Inverclyde Carers Centre
(A Company Limited by Guarantee)

Report and Financial Statements

Year ended 31 March 2026

Charity Number SC038583
Company Number SC312596

INVERCLYDE CARERS CENTRE

Charity Information

BOARD OF TRUSTEES	Francis Caldwell Christina Boyd James Lamb
SECRETARY	Christina Boyd
INDEPENDENT EXAMINER	Tracey Orr Welsh Walker Ltd 179A Dalrymple Street Greenock PA15 1BX
BANKERS	Bank of Scotland 64/66 West Blackhall Street Greenock PA15 1XG
REGISTERED OFFICE	Welsh Walker Ltd 179A Dalrymple Street Greenock PA15 1BX
CHARITY NUMBER	SC038583
COMPANY NUMBER	SC312596

INVERCLYDE CARERS CENTRE

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TRUSTEES REPORT
For the year ending 31 March 2026

The trustees present their annual report together with the financial statements of the charity for the year ending 31 March 2026 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS102).

Our purposes and activities
The principal activity of Inverclyde Carers Centre is to promote the benefit of carers in Inverclyde and its environs without distinction of sex, sexuality, political, religious or other opinions by associating the local statutory authorities, voluntary organisations and inhabitants in a common effort to advance the education, further the health and relieve the poverty and distress of such carers. At the end of April 2024 we lost the Inverclyde Health and Social Care Partnership contract and ceased to trade in March 2026.

Result for year
The charity made the decision in July 2025 to cease to trade at the end of their financial year.

All redundancy costs were paid to staff and all liabilities of the charity were settled.

Reserves Policy
Inverclyde Carers Centre Trustees aim to hold in reserves sufficient funds to cover six months of expenditure within unrestricted reserves.

The reasons for holding unrestricted reserves are:

i. The centre needs to hold reserves of three to six months average expenditure as working capital to ensure positive cash flow.
ii. To facilitate unplanned or emergency maintenance costs in relation to both building and other capital assets.
iii. Liabilities arising from employer responsibilities including redundancy payments.

These reserves have allowed the redundancy costs of the employees to be paid.

TRUSTEES REPORT (cont'd)
For the year ending 31 March 2026

Reference and Administrative details

Charity number:	SC038583
Company number:	SC312596
Registered office:	Welsh Walker Ltd, 179A Dalrymple Street, Greenock, PA15 1BX

Our advisers

Independent Examiner:	Tracey Orr, Welsh Walker Ltd, 179A Dalrymple Street, Greenock, PA15 1BX
Bankers:	Bank of Scotland, 64/66 West Blackhall Street, Greenock, PA15 1XG Trustee Savings Bank, 22 Hamilton Gate, The Oak Mall, Greenock PA15 1JW

Directors and Trustees
The directors of the charitable company (the charity) are its trustees for the purpose of charity law.

The trustees and officers serving during the year and since the year end were as follows:

Trustees

Francis Caldwell (Chair)
Christina Boyd (Secretary)
Elizabeth Wade (resigned 15th December 2025)
James Lamb
Sarah Anne Graham (resigned 15th December 2025)
Irene O'Brien (resigned 15th December 2025)

Key Management Personnel
Kenny McKenna (CEO)

Structure, Governance and Management

Governing Document
Inverclyde Carers Centre is a registered Scottish Charity under the Office of the Scottish Charity Regulator (OSCR) and a Company limited by guarantee. As such Inverclyde Carers Centre is governed by its Memorandum and Articles of Association.

Appointment of trustees
The trustees of the charitable company are appointed in accordance with the Articles of Association.

The maximum number of directors is twelve.

At each AGM, all of the directors shall retire from office but shall then be eligible for re-election.

INVERCLYDE CARERS CENTRE

TRUSTEES REPORT (cont'd.)
For the year ended 31 March 2026

Risk management

The organisation has a Risk Policy which details its Risk management strategy comprising:

- We review the principal risks and uncertainties that the charity faces.
- Establishment of policies, systems and procedures to mitigate those risks identified in review.
- Implementation of procedures designed to minimise or manage any potential impact on the charity, should those risks materialise.
- The Risk Register is reviewed at regular intervals.

Attention is paid to non-financial risks arising from fire and health and safety of staff and clients. These risks are managed by ensuring accreditation is up to date and having robust policies and procedures in place.

