

REGISTERED CHARITY NUMBER: SC027909

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 30 September 2025

for

S&L Community Care Forum SCIO

Donald Rankin Business Services

Tigh an Oisean

Bridge Road

PORTREE

Isle of Skye

Highland

IV51 9ER

S&L Community Care Forum SCIO

Report of the Trustees  
for the Year Ended 30 September 2025

The trustees present their report with the financial statements of the charity for the year ended 30 September 2025. 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).

## S&L Community Care Forum SCIO

Report of the Trustees  
for the Year Ended 30 September 2025

### **OBJECTIVES AND ACTIVITIES**

The aims of the Forum are to advance the education, relieve suffering and distress, further the health and promote the benefit of community care service users and or unpaid carers in Skye and Lochalsh, through:

- The provision of information, advice, assistance and support;
- Enabling service users and carers to take part in planning, developing and monitoring community care service provision and provide representation as required;
- The promotion and/or the provision of training skills which will assist, preserve and protect the good health of the residents; and
- Where appropriate to establish and manage projects to meet identified gaps in community care provision.

This year, as in recent years, the Forum continued to support the Skye and Lochalsh Young Carers Project. In 2022 the Forum embarked on an additional project, namely the purchase of a plot of land in Portree. It is envisaged that this will be the site of a new building, a centre which will house the Young Carers Project going forward, while providing additional potential for other projects to be accommodated. Having been granted planning permission in September 2025 the project is now at Stage 4, expected to last a further year. We anticipate that by late 2026 we will have an approved building warrant, and will have appointed a building contractor. We expect shortly to receive confirmation from our funders that Stage 4 is fully funded.

#### Main Objectives for the year 2025-2026

- Throughout Skye and Lochalsh Young Carers continue to improve the quality of life of children and young adults from 5 to 18 years of age whose life is restricted because of the need to take responsibility for the care of someone who is ill, has a disability, is experiencing a mental illness or is affected by alcohol or substance abuse.
- To progress the new build project towards the creation of a bespoke centre to house the Young Carers service and potential other projects.

#### Strategies for achieving Objectives

Young Carers have Action Plans for their annual activities. Monthly budget monitoring avoids over or under spend. The new build project is governed by a subset of staff and the existing Forum Trustees.

#### Significant Activities

##### Young Carers Service

Due to the dedication and commitment of staff, the Young Carers service has continued to support service users throughout the year. With a strong, resourceful and creative staff team, we have ensured that service users have continued to benefit from our regular schedule of after school workshops and holiday respite trips. Numbers of service users have increased steadily from the post pandemic numbers and we now support over 60 young carers across the region. Staff and trustees continue to generate creative projects to tackle the ever challenging fundraising landscape, and the local community continues to be very generous. We continue to be successful in accessing national grant funds, including the Community Regeneration Fund, who this year have supported the design phase for the new build project. The Young Carers service team continues to deliver vital support in the following areas;

- Week day small group after-school sessions and opportunities for individual support as needed
- Activity sessions on a series of life skills topics
- Training and resource information for young carers and professionals
- Online and face to face training for Trustees and Staff
- Bereavement support for young carers
- One to one support
- Advocacy support
- Respite trips including days out and residential trips
- Telephone, letter and e-mail contact for service users and families if needed
- Provision of food for those families most in need

##### New Building Project

Following the grant of planning permission this year we will shortly be commencing stage 4. This includes:

- Additional land and drainage surveying
- Preparation of warrant drawings
- Preparation of warrant documents
- Appointment of contractors

S&L Community Care Forum SCIO

Report of the Trustees  
for the Year Ended 30 September 2025

Contribution of Volunteers  
Forum

All of the Management Committee are volunteers who represent the Forum at meetings such as community planning and consultation exercises. The involvement of service users and carers in the Forum's activities is entirely voluntary.

Young Carers

Eight adult volunteers currently support weekly support groups and respite outings for young carers.

