Rutherglen Community Carers

(A Company Limited by Guarantee)

Trustees' and Directors' Report and Accounts

for the year ended 31st March 2026

Company No : SC208831

Charity No : SC027037



Rutherglen Community Carers

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Rutherglen Community Carers

Legal and Administrative Information

Trustees and Directors	Graham MacGregor Rev John Sanderson
Secretary	Dr Helen Roy
Registered Office	4 Wallace Street,Rutherglen,Glasgow, G73 2SA
Independent Examiner	Edward B McGuigan B.A. F.F.A. F.I.P.A. Narplan LLP Narplan House 63 Main Street Rutherglen Glasgow G73 2JH

Rutherglen Community Carers

Report of the Trustees for the year ended 31st March 2026

Objectives and Principal Activities

The principal activity of the company is the provision of home-based respite in Rutherglen and Cambuslang (G73 and G72 postcode areas). This respite is aimed at the carers of individuals who have a dementia or other mental health issues or are frail elderly.

Core Purposes

1. To provide respite and meaningful social interaction in order to help and support the individual to remain in their own home.
2. To provide approved community carers who shall visit individuals for the purpose of alleviating stress to individual caregivers, providing all possible assistance to these persons.
3. To provide agreed services to statutory agencies as may be required and to supplement and complement but not replace existing statutory services and voluntary organisations having similar objectives.

Structure, Governance and Management

The organisation was established in 1994 and received charitable status in September 1997. The charity became a company limited by guarantee in July 2000 and is governed by its Memorandum and Articles of Association.

Governance

The Board of Trustees, which governs the organisation consists of two members who meet monthly to ensure that the organisation operates in accordance with the Companies Act 2006, the Charities Accounts (Scotland) Amendment Regulations 2007 and Charities Accounts (Scotland) Amendment Regulations 2010.We are currently transitioning towards bi-monthly board meetings, supplemented by a bi-monthly management working group which meets every alternate month. The working group will comprise two board members and one or two members of the management team. The purpose of this change is to assist regular reviews of existing policies and to develop additional policies which ensure that the charity remains fully compliant with all changes in government and employment law policies and practices. This group will also work collaboratively with the project manager to support and enhance practice, service, and delivery as we strive to enhance the charity's governance procedures.

Risk Management

The Trustees evaluate risk to the Charity at least once a year. The main risk is that income from donations, fundraising and grant income streams are not sufficient to cover our expenses. The Trustees are ready to take appropriate action in the event that the financial position of the Charity becomes seriously threatened. Procedures are in place to ensure compliance with health and safety of staff, volunteers, and others.

Staff and Volunteers

The charity is grateful for the tireless efforts of its appointed staff and volunteers who are involved in administration, service delivery, and fundraising.

Report of the Trustees for the year ended 31st March 2026

Achievements and Performance

The board and staff are totally committed to seeking new sources of funding and we are confident that we can maintain positive results going forward. In December 2025 the Care Inspectorate carried out an unannounced inspection of our service. Two themes were inspected - 'Wellbeing Support' and 'Staff Team'. We are delighted that both themes gained a rating of '5 - Very Good'. As an organisation we have, over the years, received excellent reports following Care Inspectorate visits and we are grateful to the Project Manager and staff for the high standard of work they consistently deliver.

We continue to employ the services of a professional fund-raiser, Ian Glassey who, through identifying new and recurring sources of income, has ensured a period of relative financial stability for the organisation. We are however keenly aware that, as proved the case with the block grant previously received from SLC there are no guarantees that such funding will continue indefinitely. We therefore monitor our finances extremely carefully.

The two Service User Groups, the Craft Club and the Men's Group, which the organisation runs in addition to providing respite care are extremely well attended by service users. Both the Craft Group and Men's Club have external input - Emily from Rutherglen Arts and Grant from Clyde Gateway respectively - and their input is greatly appreciated by both service users and staff.

We continue to explore other opportunities which could be made available to service users subject to adequate funding being secured.

We remain extremely grateful to Rutherglen United Reformed Church for providing the organisation with free accommodation in which to hold the Men's Club and other occasional activities/events.