Trustees' responsibilities in relation to the financial statements

The trustees (who are the directors of Inverclyde Carers Centre for the purpose of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the Accounts on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The trustees are responsible for keeping proper accounting records that 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. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent Examiner
The Independent Examiner, Tracey Orr, of Welsh Walker Ltd, Chartered Accountants, will not be reappointed as the charity has ceased to trade and no further financial statements will be prepared.

Approved by order of the board of trustees on 30th June 2026 and signed on its behalf by:

Christina Boyd

Christina Boyd
Trustee

INVERCLYDE CARERS CENTRE

INCOME & EXPENDITURE ACCOUNT
For the year ended 31 March 2026

	2026		2025	
INCOME	£	£	£	£
Inverclyde Council/HSCP	-		27,263	
HSCP Young Carers	-		2,883	
Shared Care Scotland - Time to Live	-		68,044	
Mental Health & Wellbeing Fund	-		14,694	
Other Income	5,320		303	
Donations	-		2,230	
		5,320		115,417

INVERCLYDE CARERS CENTRE

INCOME & EXPENDITURE ACCOUNT (Cont'd)
For the year ended 31 March 2026

	2026		2025	
EXPENDITURE				
Salaries (including redundancy costs)	95,673		86,623	
Pension Costs	3,568		2,370	
Rent	19,421		16,700	
Water Rates	1,201		1,050	
Heat & Light	2,932		5,912	
Computer Costs	7,936		8,806	
Maintenance Contracts and Health &	274		3,438	
Insurance	1,851		2,472	
Broadband & Internet	1,792		2,094	
Publications & Subscriptions	740		991	
Stationery	73		652	
Postage	-		144	
Advertising & Promotional Costs	66		206	
Telephones	368		855	
Audit	-		3,419	
Accountancy, legal & professional fees	4,616		3,288	
Payroll Costs	800		843	
Hospitality	-		69	
Bank Charges	107		302	
General Expenses	2,412		1,747	
Sitter Services	-		2,200	
Alarm Costs	520		415	
Carer Activities	6,077		8,024	
Other Services Costs	-		311	
Short Breaks	249		51,358	
Emotional Support	-		163	
Depreciation	2,009		2,009	
		(152,685)		(206,461)
(Deficit) for the year		(147,365)		(91,044)

INVERCLYDE CARERS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2026

Current Year

	Note	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £
Income				
Income from generated funds:				
Voluntary Income	4	5,320	-	5,320
Total Income		5,320	-	5,320
Expenditure				
Charitable Activities	6	(152,685)	-	(152,685)
Transfers in the year		20,042	(20,042)	-
Net Movement in funds		(127,323)	(20,042)	(147,365)
Reconciliation of funds				
Total funds brought forward		128,579	20,042	148,621
Total funds carried forward	15	1,256	-	1,256

The Statement of Financial Activities includes all gains and losses in the year.

INVERCLYDE CARERS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2026

Comparative Year

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Income				
Income from generated funds:				
Voluntary Income	4	30,449	82,738	113,187
Income from Charitable Activities	5	2,230	-	2,230
Total Income		32,679	82,738	115,417
Expenditure				
Charitable Activities	6	(131,419)	(75,042)	(206,461)
Transfers in the year		17,116	(17,116)	-
Net Movement in funds		(81,624)	(9,420)	(91,044)
Reconciliation of funds				
Total funds brought forward		210,203	29,462	239,665
Total funds carried forward	15	128,579	20,042	148,621

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

INVERCLYDE CARERS CENTRE

BALANCE SHEET
As at 31 March 2026

	Note	2026 £	2026 £	2025 £	2025 £
FIXED ASSETS	9		-		2,009
CURRENT ASSETS					
Debtors	10	-		6,090	
Cash at bank and in hand	11	2,450		147,972	
			2,450		154,062
			2,450		156,071
CREDITORS: amounts falling due within one year	12		(1,194)		(7,450)
NET CURRENT ASSETS			1,256		148,621
RESERVES					
Unrestricted funds	14		1,256		128,579
Restricted funds	14		-		20,042
			1,256		148,621

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:
(a) Ensuring that the charitable company keeps accounting records that comply with sections 386 and 387 of the Companies Act 2006, and
(b) Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 30th June 2026 and were signed on its behalf by:

Francis Caldwell
Chairperson

Company Number - SC312596

INVERCLYDE CARERS CENTRE

CASHFLOW STATEMENT
As at 31 March 2026

	Notes	2026 £	2025 £
Reconciliation of Operating Deficit to Net Cash Outflow from Operating Activities			
Operating Deficit Resources		(147,365)	(91,044)
Depreciation Charges		2,009	2,009
Decrease in Debtors		6,090	34,227
(Decrease) / Increase in Creditors		(6,256)	(4,639)
Net Cash Outflow from Operating Activities		(145,522)	(59,447)
Reconciliation of Cash Flow in Cash Funds			
Decrease in Net Cash Funds		(145,522)	(59,447)
Opening Cash Funds		147,972	207,419
Closing Cash Funds		2,450	147,972

INVERCLYDE CARERS CENTRE

Notes to the Accounts
For the year ended 31 March 2026

1. ACCOUNTING POLICIES

The Registered Office of the Charity is Welsh Walker Ltd, 179A Dalrymple Street, Greenock PA15 1BX.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of accounting

The Accounts are prepared under the historical cost convention, and in accordance with applicable accounting standards in the U.K., the Statement of Recommended Practice: Accounting and Reporting by Charities and the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The accounts are prepared in accordance with the Companies Act 2006.

The Financial Statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these Financial Statements are rounded to the nearest £.

b) Preparation of the accounts

As the charity has now ceased to trade, the trustees do not consider it appropriate to adopt the going concern basis of accounting in preparing the financial statements. Accordingly the financial statements have been prepared on a basis other than going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for 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. This includes costs relating to the support of local carers and the costs of maintaining the centre.

e) Tangible Fixed Assets Depreciation

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Computer Equipment	25% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale

f) Impairment of Fixed Assets

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in the profit and loss account.

If an impairment loss subsequently reverses, the carry amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in the profit and loss account.

g) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

h) Cash and Cash Equivalent

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

i) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discount due.

j) Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Basic Financial Assets
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Financial assets classified as receivable within one year are not amortised.

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date. Any impairment loss is recognised in the income and expenditure account. Subsequent reversals are reversed recognised in income and expenditure but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years.

Classification of Financial Liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic Financial Liabilities
Basic financial liabilities, including creditors, bank loans, loans from fellow group entities and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

k) General Fund

The Charity operates a General Fund which is unrestricted in its use. The sub-division of the General Fund into designated funds is at the Trustees' discretion.

l) Pensions

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

m) Employment Benefits

The costs of short-term employee benefits including holiday pay are recognised as a liability and an expense.

2. JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical Judgements
The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Depreciation
Depreciation of fixed assets has been based on estimated useful lives and residual values deemed appropriate by the trustees. Estimated useful lives and residual values are reviewed annually and revised as appropriate.

Bad Debts
Bad debt provisions are provided at rates deemed appropriate by the trustees.

Specific allowances are provided for when it is known to the trustees that the debtor is not recoverable in part or in full.

General allowances are provided based on the trustees' cumulative knowledge and experience of the industry, where it is deemed probable a portion of the debtors balance will become unrecoverable.

INVERCLYDE CARERS CENTRE

Notes to the Accounts (cont'd)
For the year ended 31 March 2026

3. LEGAL STATUS OF THE CHARITY

The Charity is a company limited by guarantee and has no share capital.

4. INCOME - VOLUNTARY/GRANT INCOME

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £
Other Income	5,320	-	5,320
TOTAL INCOME	5,320	-	5,320

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Inverclyde Council/HSCP	27,263	-	27,263
Shared Care Scotland - Time to live	-	68,044	68,044
Mental Health Wellbeing Fund	-	14,694	14,694
HSCP Young Carers	2,883	-	2,883
Other Income	303	-	303
	30,449	82,738	113,187

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Donations	2,230	-	2,230
	2,230	-	2,230
TOTAL INCOME	32,679	82,738	115,417