## S&L Community Care Forum SCIO

Report of the Trustees  
for the Year Ended 30 September 2025

### **ACHIEVEMENTS AND PERFORMANCE**

#### The Forum

The Forum remains willing to undertake projects with other groups if funding for a project or projects became available. There are currently active discussions underway with other groups, given our potential to accommodate complementary activities in the planned new building. Trustees and staff remain in contact with several health and social care bodies to promote networking and sharing of ideas, information and best practice.

Funding - The Forum will shortly receive confirmation that funding has been granted for stages 4 of the build project which is likely to begin in 2025/26 and complete in 2026/27.

#### Skye and Lochalsh Young Carers Project

Skye and Lochalsh Young Carers aims to improve the quality of life of children and young adults from 5 to 18 years whose life is restricted because of the need to take responsibility for the care of someone who is chronically ill, has a disability, is experiencing mental ill health or is affected by substance abuse.

62 young people aged 5 to 18 years participated in the Young Carers Project during the year.

#### Targeted Projected Outcomes

##### Core Funded

- Improved young carers social and support networks to combat isolation and improve access to information and skill development;
- Provide quarterly respite breaks and drop-in support to increase resilience and social skills of young carers;
- Provide 1-1, advocacy and bereavement support which ensures the voice of young carers is heard and empowered to influence decisions which affect their lives;
- Training requests for service providers will be responded to, to raise awareness of issues and increase worker skills;
- Provide training and resource information to increase young carers educational potential and home safety; and
- Increase the capacity of the service to meet young carers identified needs and reduce vulnerability of the service.

The Big Lottery - Grow Through What You Go Through Project October 2023 - September 2026

#### Project Outcomes -

- Young Carers will have increased coping skills
- Young Carers will be less socially isolated
- Young Carers will have improved relationships with others

#### Monitoring and evaluation

Monitoring systems are in place to record involvement in:

- Receiving additional support 1-1 and bereavement support;
- Receiving advocacy support;
- Receiving family support;
- Respite break outings; and
- Young carers individually evaluate the project activities they have taken part in on a weekly basis using the Likert scale method.

Funding for the Young Carers Project - Core Funding - Provided by the Highland Council

Lottery Community Fund - Grow Through What You Go Through (GTWYGT)- Targeted Project Outcomes (3-year funding from October 2023- September 2026)

Manager 12 hours per week

Support Worker 12 hours per week

Finance and Admin Worker 4 hours per week

Clerical Support 5 hours per week

BBC Children in Need - supporting targeted outcomes of GTWYGT (3 Year Funding from October 2023 - September 2026)

Manager 10 hours per week

The Robertson Trust - supporting targeted outcomes of GTWYGT (3-year funding from October 2023 - September 2026 )

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Report of the Trustees  
for the Year Ended 30 September 2025

Senior Support Worker 19 hours per week

The Henry Smith Foundation - supporting targeted outcomes of GTWYGT (3 year funding from 30 December 2022 to 30 December 2025)  
Support Worker: 30 hours per week

Local Funding

This is invaluable in enabling the service to meet a shortfall in funding and local organisations and individuals have been very well disposed towards the service and generous in their support. In addition, the commitment and creativity of the staff and volunteers has helped to ensure steady income despite the fundraising challenges impacting all charities at this time.

**FINANCIAL REVIEW**

**Reserves policy**

The management committee has agreed to maintain free reserves equivalent to a minimum of three months' operating expenditure.

**FUTURE PLANS**

Plans for the Future

The Forum has now embarked on the new building project, through which we will identify potential additional groups in the community who would benefit from additional, complementary services.

The Young Carer Service looks forward to further growth and development through their partner agencies, now including The Robertson Trust and The Henry Smith Foundation who have supported us with the reduction in Children In Need funding.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Charity is a single tier Scottish Charity Incorporated Organisation controlled by its Constitution dated August 2012 and amended 1 August 2013.