The annual Service User's day outing to Largs and the Christmas Party were both a great success and both will be repeated next year.

In March 2026 we renewed our contract with South Lanarkshire Council which ensures that we remain a recognised care provider within the community and that the Council will notify individuals in receipt of 'Self-directed funding' of our services.

Future Plans

We continue to actively seek to increase our staff numbers as currently the demand on our services is greater than our capacity. Recruitment is difficult due to the nature of the work and the limitations on the number of hours we can offer employees.

We recognise that some of the forthcoming changes to employment law - especially relating to contracts, statutory sick pay, and bereavement leave will have a significant impact on our practice. Work is being undertaken to ensure we comply with all requirements.

Financial Review
This year, our total income was £159,619. Our expenditure was £201,304 giving us a deficit for the year of £41,685.

Reserves Policy
The purpose of reserves is to ensure that the charity is able to meet its obligations during times of economic decline. The risk to our income streams are that donations may drop in value or our grant income is discontinued. At 31 March 2026 we held £76,959 of unrestricted reserves and this equates to just over four months running costs. Ideally it is prudent to retain six months reserves, and this remains an objective for the Trustees.

Principal Sources of Funding
In the last financial year our team raised a total of £75,417 from grant giving bodies and other charitable donations. We would like to thank all who donated for their continued support.

Statement Of Trustees Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements the Trustees are required to:

(a) select suitable accounting policies and apply them consistently;
(b) make judgements and estimates that are reasonable and prudent;
(c) state whether applicable UK Accounting Standards have been followed subject to any material departures disclosed and explained in the financial statements;
(d) observe the methods and principles in the Charities SORP;
(e) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business.
(f) safeguard the assets of the charitable company, and hence taking reasonable steps for the prevention of fraud and other irregularities.

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

Audit

For the year ending 31st March 2026 the charitable company trustees consider that the audit requirement of Regulation 10(1)(a)to(c)of the Accounts Regulations does not apply.

Edward McGuigan of Narplan LLP has been re-appointed as Independent Examiner for the year ending 31st March 2026.

Approval

This report was approved by the Board of Trustees and directors on the 10 July 2026.

Graham W. Macgregor..... Trustee and Director
Graham Macgregor

Rutherglen Community Carers

(A Company limited by Guarantee)

Independent Examiner's Report to the Trustees on the Unaudited Accounts of Rutherglen Community Carers for the year to 31 March 2026

We report on the accounts of the charity for the year ended 31st March 2026 which are set out on pages 7 to 11.

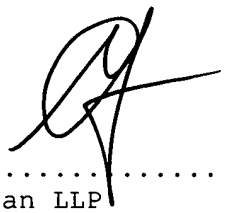
Respective responsibilities of trustees and examiner
The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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 our responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to our attention.

Basis of Independent Examiner's Statement
Our examination is carried out in accordance with Regulation 11 of the 2006 Charities Accounts (Scotland) Regulations 2006. An examination includes the 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 we do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement
In the course of our examination, no matter has come to our attention

1. which gives us reasonable cause to believe that in any material respect the requirements:
   (a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
   (b) 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 our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



..... Edward B McGuigan B.A. F.F.A. F.I.P.A.
Narplan LLP Independent Examiner
Narplan House
63 Main Street
Rutherglen, Glasgow
G73 2JH
Date 10 July 2026

Rutherglen Community Carers

Statement of Financial Activities for the year ended 31 March 2026

	Notes	General Funds £	Restricted Funds £	2026 Total Funds £	2025 Total Funds £
INCOME FROM					
Donations and other fundraising	**2.**	75,417	-	75,417	124,699
Other trading activities		82,964	-	82,964	87,517
Investment Income		1,238	-	1,238	1,634
Total		159,619	-	159,619	213,850
EXPENDITURE ON					
Raising funds		12,799	-	12,799	11,468
Charitable activities	**3.**	188,505	-	188,505	199,315
Total		201,304	-	201,304	210,783
NET (EXPENDITURE)/INCOME		(41,685)	-	(41,685)	3,067
Transfer between funds		-	-	-	-
Net movement in funds		(41,685)	-	(41,685)	3,067
Total funds brought forward		118,644	-	118,644	115,577
TOTAL FUNDS CARRIED FORWARD		76,959	-	76,959	118,644

The notes on page 9 to 11 form part of these financial statements.

