

REGISTERED CHARITY NUMBER: SC43820

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
Caithness Klics

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

Caithness Klics

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for the Year Ended 31 March 2024

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Caithness Klics

Report of the Trustees for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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 2024

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 10 over the year. We also have had a significant 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 2023 - 31st March 2024

Session Outcomes	Rural Outreach Support Primary	Primary	Thurso Teens	Rural	1 to 1	Primary	Wick Teens	Rural
Sessions	167	81	102		25	70	143	
Attendance	184	557	157	119	22	507	415	276
New starts	4	6	3	1	2	5	4	1
Referrals	12	2	2	0	0	13	2	0
Holiday sessions	1	1	10	4	3	12	4	3

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 chose 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 eg. 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 - 3 families received clothing donations

Food - 62 large bags of shopping to families

Tesco Voucher - 57 families received food vouchers

Electric/Gas- payments - 16 payments to help families

OBJECTIVES AND ACTIVITIES

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, 1:1 visits and a parent drop-in.

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. Due to COVID food parcels and Vouchers were supplied regularly. At Christmas we give donations of food hampers and toys to help the families.

We aim to see Young Carers 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.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

When we first moved in to 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 2024.

Seasons of Growth- Training delivered to three KLICS staff members in February 2024

Due to a shortage in Companions to deliver the Seasons for growth program we had to seek out new training for more staff. This was delivered in February 2024, with a Seasons of Growth session booked for October 2024 in Force of Nature - Lybster.

Young Carers Festival 2023

We took 4 Young Carers to the Young Carers Festival in Fordell Firs in Fife for 3 days in August. This was an opportunity to meet other young carers from all over Scotland and have fun. One young carer had never been outside Caithness so this was a great trip for them.

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.

TRIPS- ACTIVITIES 2023-2024

Over the schools' holidays we had 43 sessions and reached 90 young carers including 15 rural young carers.

Some of our sessions included trips and workshops including trips to the Thurso Cinema, The North Coast 500 animal farm for the primary children, where they got to meet reindeer, alpacas, geckos, goats, rabbits, and snakes! Workshops included the Ormlie community gardens, Puffin Croft and some of our older young carers attended the young carers festival in Fife.

Thurso

Thurso referral numbers continue to rise.

We are still currently using Ormlie and Thurso High school base to run groups. Although we have been in talks with the Highland Council regarding a premises in Thurso, on a smaller scale than Wick, to have a base and hold groups. We have taken steps regrading this and are in talks with the Community Asset Transfer Team and changes to our SCIO are in progress to meet the CAT standards.

Rural School Support

Caithness Klics

Report of the Trustees for the Year Ended 31 March 2024

The Outreach Worker post has proven successful, and funding was secured for another 10 hour post in March 2024 to enable consistent support for rural schools. We support 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.

The town sessions are held as follows:

Monday: WICK teenagers in the KLICS Centre 3:30 -5:15pm

Tuesday: Wick primary boys 3:15 -4.30pm

Wednesday: Wick teenagers in KLICS centre 3.30-5.15pm (Wick High School lunch time drop in 1-2pm)

Thursday: Wick primary girls 3.15-4.30pm

Friday: Wick teenage (complex) group 10.00-2pm

Thurso Groups held in Ormlie Community Centre

Wednesday: Thurso Primary 3-4.45pm (THS lunch time drop in 1-2pm)

Thursday: Thurso Primary 3-4.45pm

Friday: Parents drop in 10-12, Thurso Teenagers 12.30-3.30pm

Rural Schools

Castletown- supporting 3 young carers

Lybster- supporting 3 young carers

Bower- supporting 1 young carer

Canisbay- supporting 1 young carer

Watten = supporting 1 young carer

Young Carers Awareness days- Rural school visits to Dunbeath Primary, Halkirk Primary, Watten Primary, Keiss and Thrumster, were carried out to spread the word about young carers.

We continue to raise the profile of young carers in Caithness, boosting awareness, through social media, local press, hosting & attending events, word-of-mouth, schools', and various agencies.

Funding grants have been received from various organizations to support the projects activities, staff salaries, rent, transport, local & away trips, and rest-bite. This helps us to maintain an excellent, reliable, friendly, and needed service.

FINANCIAL REVIEW

Financial position

The net result for the year is a surplus of £2,264 on unrestricted funds (2023 - deficit of £6,258) and a deficit of £20,923 on restricted funds (2023 - surplus of £33,502). The deficit on restricted funds mostly represents grants received in the prior year being spent in the year under review.