Statement of Management Committee Responsibilities

The Management Committee is responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Statement as to disclosure to auditors

So far as the Management Committee are aware, there is no relevant audit information of which the charity's auditors are unaware, and each Management Committee member has taken all the steps that he or she ought to have taken as a Management Committee member in order to make himself or herself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

This report has been prepared in accordance with the OSCR accounting and reporting by charities statement of recommended practice.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
SC027909

**Principal address**  
Victoria Cottage  
Hedgefield Road  
Portree  
Isle of Skye  
IV51 9GF

S&L Community Care Forum SCIO

Report of the Trustees  
for the Year Ended 30 September 2025

**Trustees**

Ms A Bethune  
Mrs P Matheson  
Ms G Adams (resigned 17.7.25)  
Ms M Jones  
Mrs C Urbanowicz  
Mrs C Allen  
C Forrester  
Mrs B Christie  
Mrs H Wotton

**Independent Examiner**

Fiona Maclean FCCA  
Donald Rankin Business Services  
Tigh an Oisean  
Bridge Road  
PORTREE  
Isle of Skye  
Highland  
IV51 9ER

Approved by order of the board of trustees on .....*28/04/2026*..... and signed on its behalf by:



.....  
C Forrester - Trustee

S&L Community Care Forum SCIO

Statement of Financial Activities  
for the Year Ended 30 September 2025

	Notes	Unrestricted funds £	Restricted funds £	30.9.25 Total funds £	30.9.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		84,373	170,300	254,673	238,105
Other trading activities	2	45,128	-	45,128	48,387
Investment income	3	2,810	-	2,810	2,303
<b>Total</b>		<u>132,311</u>	<u>170,300</u>	<u>302,611</u>	<u>288,795</u>
<b>EXPENDITURE ON</b>					
Raising funds		7,913	-	7,913	1,469
<b>Charitable activities</b>					
Young Carers		49,993	163,014	213,007	216,049
<b>Total</b>		<u>57,906</u>	<u>163,014</u>	<u>220,920</u>	<u>217,518</u>
<b>NET INCOME</b>		74,405	7,286	81,691	71,277
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		161,140	37,645	198,785	127,508
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>235,545</u></u>	<u><u>44,931</u></u>	<u><u>280,476</u></u>	<u><u>198,785</u></u>


The notes form part of these financial statements

S&L Community Care Forum SCIO

Balance Sheet  
30 September 2025

	Notes	Unrestricted funds £	Restricted funds £	30.9.25 Total funds £	30.9.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	175,392	354	175,746	106,182
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		152,880	57,739	210,619	99,307
<b>CREDITORS</b>					
Amounts falling due within one year	7	(92,725)	(13,164)	(105,889)	(6,704)
<b>NET CURRENT ASSETS</b>		<u>60,155</u>	<u>44,575</u>	<u>104,730</u>	<u>92,603</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		235,547	44,929	280,476	198,785
<b>NET ASSETS</b>		<u>235,547</u>	<u>44,929</u>	<u>280,476</u>	<u>198,785</u>
<b>FUNDS</b>					
Unrestricted funds	9	235,547		235,547	161,140
Restricted funds			44,929	44,929	37,645
<b>TOTAL FUNDS</b>			<u>280,476</u>	<u>280,476</u>	<u>198,785</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28/09/2026 and were signed on its behalf by:

  
.....  
C Forrester - 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.

Short leasehold	- 10% on cost
Other equipment	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 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 30 September 2025

<b>2. OTHER TRADING ACTIVITIES</b>			
Great Wilderness Challenge		30,925	30,924
		£	£
		45,128	48,387
		=====	=====
<b>3. INVESTMENT INCOME</b>			
Deposit account interest		30,925	30,924
		£	£
		2,810	2,303
		=====	=====
<b>4. TRUSTEES' REMUNERATION AND BENEFITS</b>			
There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.			
<b>Trustees' expenses</b>			
There were no trustees' expenses paid for the year ended 30 September 2025 nor for the year ended 30 September 2024.			
<b>5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES</b>			
	Unrestricted	Restricted	Total
	funds	funds	funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	73,402	164,703	238,105
Other trading activities	48,387	-	48,387
Investment income	2,303	-	2,303
	=====	=====	=====
<b>Total</b>	<b>124,092</b>	<b>164,703</b>	<b>288,795</b>
	=====	=====	=====
<b>EXPENDITURE ON</b>			
Raising funds	1,469	-	1,469
<b>Charitable activities</b>			
Young Carers	69,147	146,902	216,049
	=====	=====	=====
<b>Total</b>	<b>70,616</b>	<b>146,902</b>	<b>217,518</b>
	=====	=====	=====
<b>NET INCOME</b>	<b>53,476</b>	<b>17,801</b>	<b>71,277</b>
	=====	=====	=====
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	107,661	19,847	127,508
	=====	=====	=====
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>161,137</b>	<b>37,648</b>	<b>198,785</b>
	=====	=====	=====

