REGISTERED COMPANY NUMBER: SC791005 (Scotland)
REGISTERED CHARITY NUMBER: SC053180

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31st December 2025

for

Communities Connected (Scotland) Ltd

**Communities Connected (Scotland) Ltd**

**Contents of the Financial Statements**
**for the year ended 31st December 2025**

## Communities Connected (Scotland) Ltd

## Reference and Administrative Details for the year ended 31st December 2025

| | |
|---|---|
| **Trustees** | F Calder<br>Dr I A Sutherland<br>A G Wemyss<br>Mrs N Hood (appointed 26/8/25)<br>Ms W Henderson (appointed 26/8/25) |
| **Registered office** | Rennie Welch<br>Academy House<br>Shedden Park Road<br>Kelso<br>Roxburghshire<br>TD5 7AL |
| **Principal address** | QME Care<br>Angraflat Road<br>Kelso<br>Roxburghshire<br>TD5 7NS |
| **Registered company number** | SC791005 (Scotland) |
| **Registered charity number** | SC053180 |
| **Independent examiner** | Rennie Welch LLP<br>Academy House<br>Shedden Park Road<br>Kelso<br>Roxburghshire<br>TD5 7AL |

# Report of the Trustees
# for the year ended 31st December 2025

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2025.

The financial statements comply with the Charities and Trustee 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 Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

## Objectives and activities
### Objectives and aims
Our charitable purposes as outlined in paragraph 2.1 of our Articles of Association are:

a) to provide services that support the emotional, physical and social needs of older adults and to ease isolation by connecting older adults to the wider community through activities such as peer support, drop-in day centres and day opportunities;

b) to advance and promote positive outlooks on ageing, including ageing well with disability, physical and/or mental health conditions and positive nutrition; and

c) to raise awareness of the challenges faced by older adults living in the community.

### Volunteers
The charitable company wishes to build a strong network of volunteers who are passionate about supporting older adults.

## Achievements and performance
### Charitable activities
Time in this accounting period has been mainly spent setting up the charitable company. Donations and grants have been applied for and the charitable company was successful in obtaining six restricted grants totalling £38,500 in the year. The only event that took place in 2025 was a Sensory Discovery Day held in October.

## Financial review
### Financial position
The charitable company made a surplus of £60 in its unrestricted fund in the year.

### Reserves policy
The trustees aim to operate with reserves at a level equal to 6 months costs with no external income being received. This target has not yet been met, as the charity's available reserves are largely restricted.

### Going concern
The trustees have considered the charitable company's financial position for a minimum of 12 months and beyond from the date of signing these financial statements and have an expectation that the charitable company should be able to continue in the current format for the foreseeable future.

Accordingly the trustees continue to adopt the going concern basis in preparing these financial statements.

### Future plans
The charitable company's specific goals for 2026 include establishing a physical presence in the local community through a central hub or office, launch and implement core programmes and establish partnerships with local organisations, healthcare providers and community leaders.

## Structure, governance and management
### Governing document
The charitable company is controlled by its governing document and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## Report of the Trustees
## for the year ended 31st December 2025

### Structure, governance and management
### Organisational structure
The board of trustees is to consist of at least 5 and no more than 15 trustees. Key personnel is contracted from Queen's House (Kelso) Limited to provide management oversight and guidance.

### Risk management
The trustees have a duty to identify and review the risks to which the charitable company is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The key business risks affecting the charitable company are:

- failure to obtain required funding

Key personnel regularly review funding opportunities.

The trustees regularly review risk strategy and make arrangements to reduce exposure.

### Statement of trustees' responsibilities
The trustees (who are also the directors of Communities Connected (Scotland) Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they 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

- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

*Wendy Henderson*

Ms W Henderson - Trustee

## Independent Examiner's Report to the Trustees of Communities Connected (Scotland) Ltd (Registered number: SC791005)

I report on the accounts for the year ended 31st December 2025 set out on pages five to nine.

