financial year was challenging for the organisation and highlighted some areas where we needed to strengthen our financial monitoring and oversight. Following a period of management absence, we undertook a detailed review of our accounts, grant allocations and staffing costs. This has allowed us to identify areas where expenditure was not sufficiently aligned with restricted funding and to put stronger monitoring arrangements in place. We are now taking a more proactive approach to budgeting, monitoring grant expenditure and identifying unrestricted funding requirements at an earlier stage.

FUTURE PLANS

We will continue to ensure that the young carers' families also have all the information and support they need. this will include making sure that when the young carer is on a respite break that the family has the help and support, they may need.

We will work closely with all other agencies involved in the families lives, build relationships and share good practice with all our families.

We will review the family status every 6 months and involve the young carers in any decisions being made.

Working and building good relationships with the families will empower them to build better and more understanding of the young carers which will lead to more stable relationships within the family unit.

Families are welcome to come along and talk to us at any time with any concerns and if we are unable to help, we will give information about the appropriate services they may need.

We have outgrown our current premises and are looking for bigger premises, to meet the growing service needs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

On 20 February 2019 the charity converted from a company limited by guarantee to a Scottish Charitable Incorporated Organisation (SCIO), company number CS00384, administered and regulated by OSCR.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC43820

Principal address

19 Nicolson Street
Wick
Caithness
KW1 5HH

Trustees

Miss S M Harper (resigned 2.9.25)
Miss E M Harrold
Mrs D Chalmers
Ms G Johnstone (appointed 2.9.25)
Ms L Sutherland (appointed 2.9.25)
Ms D Sutherland (appointed 2.9.25)

Independent Examiner

Marcus D. MacIver CA
Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Approved by order of the board of trustees on 25 August 2026 and signed on its behalf by:

Donna Chalmers

10/9/25

Mrs D Chalmers - Trustee

Independent Examiner's Report to the Trustees of
Caithness Klics

I report on the accounts for the year ended 31 March 2026 set out on pages ten to twenty one.

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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report
My examination was 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 seeking explanations from you as 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 Report to the Trustees of
Caithness Klics

Independent examiner's statement
In connection with 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 to 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.

Marcus D. MacIver CA
The Institute of Chartered Accountants of Scotland

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Date: 25th August 2026

Caithness Klics

Statement of Financial Activities
for the Year Ended 31 March 2026

	Notes	Unrestricted fund £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	9,318	-	9,318	18,826
Charitable activities	3				
Support of child carers		26,125	129,312	155,437	200,437
Other income		43	-	43	75
Total		35,486	129,312	164,798	219,338
EXPENDITURE ON					
Charitable activities					
Support of child carers		59,274	122,695	181,969	216,899
NET INCOME/(EXPENDITURE)		(23,788)	6,617	(17,171)	2,439
Transfers between funds	10	(2,115)	2,115	-	-
Net movement in funds		(25,903)	8,732	(17,171)	2,439
RECONCILIATION OF FUNDS					
Total funds brought forward		36,664	62,502	99,166	96,727
TOTAL FUNDS CARRIED FORWARD		10,761	71,234	81,995	99,166

CONTINUING OPERATIONS
Restricted funds represent expenditure still to be paid out in following years per the stipulations of the grant funders. See the notes to the accounts.

The notes form part of these financial statements

Caithness Klics

Balance Sheet
31 March 2026

	Notes	Unrestricted fund £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
FIXED ASSETS					
Tangible assets	7	9,598	-	9,598	12,108
CURRENT ASSETS					
Debtors	8	3,384	-	3,384	3,384
Cash at bank and in hand		579	71,234	71,813	87,193
		3,963	71,234	75,197	90,577
CREDITORS					
Amounts falling due within one year	9	(2,800)	-	(2,800)	(3,519)
NET CURRENT ASSETS		1,163	71,234	72,397	87,058
TOTAL ASSETS LESS CURRENT LIABILITIES		10,761	71,234	81,995	99,166
NET ASSETS		10,761	71,234	81,995	99,166
FUNDS	10				
Unrestricted funds				10,761	36,664
Restricted funds				71,234	62,502
TOTAL FUNDS				81,995	99,166

The financial statements were approved by the Board of Trustees and authorised for issue on 25 August 2026 and were signed on its behalf by:

Donna Chalmers

10/9/26

D Chalmers - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

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.

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.

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

Plant and machinery - 25% on reducing balance

Taxation
The charity is exempt from tax on its charitable activities.