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2025

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Short leasehold £	Other equipment £
<b>COST</b>			
At 1 October 2024	100,722	1,918	3,832
Additions	70,131	-	829
At 30 September 2025	170,853	1,918	4,661
<b>DEPRECIATION</b>			
At 1 October 2024	-	1,918	2,926
Charge for year	-	-	261
At 30 September 2025	-	1,918	3,187
<b>NET BOOK VALUE</b>			
At 30 September 2025	170,853	-	1,474
At 30 September 2024	100,722	-	906
<b>COST</b>			
At 1 October 2024	1,153	18,932	126,557
Additions	-	-	70,960
At 30 September 2025	1,153	18,932	197,517
<b>DEPRECIATION</b>			
At 1 October 2024	1,117	14,414	20,375
Charge for year	5	1,130	1,396
At 30 September 2025	1,122	15,544	21,771
<b>NET BOOK VALUE</b>			
At 30 September 2025	31	3,388	175,746
At 30 September 2024	36	4,518	106,182

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

Bank loans and overdrafts (see note 8)	30,925	30,924
Trade creditors	£ 47,027	£ 2,209
Taxation and social security	3,321	868
Other creditors	2,132	1,629
	53,409	1,998
	<u>105,889</u>	<u>6,704</u>

**8. LOANS**

An analysis of the maturity of loans is given below:

Amounts falling due within one year on demand:	30,925	30,924
Bank overdrafts	£ -	£ -
	<u>47,027</u>	<u>2,209</u>

**9. MOVEMENT IN FUNDS**

	At 1.10.24 £	Net movement in funds £	At 30.9.25 £
<b>Unrestricted funds</b>			
Young Carers	113,016	48,194	161,210
Designated: New Build	48,124	26,213	74,337
	<u>161,140</u>	<u>74,407</u>	<u>235,547</u>
<b>Restricted funds</b>			
The Henry Smith Charity	29,349	7,395	36,744
BBC Children in Need	2,257	-	2,257
Big Lottery Transforming Lives	6,039	(111)	5,928
	<u>37,645</u>	<u>7,284</u>	<u>44,929</u>
<b>TOTAL FUNDS</b>	<u>198,785</u>	<u>81,691</u>	<u>280,476</u>

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Young Carers	106,098	(57,904)	48,194
Designated: New Build	26,213	-	26,213
	132,311	(57,904)	74,407
<b>Restricted funds</b>			
The Henry Smith Charity	59,500	(52,105)	7,395
BBC Children in Need	33,593	(33,593)	-
Robertson Trust	25,000	(25,000)	-
Big Lottery Transforming Lives	52,207	(52,318)	(111)
	170,300	(163,016)	7,284
<b>TOTAL FUNDS</b>	<b>302,611</b>	<b>(220,920)</b>	<b>81,691</b>

**Comparatives for movement in funds**

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
<b>Unrestricted funds</b>			
Young Carers	80,539	32,477	113,016
Designated: New Build	27,122	21,002	48,124
	107,661	53,479	161,140
<b>Restricted funds</b>			
The Henry Smith Charity	11,458	17,891	29,349
BBC Children in Need	2,257	-	2,257
Big Lottery Transforming Lives	6,132	(93)	6,039
	19,847	17,798	37,645
<b>TOTAL FUNDS</b>	<b>127,508</b>	<b>71,277</b>	<b>198,785</b>