**Respective responsibilities of trustees and examiner**
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**
My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**
In connection with my examination, no matter has come to my attention :

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Gordon Chisholm CA
The Institute of Chartered Accountants of Scotland

Rennie Welch LLP
Academy House
Shedden Park Road
Kelso
Roxburghshire
TD5 7AL

30th July 2026

## Communities Connected (Scotland) Ltd

### Statement of Financial Activities
### for the year ended 31st December 2025

| | Notes | Unrestricted fund £ | Restricted fund £ | Year ended 31.12.25 Total funds £ | Period 30.11.23 to 31.12.24 Total funds £ |
|---|---|---|---|---|---|
| **Income and endowments from** | | | | | |
| Donations and legacies | | 60 | - | 60 | 5,200 |
| **Charitable activities** | | | | | |
| Support services | | - | 38,500 | 38,500 | - |
| **Total** | | 60 | 38,500 | 38,560 | 5,200 |
| **Expenditure on** | | | | | |
| Other | | - | 3,154 | 3,154 | 6,735 |
| **NET INCOME/(EXPENDITURE)** | | 60 | 35,346 | 35,406 | (1,535) |
| **Reconciliation of funds** | | | | | |
| Total funds brought forward | | (1,535) | - | (1,535) | - |
| **Total funds carried forward** | | (1,475) | 35,346 | 33,871 | (1,535) |

The notes form part of these financial statements

## Balance Sheet
## 31st December 2025

| | Notes | Unrestricted fund £ | Restricted fund £ | 2025 Total funds £ | 2024 Total funds £ |
|---|---|---|---|---|---|
| **Current assets** | | | | | |
| Cash at bank | | 25 | 35,346 | 35,371 | 5,200 |
| **Creditors** | | | | | |
| Amounts falling due within one year | 4 | (1,500) | - | (1,500) | (6,735) |
| **Net current assets/(liabilities)** | | (1,475) | 35,346 | 33,871 | (1,535) |
| **Total assets less current liabilities** | | (1,475) | 35,346 | 33,871 | (1,535) |
| **NET ASSETS/(LIABILITIES)** | | (1,475) | 35,346 | 33,871 | (1,535) |
| **Funds** | 5 | | | | |
| Unrestricted funds | | | | (1,475) | (1,535) |
| Restricted funds | | | | 35,346 | - |
| **Total funds** | | | | 33,871 | (1,535) |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2025 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.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30th July 2026 and were signed on its behalf by:

A G Wemyss - Trustee

W Henderson - Trustee

The notes form part of these financial statements

## Notes to the Financial Statements
## for the year ended 31st December 2025

### 1. Accounting policies

**Basis of preparing the financial statements**
The financial statements of the charitable company, 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 Companies Act 2006. 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.

**Taxation**
The charity is exempt from corporation 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.

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

### 2. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31st December 2025 nor for the period ended 31st December 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2025 nor for the period ended 31st December 2024.



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## 3. Comparatives for the statement of financial activities

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|---|---|---|---|
| **Income and endowments from** | | | |
| Donations and legacies | 5,200 | - | 5,200 |
| **Expenditure on** | | | |
| Other | 6,735 | - | 6,735 |
| **NET INCOME/(EXPENDITURE)** | (1,535) | - | (1,535) |
| **Total funds carried forward** | (1,535) | - | (1,535) |

## 4. Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|---|---|---|
| Due to Queen's House (Kelso) Limited | - | 5,235 |
| Accrued expenses | 1,500 | 1,500 |
| | 1,500 | 6,735 |

## 5. Movement in funds

| | At 1.1.25 £ | Net movement in funds £ | At 31.12.25 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | (1,535) | 60 | (1,475) |
| **Restricted funds** | | | |
| Support services fund | - | 35,346 | 35,346 |
| **TOTAL FUNDS** | (1,535) | 35,406 | 33,871 |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 60 | - | 60 |
| **Restricted funds** | | | |
| Support services fund | 38,500 | (3,154) | 35,346 |
| **TOTAL FUNDS** | 38,560 | (3,154) | 35,406 |



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## 5. Movement in funds - continued

### Comparatives for movement in funds

| | Net movement in funds £ | At 31.12.24 £ |
|---|---|---|
| **Unrestricted funds** | | |
| General fund | (1,535) | (1,535) |
| **TOTAL FUNDS** | (1,535) | (1,535) |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 5,200 | (6,735) | (1,535) |
| **TOTAL FUNDS** | 5,200 | (6,735) | (1,535) |

The balance on restricted funds at 31st December 2025 is made up as follows:

**Support services fund** - This fund arose from various grants received and is to be used to provide services which support older adults in the Scottish Borders. Services will include for example companionship, group activities and awareness-raising workshops.

## 6. Related party disclosures

During the year Queen's House (Kelso) Limited paid for goods and services totalling £348 (2024 - £5,235) on behalf of Communities Connected (Scotland) Ltd. At 31st December 2025 Communities Connected (Scotland) Ltd were due Queen's House (Kelso) Limited £nil (2024 - £5,235).

## 7. Members liability

The trustees, who are the only members of the charitable company, have a maximum liability of £1 each in the event of the charitable company being wound up.