At the year end the charity had unrestricted reserves of £31,203. Restricted funds stood at £65,524 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 represent expenditure to be made in 2024/25, with the largest expense being salaries.

Cash at bank and in hand at the end of the financial year was £84,119 (2023 - £88,919) of which £64,381 is held in Restricted funds. £19,738 of the bank balance relates to unrestricted funds.

FINANCIAL REVIEW

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.

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 £46,000 in 2023/24. 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 £31,203, however, there were still £65,524 of restricted funds to be used at that time.

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 carer 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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

Caithness Klics

Report of the Trustees
for the Year Ended 31 March 2024

Trustees

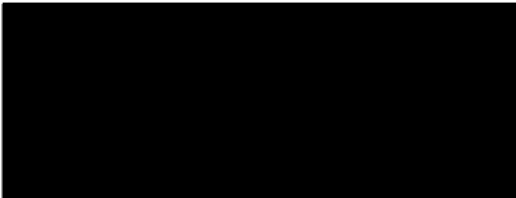


Independent Examiner



Mackay & Co
Chartered Accountants
Unit 8
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KW10 6UB

Approved by order of the board of trustees on*30th August 2024*..... and signed on its behalf by:



Independent Examiner's Report to the Trustees of
Caithness Klics

I report on the accounts for the year ended 31 March 2024 set out on pages ten to nineteen.

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 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.



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

Date: 30th April 2024

Caithness Klics

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	13,648	-	13,648	4,643
Charitable activities	4				
Support of child carers		29,156	129,545	158,701	155,899
Other trading activities	3	-	-	-	2,606
Total		<u>42,804</u>	<u>129,545</u>	<u>172,349</u>	<u>163,148</u>
EXPENDITURE ON					
Charitable activities					
Support of child carers		<u>37,106</u>	<u>153,932</u>	<u>191,038</u>	<u>135,904</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	11	<u>5,698</u> <u>(3,434)</u>	<u>(24,387)</u> <u>3,434</u>	<u>(18,689)</u> <u>-</u>	<u>27,244</u> <u>-</u>
Net movement in funds		<u>2,264</u>	<u>(20,953)</u>	<u>(18,689)</u>	<u>27,244</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>28,939</u>	<u>86,477</u>	<u>115,416</u>	<u>88,172</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>31,203</u></u>	<u><u>65,524</u></u>	<u><u>96,727</u></u>	<u><u>115,416</u></u>

CONTINUING OPERATIONS

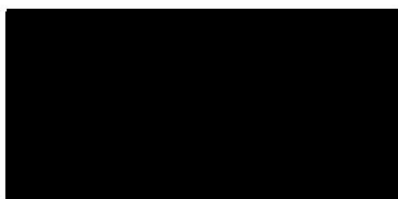
Restricted funds represent expenditure still to be paid out in following years per the stipulations of the grant funders. See the notes to the accounts.

Caithness Klics

Balance Sheet
31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	8	14,252	1,143	15,395	19,700
CURRENT ASSETS					
Debtors	9	3,384	-	3,384	10,151
Cash at bank and in hand		19,738	64,381	84,119	88,919
		<u>23,122</u>	<u>64,381</u>	<u>87,503</u>	<u>99,070</u>
CREDITORS					
Amounts falling due within one year	10	(6,171)	-	(6,171)	(3,354)
NET CURRENT ASSETS		<u>16,951</u>	<u>64,381</u>	<u>81,332</u>	<u>95,716</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>31,203</u>	<u>65,524</u>	<u>96,727</u>	<u>115,416</u>
NET ASSETS		<u>31,203</u>	<u>65,524</u>	<u>96,727</u>	<u>115,416</u>
FUNDS	11				
Unrestricted funds				31,203	28,939
Restricted funds				65,524	86,477
TOTAL FUNDS				<u>96,727</u>	<u>115,416</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
20th August 2024..... and were signed on its behalf by:



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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	13,648	4,643

3. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Fundraising events	-	2,606

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.24	31.3.23
	£	£
Grants	158,701	155,899

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

	31.3.24	31.3.23
	£	£
Caithness & North Sutherland Fund	-	13,534
Big Lottery Fund	18,965	2,809
MFR Cash for Kids	-	11,065
Highland Council	57,997	18,100
The Robertson Trust	28,000	28,000
Foundation Scotland	-	35,921
Carers Trust	-	500
SCVO	-	9,057
Dounreay Community Fund	1,000	1,750
Ashley Ann	-	1,000
Ground Works Tesco	1,375	1,125
Ann Duchess Westminster Fund	-	10,000
Police Funding	-	3,000
Screwfix Foundation	-	4,130
Halsary Wind Farm - CCF	-	7,408
Foundation Scotland - Camster WF	24,544	8,500
Foundation Scotland - Stroupster WF	2,250	-
Jennifer's Fund	700	-
Scot Building Society - Foundation Scotland	2,870	-
Latheron, Lybster, Halsary Community Fund	1,000	-
North Highland Institute	2,000	-
Foundation Scotland - Bad ae Cheo Halkirk	8,000	-
Foundation Scotland - Bad ae Cheo Lybster	10,000	-
	158,701	155,899