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Young Carers	103,090	(70,613)	32,477
Designated: New Build	21,002	-	21,002
	124,092	(70,613)	53,479
<b>Restricted funds</b>			
The Henry Smith Charity	57,202	(39,311)	17,891
BBC Children in Need	32,301	(32,301)	-
Robertson Trust	25,000	(25,000)	-
Big Lottery Transforming Lives	50,200	(50,293)	(93)
	164,703	(146,905)	17,798
<b>TOTAL FUNDS</b>	<b>288,795</b>	<b>(217,518)</b>	<b>71,277</b>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.23 £	Net movement in funds £	At 30.9.25 £
<b>Unrestricted funds</b>			
Young Carers	80,539	80,671	161,210
Designated: New Build	27,122	47,215	74,337
	107,661	127,886	235,547
<b>Restricted funds</b>			
The Henry Smith Charity	11,458	25,286	36,744
BBC Children in Need	2,257	-	2,257
Big Lottery Transforming Lives	6,132	(204)	5,928
	19,847	25,082	44,929
<b>TOTAL FUNDS</b>	<b>127,508</b>	<b>152,968</b>	<b>280,476</b>

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Young Carers	209,188	(128,517)	80,671
Designated: New Build	47,215	-	47,215
	<u>256,403</u>	<u>(128,517)</u>	<u>127,886</u>
<b>Restricted funds</b>			
The Henry Smith Charity	116,702	(91,416)	25,286
BBC Children in Need	65,894	(65,894)	-
Robertson Trust	50,000	(50,000)	-
Big Lottery Transforming Lives	102,407	(102,611)	(204)
	<u>335,003</u>	<u>(309,921)</u>	<u>25,082</u>
<b>TOTAL FUNDS</b>	<u><u>591,406</u></u>	<u><u>(438,438)</u></u>	<u><u>152,968</u></u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2025.

S&L Community Care Forum SCIO

Detailed Statement of Financial Activities  
for the Year Ended 30 September 2025

	30.9.25	30.9.24
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	32,331	31,105
Grants	<u>222,342</u>	<u>207,000</u>
	254,673	238,105
<b>Other trading activities</b>		
Great Wilderness Challenge	45,128	48,387
<b>Investment income</b>		
Deposit account interest	<u>2,810</u>	<u>2,303</u>
<b>Total incoming resources</b>	<u>302,611</u>	<u>288,795</u>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising events expenses	7,913	1,469
<b>Charitable activities</b>		
Wages	122,586	131,847
Social security	6,097	4,920
Pensions	4,818	4,524
Insurance	1,376	1,793
Light and heat	3,454	3,495
Telephone	1,286	1,979
Postage and stationery	1,857	2,136
Travelling	3,095	2,338
Respite breaks	21,688	17,517
Core sessions	22,471	20,429
Rent	13,540	13,875
Repairs to property	-	1,511
Training & recruitment	545	1,209
IT costs	240	448
Licenses & subscriptions	556	319
Cleaning	61	-
Dislosures	280	-
Gifts & needs	414	-
Training expenses	271	-
Mimbus expenses	4,157	3,781
Repairs & renewals-equipment	738	597
Other equipment	260	160
Fixtures and fittings	5	7
Computer equipment	1,129	1,506
Bank interest	-	60
	<u>210,924</u>	<u>214,451</u>

This page does not form part of the statutory financial statements

S&L Community Care Forum SCIO

Detailed Statement of Financial Activities  
for the Year Ended 30 September 2025

	30.9.25	30.9.24
	£	£
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	60	-
<b>Governance costs</b>		
Accountancy fees	2,023	1,598
Total resources expended	<u>220,920</u>	<u>217,518</u>
<b>Net income</b>	<u><u>81,691</u></u>	<u><u>71,277</u></u>

This page does not form part of the statutory financial statements

Independent Examiner's Report to the Trustees of  
S&L Community Care Forum SCIO

I report on the accounts for the year ended 30 September 2025 set out on pages eight to sixteen.

**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 Regulationshave 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.

*F. Maclean*

Fiona Maclean FCCA  
The Association of Chartered Certified Accountants

Donald Rankin Business Services  
Tigh an Oisean  
Bridge Road  
PORTREE  
Isle of Skye  
Highland  
IV51 9ER

Date: 29/04/26

S&L Community Care Forum SCIO

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