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.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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2. DONATIONS AND LEGACIES

	31.3.26	31.3.25
	£	£
Donations	9,318	18,826

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.26	31.3.25
		£	£
Grants	Support of child carers	155,437	200,437

Grants received, included in the above, are as follows:

	31.3.26	31.3.25
	£	£
Children in Need	20,000	15,000
Big Lottery Fund	24,367	-
MFR Cash for Kids	-	8,759
Highland Council	25,000	67,378
The Robertson Trust	19,000	28,000
Hugh Fraser Foundation	-	3,000
Foundation Scotland - Halkirk	5,000	5,000
Ground Works Tesco	1,125	-
Ann Duchess Westminster Fund	-	10,000
Halsary Wind Farm - CCF	4,306	-
Foundation Scotland - Camster WF	-	21,619
Foundation Scotland - Bad ae Cheo Halkirk	8,500	8,000
National Lottery	-	33,431
Sinclair Bay Community	-	250
Foundation Scotland - Watten Windmill	10,000	-
Swire Trust	16,397	-
Trusthouse Charitable Trust	21,742	-
	155,437	200,437

continued...

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.26	31.3.25
Support workers - part time	4	5
Administration - part-time	2	4
Project manager - full-time	1	1
	7	10

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	18,826	-	18,826
Charitable activities			
Support of child carers	35,600	164,837	200,437
Other income	75	-	75
Total	54,501	164,837	219,338
EXPENDITURE ON			
Charitable activities			
Support of child carers	48,066	168,833	216,899
NET INCOME/(EXPENDITURE)	6,435	(3,996)	2,439
Transfers between funds	(974)	974	-
Net movement in funds	5,461	(3,022)	2,439

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	31,203	65,524	96,727
TOTAL FUNDS CARRIED FORWARD	36,664	62,502	99,166

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2025	6,230	6,617	39,436	4,265	56,548
Additions	-	-	-	2,030	2,030
Disposals	-	-	-	(2,030)	(2,030)
At 31 March 2026	6,230	6,617	39,436	4,265	56,548
DEPRECIATION					
At 1 April 2025	2,883	6,409	32,275	2,873	44,440
Charge for year	320	337	1,790	562	3,009
Eliminated on disposal	-	(499)	-	-	(499)
At 31 March 2026	3,203	6,247	34,065	3,435	46,950
NET BOOK VALUE					
At 31 March 2026	3,027	370	5,371	830	9,598
At 31 March 2025	3,347	208	7,161	1,392	12,108

continued...

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Other debtors	3,384	3,384

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Taxation and social security	1,840	2,559
Other creditors	960	960
	2,800	3,519

continued...

10. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	Transfers between funds £	At 31.3.26 £
Unrestricted funds				
General fund	36,664	(23,788)	(2,115)	10,761
Restricted funds				
Hugh Fraser Foundation	3,000	(3,000)	-	-
Children in Need	11,120	8,101	-	19,221
The Robertson Trust	6,098	15,414	(6,098)	15,414
Big Lottery Fund	8,517	9,337	(8,517)	9,337
Highland Council	-	(10,000)	10,000	-
SCVO	858	(214)	(644)	-
Ann Duchess Westminster	10,000	(10,000)	-	-
Foundation Scotland - Camster Wind Farm	13,803	(15,223)	1,420	-
Highland Cares	192	-	(192)	-
Bad ae Cheo Halkirk	4,805	(4,501)	-	304
Scottish Building Society	107	-	(107)	-
Latheron, Lybster & Halsary Community	5	-	-	5
Highland Council - Safe Escapes	632	-	(632)	-
FS - Camster - Business plan	1,951	-	(1,951)	-
Sinclair Bay Community	250	-	-	250
MFR - Seasons of growth	1,164	-	(1,164)	-
Swire Trust	-	13,784	-	13,784
Highland Council - Whole Family Wellbeing	-	(5,352)	10,000	4,648
Trusthouse	-	8,271	-	8,271
	62,502	6,617	2,115	71,234
TOTAL FUNDS	99,166	(17,171)	-	81,995

continued...

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,486	(59,274)	(23,788)
Restricted funds			
Hugh Fraser Foundation	-	(3,000)	(3,000)
Children in Need	30,000	(21,899)	8,101
The Robertson Trust	19,000	(3,586)	15,414
Big Lottery Fund	24,367	(15,030)	9,337
Highland Council	-	(10,000)	(10,000)
SCVO	-	(214)	(214)
Ann Duchess Westminster	-	(10,000)	(10,000)
Foundation Scotland - Camster Wind Farm	-	(15,223)	(15,223)
Bad ae Cheo Halkirk	8,500	(13,001)	(4,501)
Latheron, Lybster & Halsary Community	4,306	(4,306)	-
Swire Trust	16,397	(2,613)	13,784
North Halkirk Wellbeing	5,000	(5,000)	-
Highland Council - Whole Family Wellbeing	-	(5,352)	(5,352)
Trusthouse	21,742	(13,471)	8,271
	129,312	(122,695)	6,617
TOTAL FUNDS	164,798	(181,969)	(17,171)

continued...