Scottish Charity number SC009124

The Sons of the Rock Society SCIO
trading as Forthgiving

Annual report and financial statements

for the year ended 31 March 2026

The Sons of the Rock Society SCIO

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The Sons of the Rock Society SCIO

Legal and administrative information

Trustees

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 2022).

The charity was registered as a SCIO on 20 April 2022. The charity was previously a company limited by guarantee but changed it's legal form to a SCIO on 20 April 2022. The assets of the company limited by guarantee were transferred to the SCIO on 20 April 2022. It has a two tier structure in which the Trustees are elected by the members of the charity.

The Trustees serving during the period were as follows:

Alice Cecilia Dunphy	Preses
John Gold	Treasurer
Bethia Mary Hamilton	
Paula Wilkie	
Fiona Richardson	
Katrina Pascazio	
Keith Reynolds	

Secretary	Extremis Publishing Ltd
Treasurer	John Gold
Charity Number	SC009124
Website	www.forthgiving.org.uk
Registered office	61 High Street Dunblane Perthshire FK15 0EH
Independent Examiner	Roy G Hogg The Paddock Stirling FK9 4RN
Investment Managers	Evelyn Partners 206 St Vincent Street Glasgow G2 5SG

The Sons of the Rock Society SCIO

Trustees' report
for the period ended 31 March 2026

The Trustees are pleased to present the report and financial statements for the period ended 31 March 2026. The report is prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP).

For the purposes of interpretation, the title 'forthgiving' refers to the trading name adopted by the charity and is recognised as such by the Office of the Scottish Charity Regulator (OSCR) on the Scottish Charity Register.

Principal Activity and Review of Activities
The principal activity of the charity remains the provision of financial assistance by way of grants to individuals, community groups and local charitable organisations in the Stirling and Falkirk and Clackmannanshire districts of Scotland whose circumstances meet our criteria for support.

The past financial period has seen a continuing high demand for financial support from people in crisis, which is reflected in the grant awards made by the charity.

The Society's small grants provide a specific and practical means of improving the quality of life for people and groups who are disadvantaged or severely challenged by physical or mental disability, financial hardship, or lack of opportunity. The Society's ability to target its grants in this way depends on its working partnerships with voluntary sector agencies and others providing support services within Stirling, Falkirk and Clackmannan Council areas. Our Trustees and Secretary review these arrangements regularly, and forthgiving attendance at annual funding fairs held in Stirling and Grangemouth continues to keep our grants programme in the public eye.

The use of online grant application forms via our website, and our flexible approach to fast tracking urgent applications on arrival, has boosted the numbers of individuals and families we have supported. The list of 50 individual grants shown below reflects a wide variety of requests from people in serious financial need, endorsed by local independent referees.

Trustees most grateful to all members and donors whose support is fully allocated to the *forthgiving* grants programme budget.

The 2025 AGM took place on 10 September 2025 at the King Street Aparthotel in Stirling, attended by members and guests. The programme included a presentation by Macmillan Money Matters on the work they undertake in the Forth Valley. At the AGM Alice Dunphy was appointed Preses / Chair for the year to 31 March 2026.

The Board of Trustees met four times during the period, and individual Trustees continue to play an essential active role in publicising the charity's work and in maintaining the content of the new forthgiving website and on social media.

The Trustees and Secretary continue to monitor the financial and operational affairs of the charity, including the performance of its investment portfolio under Evelyn Partners as investment managers, and changes in the regulation of charity governance.

Financial Review and Performance

The Society's income from donations, events and investments amounted to £12,783 (2025: £19,763)
Expenditure on charitable activities, cost of generating funds and governance amounted to £22,291 (2025: £24,819).

Trustees' report
for the period ended 31 March 2026

During the year the Trustees awarded grants totalling **£9,997** as summarised in the list below.

£2,959 to fourteen clients of **Stirling Citizen's Advice Bureau** to purchase replacement furniture, contributions towards food and heating costs, clothing, bedding and white goods.

£1,635 to seven clients of **Stirling Council Advice Services, Social Work and Parent & Family Support teams**, for the purchase of electrical white goods, food, clothing and beds.

£1,435 to eight clients of **Macmillan Money Matters, Stirling** for an emergency contribution towards travel costs, a cooker and a bed.

£965 to five clients of **Falkirk Council Advice Services** for the purchase of electrical white goods and household items.