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

6. STAFF COSTS

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

	31.3.24	31.3.23
Support workers - part time	5	1
Administration - part-time	4	4
Project manager - full-time	1	1
	<u>10</u>	<u>6</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,643	-	4,643
Charitable activities			
Support of child carers	500	155,399	155,899
Other trading activities	2,606	-	2,606
Total	<u>7,749</u>	<u>155,399</u>	<u>163,148</u>
EXPENDITURE ON			
Charitable activities			
Support of child carers	21,572	114,332	135,904
NET INCOME/(EXPENDITURE)	(13,823)	41,067	27,244
Transfers between funds	7,565	(7,565)	-
Net movement in funds	<u>(6,258)</u>	<u>33,502</u>	<u>27,244</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	35,197	52,975	88,172

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	28,939	86,477	115,416

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2023 and 31 March 2024	6,230	6,617	39,436	4,265	56,548
DEPRECIATION					
At 1 April 2023	2,105	5,740	26,705	2,298	36,848
Charge for year	415	219	3,180	491	4,305
At 31 March 2024	2,520	5,959	29,885	2,789	41,153
NET BOOK VALUE					
At 31 March 2024	3,710	658	9,551	1,476	15,395
At 31 March 2023	4,125	877	12,731	1,967	19,700

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Other debtors	3,384	10,151

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Taxation and social security	5,211	2,394
Other creditors	960	960
	<u>6,171</u>	<u>3,354</u>

11. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	28,939	5,698	(3,434)	31,203
Restricted funds				
CNSF grant	6,767	(6,767)	-	-
Foundation Scotland	4,235	-	(3,824)	411
The Robertson Trust	15,084	4,828	-	19,912
Big Lottery Fund	-	10,635	-	10,635
MFR Cash	-	(29)	29	-
Highland Council	6,447	(13,201)	6,754	-
SCVO	4,010	(2,252)	-	1,758
Dounreay Community Fund	990	-	(990)	-
Ashley Ann	344	(344)	-	-
Ground works Tesco	-	1,050	(50)	1,000
Ann Duchess Westminster	10,000	(10,000)	-	-
Police Funding	3,000	(217)	-	2,783
Screwfix Foundation	3,480	(3,480)	-	-
Halsary Wind Farm - CCF	7,371	(7,012)	(359)	-
Foundation Scotland - Camster				
Wind Farm	-	7,528	-	7,528
Highland Cares	-	2,346	-	2,346
HC - Discretionary Fund	-	339	-	339
Bad ae Cheo Halkirk	1,326	153	-	1,479
Bad ae Cheo - Lybster	4,955	3,229	-	8,184
Tannach & District	8,768	(8,769)	1	-
Stroupster Windfarm - FS	8,950	(5,584)	-	3,366
Foundation Scotland - Essentia	750	(750)	-	-
Scottish Building Society	-	1,445	-	1,445
Latheron, Lybster & Halsary				
Community	-	560	-	560
North Highland Institute	-	1,905	-	1,905
Highland Council - Safe Escapes	-	-	1,873	1,873
	<u>86,477</u>	<u>(24,387)</u>	<u>3,434</u>	<u>65,524</u>
TOTAL FUNDS	<u>115,416</u>	<u>(18,689)</u>	<u>-</u>	<u>96,727</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

