

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 November 2025
for
Sutherland Care Forum

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

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for the Year Ended 30 November 2025

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Sutherland Care Forum

Report of the Trustees for the Year Ended 30 November 2025

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

Charitable purposes

The advancement of the health and well-being of Service Users and Carers of all ages in East and Central Sutherland. The relief of unmet needs of Service Users and Carers in East and Central Sutherland however these needs may have arisen. The advancement of community development in all areas relating to the provision of Care.

Significant activities

Activities Consultation with Service Users and Carers of all ages; liaison with service providers, statutory and voluntary; providing information to individual Users and Carers; promoting support groups and activities which may contribute to the health and well-being of Users and Carers: raising public awareness of care issues through attending public meetings and through press statements, managing services to support isolated people suffering from long-term illness or disability.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During 2025 our agreement with Highland Hospice continued. Currently the Forum has 8 active volunteers.

FINANCIAL REVIEW

Principal funding sources

Financial review

Our main source of income continues (as in previous years) to be successful funding applications from grant giving organisations. This year includes the Highland Hospice, Co-op Community Fund and the ADW Fund.

The Friends at Home service continues to be financed through grant funders including Corra Foundation, Foundation Scotland which has enabled us to continue our services.

The board are indebted to all our funders for grants received and for local donations.

Reserves policy

The Trustees' policy is to maintain unrestricted reserves at around £5,000, which would cover 2 to 3 months' activity. Total reserves at the end of the year are £48,538. SSE and Co-op funds have been released from restricted funds to general funds as they were granted for running costs and were not allocated appropriately in prior years. Restricted reserves held are £18,994 and unrestricted reserves are £29,544.

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 Scottish Charitable incorporated Organisation (SCIO). It is governed by its constitution which was adopted in September 2011. The Forum was granted charitable status and incorporated as a SCIO by OSCR on 18 November 2011.

Recruitment and appointment of new trustees

The management committee consists of Trustees and Forum members, acting as advisors.

Trustees are elected at the Annual General Meeting which is normally held in April/May. Under the constitution, there must be a minimum of three and not more than twelve elected trustees. The trustees may co-opt a further two trustees if they consider it would be in the interests of the Forum to do so.

Organisational structure

Management

The trustees are responsible for the strategic direction and governance of the Forum, whilst day-to-day running is carried out by, during this year, the Development Worker whose role expanded to include those of Office Manager. Since the staff members and volunteers come into contact with vulnerable individuals in the course of her work they have disclosures under the Protection of Vulnerable Groups (PVG) Scheme.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC042741

Principal address

Craig House
Main Street
GOLSPIE
Sutherland
KW10 6TG

Trustees

Charlotte Gibson
Caroline Stephanie Cousins
Angela Grant
Ian Munro Mackay

Sutherland Care Forum

Report of the Trustees
for the Year Ended 30 November 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Marcus D MacIver CA
Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Approved by order of the board of trustees on *11th August 2006* and signed on its behalf
by:



.....
Ian Munro Mackay - Trustee

Independent Examiner's Report to the Trustees of
Sutherland Care Forum

I report on the accounts for the year ended 30 November 2025 set out on pages six to twelve.

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.



Marcus D MacIver CA
The Institute of Chartered Accountants of Scotland

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Date: 11th August 2026

Sutherland Care Forum

Statement of Financial Activities
for the Year Ended 30 November 2025

	Notes	Unrestricted fund £	Restricted fund £	30.11.25 Total funds £	30.11.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	216	12,585	12,801	27,043
EXPENDITURE ON					
Charitable activities					
Charitable activities		1,932	15,899	17,831	21,563
NET INCOME/(EXPENDITURE)					
Transfers between funds	6	(1,716) 20,410	(3,314) (20,410)	(5,030) -	5,480 -
Net movement in funds		18,694	(23,724)	(5,030)	5,480
RECONCILIATION OF FUNDS					
Total funds brought forward		10,850	42,718	53,568	48,088
TOTAL FUNDS CARRIED FORWARD		<u>29,544</u>	<u>18,994</u>	<u>48,538</u>	<u>53,568</u>

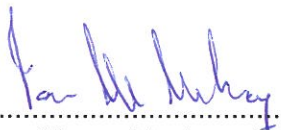
The notes form part of these financial statements

Sutherland Care Forum

Balance Sheet
30 November 2025

	Notes	Unrestricted fund £	Restricted fund £	30.11.25 Total funds £	30.11.24 Total funds £
FIXED ASSETS					
Tangible assets	5	-	-	-	258
CURRENT ASSETS					
Cash at bank		29,544	18,994	48,538	53,310
NET CURRENT ASSETS		<u>29,544</u>	<u>18,994</u>	<u>48,538</u>	<u>53,310</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>29,544</u>	<u>18,994</u>	<u>48,538</u>	<u>53,568</u>
NET ASSETS		<u>29,544</u>	<u>18,994</u>	<u>48,538</u>	<u>53,568</u>
FUNDS	6				
Unrestricted funds				29,544	10,850
Restricted funds				<u>18,994</u>	<u>42,718</u>
TOTAL FUNDS				<u>48,538</u>	<u>53,568</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
...14th August 2026... and were signed on its behalf by:


.....
Ian Munro Mackay - 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.