Notes to the Accounts (cont'd)
For the year ended 31 March 2026

6. DIRECT CHARITABLE EXPENDITURE	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £
Salaries	95,673	-	95,673
Pension Costs	3,568	-	3,568
Rent	19,421	-	19,421
Water Rates	1,201	-	1,201
Heat & Light	2,932	-	2,932
Computer Costs	7,936	-	7,936
Maintenance Contracts & Health & Safety	274	-	274
Insurance	1,851	-	1,851
Broadband & Internet	1,792	-	1,792
Publications & Subscriptions	740	-	740
Stationery	73	-	73
Advertising & Promotional Costs	66	-	66
Telephone	368	-	368
Accountancy, Legal & Professional Fees	4,616	-	4,616
Payroll Costs	800	-	800
Bank Charges	107	-	107
General Expenses	2,412	-	2,412
Alarm Costs	520	-	520
Carer Activities	6,077	-	6,077
Short Breaks	249	-	249
Depreciation	2,009	-	2,009
	152,685	-	152,685

INVERCLYDE CARERS CENTRE

Notes to the Accounts (cont'd)
For the year ended 31 March 2026

6. DIRECT CHARITABLE EXPENDITURE	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Salaries	68,612	16,446	85,058
Employers NI	765	800	1,565
Pension Costs	1,592	778	2,370
Rent	16,700	-	16,700
Water Rates	970	80	1,050
Heat & Light	5,912	-	5,912
Computer Costs	8,806	-	8,806
Maintenance Contracts & Health & Safety	3,438	-	3,438
Insurance	2,472	-	2,472
Broadband & Internet	2,094	-	2,094
Publications & Subscriptions	991	-	991
Stationery	652	-	652
Postage	144	-	144
Advertising & Promotional Costs	206	-	206
Telephone	855	-	855
Audit Costs	3,419	-	3,419
Accountancy, Legal & Professional Fees	3,288	-	3,288
Payroll Costs	843	-	843
Hospitality	69	-	69
Bank Charges	302	-	302
General Expenses	1,747	-	1,747
Emotional Support	163	-	163
Sitter Services	2,200	-	2,200
Alarm Costs	415	-	415
Carer Activities	1,794	6,230	8,024
Other Service Costs	311	-	311
Short Breaks	650	50,708	51,358
Depreciation	2,009	-	2,009
	131,419	75,042	206,461

Notes to the Accounts (cont'd.)
For the year ended 31 March 2026

7. OPERATING DEFICIT

The deficit for the year is stated after charging -

	2026 £	2025 £
Auditors' remuneration	-	3,419

8. TAXATION

The charity is exempt from tax on income and gains falling within section 1177 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

9. FIXED ASSETS

	Computer Equipment £	Total £
Cost		
As at 1 April 2025	8,036	8,036
Disposals	(8,036)	(8,036)
As at 31 March 2026	-	-
Depreciation		
As at 1 April 2025	6,027	6,027
Charge for year	2,009	2,009
Disposals	(8,036)	(8,036)
As at 31 March 2026	-	-
Net book value		
As at 31 March 2026	-	-
As at 31 March 2025	2,009	2,009

	2026	2025
10. DEBTORS	£	£
Trade Debtors	-	137
Prepayments	-	5,953
	-	6,090

	2026	2025
11. CASH AT BANK AND IN HAND		
Cash at Bank	2,450	147,964
Cash in Hand	-	8
	2,450	147,972

	2026	2025
12. CREDITORS - amounts falling due within one year		
Accruals	460	4,907
Other Creditors	734	2,543
	1,194	7,450

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible assets	-	-	-
Current assets	2,450	-	2,450
Current liabilities	(1,194)	-	(1,194)
Net assets at 31 March 2026	1,256	-	1,256

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible assets	-	2,009	2,009
Current assets	136,029	18,033	154,062
Current liabilities	(7,450)	-	(7,450)
Net assets at 31 March 2025	128,579	20,042	148,621

INVERCLYDE CARERS CENTRE

Notes to the Accounts (cont'd.)
For the year ended 31 March 2026

14. RESERVES

	Unrestricted Funds	Restricted Funds	Total Funds
Balance at 1 April 2025	128,579	20,042	148,621
Transfer from Income and Expenditure Account	(127,323)	(20,042)	(147,365)
Balance at 31 March 2026	1,256	-	1,256

	Unrestricted Funds	Restricted Funds	Total Funds
Balance at 1 April 2024	210,203	29,462	239,665
Transfer from Income and Expenditure Account	(81,624)	(9,420)	(91,044)
Balance at 31 March 2025	128,579	20,042	148,621