£640 to three clients of **Forth Valley Housing Association** for the purchase of food and energy costs.

£510 to three clients of **Falkirk Citizen's Advice Bureau** to purchase clothing and kitchen appliances

£430 to two clients of Clackmannanshire **Council Social Work Services**, for the purchase of clothing and bedroom furniture.

£250 to a client of **Falkirk Food Bank** for food and travel costs.

£248 to two clients of **Alloa Family Centre** to purchase clothing, a high chair and bedding.

£210 to a client of **Strathcarron Hospice** to purchase clothing and a bed.

£240 to a client of **Stirling Community Alcohol Drug Service** to purchase food.

£200 to a client of **FDAMH** for food and energy costs.

£200 to a client of **Wheatly Care** for the purchase of white goods.

£75 to a client of **Home Start Falkirk** to purchase a tumble dryer.

Several grant applications were approved in principle by Trustees but subsequently withdrawn due to the changing circumstances of applicants.

Organisation and policies of the Society

The Sons of the Rock Society SCIO is governed under the Constitution adopted in 2021 and approved by OSCR.

Trustees are elected by a majority of voting members at the Annual General Meeting. The Trustees meet quarterly to conduct the business of the Society, and regularly communicate between meetings. The Trustees may invest the funds of the Society in any way authorised by current charity legislation. The Trustees act on behalf of the Society's members in making grants to individuals and organisations located within the Stirling and Falkirk districts of central Scotland. Full details of the grants policy guidelines and application forms are published on the Society's website.

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to its operations and finances, and are satisfied that systems are in place to mitigate these. The Trustees follow a policy of maintaining a minimum bank balance of £8,000 at any time.

Future plans

During the coming year, the charity will continue to promote the *forthgiving* trading name via the website as the charity's public brand and extend the scope of the grants programme across the Forth Valley area. We will also seek to expand the charity's donor base and the resulting income stream available to the grants budget, continuing to focus on individuals, community groups and smaller local charities.

Trustees and their interests

The trustees who served during the period and their interests in the charity are set out on the Legal and Administration Information page.

No trustee had a financial interest in the charity.

Trustees' report
for the period ended 31 March 2026

Trustees' responsibilities

Charity law as regulated by OSCR requires the Trustees to prepare financial statements for each financial period. In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently;

- make judgments and estimates that are reasonable and prudent;

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board on 27 May 2026 and signed on its behalf by:

Alice B. Dunphy

A Dunphy
Preses

The Sons of the Rock Society

Independent Examiner's Report to the Trustees of
The Sons of the Rock Society SCIO

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 8 to 13.

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. The charity 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 independent examiner's statement
My examination is 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 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement
In the course of my examination, no matter has come to my attention which gives 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 comply with Regulation 8 of the 2006 Accounts Regulations

have not been met.

In my opinion there are no other matters to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Roy G Hogg
The Paddock
Stirling
FK9 4RN

Date: 15 June 2026

The Sons of the Rock Society SCIO

Statement of Financial Activities
including Income and Expenditure Account
for the period ended 31 March 2026

	Unrestricted	Restricted	Total	2025
	£	£	£	£
Incoming Resources				
Activities for generating funds:				
Members meetings & events	1,590	-	1,590	1,440
Donations from members	3,580	-	3,580	5,027
Income from investments	6,613	-	6,613	7,296
Donations received from third parties	1,000	-	1,000	6,000
Total incoming resources	12,783	-	12,783	19,763
Resources expended				
Charitable activities:				
Grants & donations	(9,997)	-	(9,997)	(11,815)
Administering grant programmes	(6,042)	-	(6,042)	(6,123)
Cost of generating funds:				
Members meetings & events	(1,033)	-	(1,033)	(1,454)
Advertising & website costs	(875)	-	(875)	(743)
Governance costs:				
Bank charges	(63)	-	(63)	(84)
Fund manager's fees	(1,305)	-	(1,305)	(1,585)
Secretary's fees	(2,976)	-	(2,976)	(3,016)
Total Resources expended	(22,291)	-	(22,291)	(24,819)
(Deficit)/surplus for the year/period	(9,508)		(9,508)	(5,056)
Other recognised gains and losses:				
Realised surplus on sale of investments	715	-	715	1,832
Reversal of unrealised gain/(deficit) on investments sold	592	-	592	(1,426)
Unrealised surplus/(deficit) arising from revaluation of fixed asset investments at period end	12,829	-	12,829	(2,120)
Net movement in funds	14,136	-	14,136	(1,714)
Funds at 31 March 2025	180,884	-	180,884	187,654
Funds at 31 March 2026	185,512	-	185,512	180,884

The notes on pages 11 to 13 form an integral part of these financial statements.