Rutherglen Community Carers
Balance Sheet As at 31st March 2026

Rutherglen Carers

Balance Sheet As At 31st March 2026

	Note	2026		2025	
		£	£	£	£
Current Assets					
Cash At Bank		87,938		129,867	
Debtors		1,492		1,406	
		89,430		131,273	
Current Liabilities					
Creditors: Amounts falling due within one year		12,471		12,629	
Net Current Assets			76,959		118,644
Net Assets			76,959		118,644
CAPITAL AND RESERVES					
Unrestricted Funds		76,959		118,644	
Restricted Funds		-		-	
			76,959		118,644
			76,959		118,644

For the year ended 31st March 2026;

(a) the charitable company is entitled to the exemptions available under section 477 of the Companies Act 2006 relating to the small companies regime;

(b) the members have not required the charitable company to obtain an audit of its accounts in accordance with section 276 of the Companies Act 2006.

(c) the directors acknowledge their responsibility for:

(i) ensuring that the company keep accounting records which comply with section 386; and

(ii) preparing accounts which give a true and fair view of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393 and which otherwise comply with the requirements of the Companies Act relating to accounts so far as is applicable to the charitable Company.

(d) These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board on 8 July 2026
and signed on its behalf by

Graham W. Macgregor Trustee and Director
Graham Macgregor

The notes on page 9 to 11 form part of these financial statements.

Notes forming part of the financial statements for the year ended 31st March 2026

1. Accounting Policies

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRSSE) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective January 2015)', the Financial Reporting Standard for Smaller Entities (effective January 2015), the Charities and Trustee Investment (Scotland) Act 2005 and the Companies Act 2006. The financial statements have been prepared under the historical costs convention.

Income
Incoming resources are recognised in the statement of financial resources in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Expenditure
Resources expended are recognised in the period in which they are incurred.

Costs of generating funds comprise those costs associated with generating incoming resources from all sources other than undertaking charitable activities. It includes both costs that can be allocated directly as well as costs of an indirect nature.

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

All costs are allocated between costs of generating funds and the charitable activities on the basis of management's estimation of staff time or usage.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fee and the cost of producing the statutory accounts.

Fund Accounting
Unrestricted funds can be used in accordance with the chartable objectives at the discretion of the trustees.

Restricted funds can only be use 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.

2. Donations and Other Fundraising	Unrestricted Funds	Restricted Funds	2026 Total	2025 Total
	£	£	£	£
Donations	6,300	-	6,300	8,395
Grants	69,117	-	69,117	116,291
Other income	-	-	-	13
	75,417	-	75,417	124,699

3. Total Resources Expended	2026 £	2025 £
Staff Costs	165,889	174,205
Fundraising Costs	12,799	11,468
Running Costs	12,605	15,351
Accommodation Costs	4,853	4,743
Management & Administration	1,069	1,244
Governance Costs	4,089	3,772
	201,304	210,783

4. Governance Costs	2026 £	2025 £
Accounting & Independent Examiner Fees	1,440	1,440
Payroll Processing Fees	1,159	1,104
Subscriptions & Registration Fees	1,490	1,228
	4,089	3,772

		2026 Total	2025 Total
5.	**Creditors**	£	£
	HMRC & Pensions Contributions	445	463
	Accrued Charges	12,026	12,166
		12,471	12,629

		General Funds	Restricted Funds	2026 Total Funds	2025 Total Funds
6.	**Analysis of net assets between funds**				
	Fund balances @ 31 March 2026 are represented by	£	£	£	£
	Current Assets	89,430	-	89,430	131,273
	Current Liabilities	12,471	-	12,471	12,629
		76,959	-	76,959	118,644