11. 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	42,804	(37,106)	5,698
Restricted funds			
CNSF grant	-	(6,767)	(6,767)
The Robertson Trust	28,000	(23,172)	4,828
Big Lottery Fund	18,965	(8,330)	10,635
MFR Cash	-	(29)	(29)
Highland Council	18,841	(32,042)	(13,201)
SCVO	-	(2,252)	(2,252)
Ashley Ann	-	(344)	(344)
Ground works Tesco	1,375	(325)	1,050
Ann Duchess Westminster	-	(10,000)	(10,000)
Police Funding	-	(217)	(217)
Screwfix Foundation	-	(3,480)	(3,480)
Halsary Wind Farm - CCF	-	(7,012)	(7,012)
Foundation Scotland - Camster			
Wind Farm	24,544	(17,016)	7,528
Highland Cares	4,500	(2,154)	2,346
Targeted holiday provision	4,500	(4,500)	-
HC - Discretionary Fund	2,000	(1,661)	339
Bad ae Cheo Halkirk	8,000	(7,847)	153
Bad ae Cheo - Lybster	10,000	(6,771)	3,229
Tannach & District	-	(8,769)	(8,769)
Stroupster Windfarm - FS	2,250	(7,834)	(5,584)
Jennifer's Fund	700	(700)	-
Foundation Scotland - Essentia	-	(750)	(750)
Scottish Building Society	2,870	(1,425)	1,445
Latheron, Lybster & Halsary			
Community	1,000	(440)	560
North Highland Institute	2,000	(95)	1,905
	<u>129,545</u>	<u>(153,932)</u>	<u>(24,387)</u>
TOTAL FUNDS	<u>172,349</u>	<u>(191,038)</u>	<u>(18,689)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	35,197	(13,823)	7,565	28,939
Restricted funds				
CNSF grant	-	6,767	-	6,767
Hugh Fraser Foundation	2,750	(2,750)	-	-
Foundation Scotland	5,065	23,919	-	28,984
The Robertson Trust	7,292	7,792	-	15,084
Big Lottery Fund	37,319	(29,754)	(7,565)	-
Highland Council	549	5,898	-	6,447
SCVO	-	4,010	-	4,010
Dounreay Community Fund	-	990	-	990
Ashley Ann	-	344	-	344
Ann Duchess Westminster	-	10,000	-	10,000
Police Funding	-	3,000	-	3,000
Screwfix Foundation	-	3,480	-	3,480
Halsary Wind Farm - CCF	-	7,371	-	7,371
	<u>52,975</u>	<u>41,067</u>	<u>(7,565)</u>	<u>86,477</u>
TOTAL FUNDS	<u>88,172</u>	<u>27,244</u>	<u>-</u>	<u>115,416</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,749	(21,572)	(13,823)
Restricted funds			
CNSF grant	13,534	(6,767)	6,767
Hugh Fraser Foundation	-	(2,750)	(2,750)
Foundation Scotland	35,921	(12,002)	23,919
The Robertson Trust	28,000	(20,208)	7,792
Big Lottery Fund	2,809	(32,563)	(29,754)
MFR Cash	11,065	(11,065)	-
Highland Council	18,100	(12,202)	5,898
SCVO	9,057	(5,047)	4,010
Dounreay Community Fund	1,750	(760)	990
Ashley Ann	1,000	(656)	344
Ground works Tesco	1,125	(1,125)	-
Ann Duchess Westminster	10,000	-	10,000
Police Funding	3,000	-	3,000
Screwfix Foundation	4,130	(650)	3,480
Halsary Wind Farm - CCF	7,408	(37)	7,371
Foundation Scotland - Camster Wind Farm	8,500	(8,500)	-
	<u>155,399</u>	<u>(114,332)</u>	<u>41,067</u>
TOTAL FUNDS	<u>163,148</u>	<u>(135,904)</u>	<u>27,244</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Caithness Klics

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	13,648	4,643
Other trading activities		
Fundraising events	-	2,606
Charitable activities		
Grants	158,701	155,899
Total incoming resources	172,349	163,148
EXPENDITURE		
Charitable activities		
Wages	131,437	88,919
Pensions	3,536	3,877
Rent rates & insurance	4,691	4,078
Light and heat	5,313	-
Telephone	1,400	1,054
Postage and stationery	136	480
Sundries	-	521
Activities & outings	8,196	6,481
Travel costs	2,287	3,435
Training	575	-
Repairs & maintenance	13,015	1,218
Support to families	7,086	13,213
IT Expense	5,206	5,460
Minibus costs	2,655	-
	185,533	128,736
Support costs		
Management		
Depn of plant & machinery	415	479
Depn of fixtures & fittings	219	292
Depn of motor vehicles	3,180	4,250
Depn of computer equipment	491	654
	4,305	5,675
Governance costs		
Accountancy and legal fees	1,200	1,020
Carried forward	1,200	1,020

This page does not form part of the statutory financial statements

Caithness Klics

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
Governance costs		
Brought forward	1,200	1,020
Payroll preparation fee	-	473
	<hr/> 1,200	<hr/> 1,493
Total resources expended	<hr/> 191,038	<hr/> 135,904
Net (expenditure)/income	<hr/> <hr/> (18,689)	<hr/> <hr/> 27,244

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