The Sons of the Rock Society SCIO

Statement of Financial Activities
including Income and Expenditure Account
for the period ended 31 March 2026

	Unrestricted	Restricted	Total	2025
	£	£	£	£
Represented by:				
Tangible fixed assets	-	-	-	-
Investments	172,221	-	172,221	169,446
Bank	12,011	-	12,011	10,158
Debtors	1,280	-	1,280	1,280
Creditors	-	-	-	-
	185,512	-	185,512	180,884

The statement of financial activities includes all gains and losses recognised in the period. All incoming resources and resources expended derive from continuing activities.

The notes on pages 11 to 13 form an integral part of these financial statements.

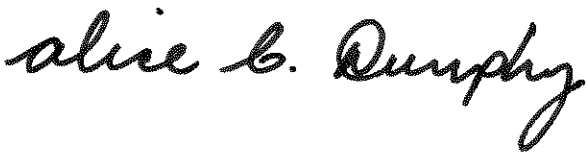
The Sons of the Rock Society SCIO

Balance sheet
as at 31 March 2026

	Notes	2026		2025	
		£	£	£	£
Fixed Assets					
Tangible assets	2		-		-
Investments	3		172,221		169,446
			172,221		169,446
Current Assets					
Debtors	4	1,280		1,280	
Cash at bank and in hand		12,011		10,158	
		13,291		11,438	
Creditors: amounts falling due within one year	5	-		-	
Net current assets			13,291		11,438
Total assets less current liabilities			185,512		180,884
Funds					
Unrestricted					
Capital	6		172,221		169,446
Revenue	6		13,291		11,438
			185,512		180,884

The financial statements were approved by the Trustees on 27 May 2026 and signed on its behalf by:

A Dunphy
Preses



The notes on pages 11 to 13 form an integral part of these financial statements.

1. Accounting policies

1.1. Basis of preparing the financial statements

The financial statements of the charity 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 2022)',

1.2. Income & Expenditure

Income from subscriptions, donations and legacies is credited to the income and expenditure account in the period in which it is received.
Investment income comprises dividends declared during the period and interest earned on listed and unlisted investments.
Other incoming resources are included when the charity is entitled to the income.

Expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for the expenditure.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 33.3% Straight Line

1.4. Investments

Fixed asset investments are re-valued at mid-market value at the balance sheet date and any gain or loss is taken to the Statement of Financial Activities.

1.5. Trustees remuneration

The trustees receive no remuneration or expenses for their service as trustees. There were no employees during the period.

1.6. 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. Tangible fixed assets

	Fixtures, Fittings and equipment	Total
	£	£
Cost		
At 1 April 2025	1,363	1,363
At 31 March 2026	1,363	1,363
Depreciation		
At 1 April 2025	1,363	1,363
At 31 March 2026	1,363	1,363
Net book values		
At 31 March 2026	-	-
At 31 August 2025	-	-

3. Fixed Asset Investments

	Listed Investments
	£
Market value	
At 1 April 2025	169,446
Additions (at cost)	10,633
Disposals	(20,687)
(Deficit) / gain on revaluation of investments held at 31 March 2026	12,829
At 31 March 2026	172,221
Historical cost	
At 31 March 2026	137,502
At 31 March 2025	151,318

4. Debtors

	2026	2025
	£	£
Debtors	1,280	1,280

5. Creditors: amounts falling due within one year

	2026	2025
	£	£
Accruals and deferred income	-	-

6. Movement in funds

	Unrestricted Capital Fund	Unrestricted Revenue Fund	Total
	£	£	£
At 1 April 2025	169,446	11,438	180,884
Unrealised surplus on valuation of investments	14,136	-	14,136
Investments realised during year	(9,000)	9,000	-
Transfer between funds	(2,361)	2,361	-
(Deficit) for the year	-	(9,508)	(9,508)
At 31 March 2026	172,221	13,291	185,512