Computer equipment - 25% on cost

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.

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

2. DONATIONS AND LEGACIES

	30.11.25	30.11.24
	£	£
Donations	215	2,751
Friends at home donations	-	1,380
Grants	12,586	22,912
	<u>12,801</u>	<u>27,043</u>

Grants received, included in the above, are as follows:

	30.11.25	30.11.24
	£	£
Robertson Trust	-	13,200
Highland Hospice	3,255	-
Highland Council	-	1,149
Co-op Community Fund	1,831	8,563
Anne Duchess of Westminster Charity	7,500	-
	<u>12,586</u>	<u>22,912</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2025 nor for the year ended 30 November 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2025 nor for the year ended 30 November 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>4,131</u>	<u>22,912</u>	<u>27,043</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>1,800</u>	<u>19,763</u>	<u>21,563</u>
NET INCOME	2,331	3,149	5,480

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	8,519	39,569	48,088
TOTAL FUNDS CARRIED FORWARD	<u>10,850</u>	<u>42,718</u>	<u>53,568</u>

5. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 December 2024 and 30 November 2025	<u>1,032</u>
DEPRECIATION	
At 1 December 2024	774
Charge for year	<u>258</u>
At 30 November 2025	<u>1,032</u>
NET BOOK VALUE	
At 30 November 2025	<u>-</u>
At 30 November 2024	<u>258</u>

6. MOVEMENT IN FUNDS

	At 1.12.24 £	Net movement in funds £	Transfers between funds £	At 30.11.25 £
Unrestricted funds				
General fund	10,850	(1,716)	20,410	29,544
Restricted funds				
Restricted fund	42,718	(3,314)	(20,410)	18,994
TOTAL FUNDS	<u>53,568</u>	<u>(5,030)</u>	<u>-</u>	<u>48,538</u>

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	216	(1,932)	(1,716)
Restricted funds			
Restricted fund	12,585	(15,899)	(3,314)
TOTAL FUNDS	<u>12,801</u>	<u>(17,831)</u>	<u>(5,030)</u>

Comparatives for movement in funds

	At 1.12.23 £	Net movement in funds £	At 30.11.24 £
Unrestricted funds			
General fund	8,519	2,331	10,850
Restricted funds			
Restricted fund	39,569	3,149	42,718
TOTAL FUNDS	<u>48,088</u>	<u>5,480</u>	<u>53,568</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,131	(1,800)	2,331
Restricted funds			
Restricted fund	22,912	(19,763)	3,149
TOTAL FUNDS	<u>27,043</u>	<u>(21,563)</u>	<u>5,480</u>

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

6. MOVEMENT IN FUNDS - continued

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

	At 1.12.23 £	Net movement in funds £	Transfers between funds £	At 30.11.25 £
Unrestricted funds				
General fund	8,519	615	20,410	29,544
Restricted funds				
Restricted fund	39,569	(165)	(20,410)	18,994
TOTAL FUNDS	<u>48,088</u>	<u>450</u>	<u>-</u>	<u>48,538</u>

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 £
Unrestricted funds			
General fund	4,347	(3,732)	615
Restricted funds			
Restricted fund	35,497	(35,662)	(165)
TOTAL FUNDS	<u>39,844</u>	<u>(39,394)</u>	<u>450</u>

7. RELATED PARTY DISCLOSURES

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

Sutherland Care Forum

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

	30.11.25 £	30.11.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	215	2,751
Friends at home donations	-	1,380
Grants	12,586	22,912
	12,801	27,043
Total incoming resources		
	12,801	27,043
EXPENDITURE		
Charitable activities		
Wages	10,517	11,043
Insurance	311	-
Light and heat	574	1,195
Postage and stationery	3	-
Rent & room hire	2,400	2,900
Telephone & IT	1,324	818
Advertising	-	586
Footcare costs	-	2,454
Travel & expenses	882	602
Sundry expenses	626	751
Depn of computer equipment	258	258
	16,895	20,607
Support costs		
Governance costs		
Accountancy fees	936	956
Total resources expended	17,831	21,563
Net (expenditure)/income	(5,030)	5,480

This page does not form part of the statutory financial statements