15. MOVEMENT IN FUNDS

	At 1 April 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2026 £
Restricted Funds:					
Shared Care Scotland Time to Live	1,132	-	-	(1,132)	-
CVS Mental Health & Wellbeing Fund	18,910	-	-	(18,910)	-
Total Restricted Funds	**20,042**	**-**	**-**	**(20,042)**	**-**
Unrestricted Funds:					
General Fund (Centre Income / Exp)	128,579	5,320	(152,685)	20,042	1,256
Total Unrestricted Funds	**128,579**	**5,320**	**(152,685)**	**20,042**	**1,256**
Total Funds	**148,621**	**5,320**	**(152,685)**	**-**	**1,256**

INVERCLYDE CARERS CENTRE

Notes to the Accounts (cont'd.)
For the year ended 31 March 2026

15. MOVEMENT IN FUNDS (cont'd.)

	At 1 April 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2025 £
Restricted Funds:					
Shared Care Scotland Time to Live	1,884	68,044	(68,796)	-	1,132
Carer Capacity Building Fund	3,830	-	-	(3,830)	-
Young Start	54	-	-	(54)	-
Cost of Living Fund	365	-	-	(365)	-
STV - Children's Appeal	1,820	-	-	(1,820)	-
LTU Programme	5,402	-	-	(5,402)	-
Scotspirit Fund	132	-	-	(132)	-
CVS Mental Health & Wellbeing Fund	10,462	14,694	(6,246)	-	18,910
Winter Fund	526	-	-	(526)	-
Remote Working	990	-	-	(990)	-
Young Carers Festival	244	-	-	(244)	-
Scotwest Community Fund	523	-	-	(523)	-
Stagecoach Community Fund	274	-	-	(274)	-
HSCP Young Carers	2,956	-	-	(2,956)	-
Total Restricted Funds	**29,462**	**82,738**	**(75,042)**	**(17,116)**	**20,042**
Unrestricted Funds:					
Designated Core Funds	(8,268)	-	-	8,268	-
Designated Fundraising	7,841	-	-	(7,841)	-
General Fund (Centre Income / Exp)	210,630	32,679	(131,419)	16,689	128,579
Total Unrestricted Funds	**210,203**	**32,679**	**(131,419)**	**17,116**	**128,579**
Total Funds	**239,665**	**115,417**	**(206,461)**	**-**	**148,621**

Notes to the Accounts (cont'd.)
For the year ended 31 March 2026

Purpose of Restricted Funds

Shared Care Scotland 'Time to Live'
This fund contained a small amount of money left over from the award and the Board agreed to transfer it to a general reserve.

CVS Mental Health and Wellbeing Fund
This fund contained a small amount of money left over from the award and the Board agreed to transfer it to a general reserve.

16. STAFF COSTS AND NUMBERS

Staff costs were as follows -

	2026 £	2025 £
Salaries and wages (including redundancy costs)	95,673	85,058
Social Security costs	-	11,565
Pension costs	3,568	2,370
	99,241	98,993

No employee received emoluments of more than £60,000 either in this year or the previous year.

The average weekly number of employees during the year was 3 (2025 - 3).

17. TRUSTEES' REMUNERATION

No trustees received any remuneration during the year.

18. PENSION SCHEME

The Charitable Company operates a defined contribution Pension Scheme for its employees. The assets of the scheme are held separately from those of the Charitable Company in an independently administered fund. The unpaid contributions outstanding at the year end were £NIL (2025 - 259).

19. REMUNERATION OF KEY MANAGEMENT

Remuneration to key management in the year was £38,000 (2025 - £39,853)

20. FINANCIAL COMMITMENTS

At 31 March 2026 the company was committed to making the following payments under non-cancellable operating leases in the year to 31 March 2026:

	2026 £	2025 £
Due in less than one year	-	17,000
Due between one and five years	-	51,000
	-	68,000

WELSH WALKER

Chartered Accountants

179A Dalrymple Street
Greenock
PA15 1BX
Tel. 01475 722233

Examiner's Report to the Trustees of Inverclyde Carers Centre ("the charity")

I report on the accounts of the charity for the year ended 31 March 2026.

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 of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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 2006 Accounts Regulations. 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:

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 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.

Tracey Orr

Tracey Orr
Chartered Accountant
Welsh Walker Ltd
179A Dalrymple Street
GREENOCK PA15 1BX
Date: 30th June 2026