**Company registration number SC487013 (Scotland)**

**Charity registration number SC050494 (Scotland)**

# STONEYWOOD COMMUNITY PROJECT

# ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 30 SEPTEMBER 2025

# STONEYWOOD COMMUNITY PROJECT

## LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|---|---|---|
| **Trustees** | J C Ramsay | |
| | I J Howie | |
| | R C Ramsay | |
| | R J Corr | (Appointed 31 January 2025) |
| **Charity number (Scotland)** | SC050494 | |
| **Company number** | SC487013 | |
| **Registered office** | 40 Glasgow Road<br>Denny<br>Scotland<br>FK6 5DJ | |
| **Independent examiner** | Claire Neumann BA(Hons) CA<br>AAB<br>Macfarlane Gray House<br>Castlecraig Business Park<br>Stirling<br>FK7 7WT | |

# STONEYWOOD COMMUNITY PROJECT

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# STONEYWOOD COMMUNITY PROJECT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

## *FOR THE YEAR ENDED 30 SEPTEMBER 2025*

The trustees present their annual report and financial statements for the year ended 30 September 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

**Objectives and activities**

Aims

Stoneywood Community Projects (SCP) is a non-profit company located in Denny. SCP's objective is to help individuals with learning disabilities gain the self-awareness and competence required for long-term meaningful employment. SCP works with community groups and local authorities to support individuals develop employable skills and become self-sufficient.

SCP emerged as a result of disadvantaged groups' lack of employment, educational and community participation opportunities. SCP believes that "community social care services should be more involved within the communities that it serves." It is critical for SCP to collaborate with established organisations in order to enhance services available for the community.

The project's goal is to develop a societal garden where the entire community may gather, as well as a meeting and workshop space for local organisations and individuals. Services will be offered to assist adults with disabilities develop their skills.

The collaboration of the project with local environmental organisations will link outdoor environmental projects for the community. SCP will be able to connect with a wider demographic trough working collaboratively with local schools, community organisations, and Dunipace Juniors Football Club.

The development of SCP aims to provide the high-quality space required for meaningful and beneficial community connections and activity, expanding on the success of its work experience programme by centralising activities and opportunities in one location that is accessible to all.

SCP provide a unique service to local care groups and agencies such as Alzheimer's Scotland, Carers Group, hospital discharge patients, individuals with long term complex health conditions and the ageing population. This donation-based service undertakes garden tidy ups, house clearances and house moves, painting & decorating, landscaping and basic joinery work.

Objectives

Locals will be able to meet together in an environment that is perfect for them. Community Space will help to create and sustain more local job possibilities. More families will be able to come together in a safe setting ideal for babies and small children. Local community groups will have access to affordable meeting and training spaces, as well as space to incubate socially responsible business ideas that will benefit society, the economy, and the leisure programmes. Local schoolchildren will have access to a specially designed communal garden space where they can work on developing growing education projects.

To provide health and fitness activities, the project will collaborate with Dunipace Juniors Football Club; promoting physical and mental wellness with partners through sports. More disabled individuals and community people will learn daily living skills that will allow them to live independently and integrate into the community. More youths, including those with disabilities, will have access to training and career paths in order to develop the skills necessary for long-term paid work. Regular events, such as fayres, shows and plant sales, will take place at the Community Garden location. Local residents can volunteer in an array of key positions in the Community Garden Area (Dunipace Juniors FC).

Community Garden will create opportunities for training, as well as working with local school children to grow vegetables and plants to sell locally or use in the Café to promote sustainability.

Provision of an educational facility that provides training and skill development to everyone in the community, including adults with disabilities, in order to improve their chances of gaining real-life work experience through various schemes.

Significant activities

SCP provide a unique service to local care groups and agencies such as Alzheimer's Scotland, Carers Group, hospital discharge patients, individuals with long term complex health conditions and the ageing population. This donation-based service undertakes garden tidy ups, house clearances and house moves, painting & decorating, landscaping and basic joinery work whilst providing people living with a disability opportunity to gain real life work skills.

- Provision of a unique support service for adults with a disability to attend ensures they have access to structured and meaningful activity. People get the support they require for education and employment.
- Provision of grass cutting services to vulnerable people in the local community, including the elderly and infirm, to offset the reduction in service previously provided by local authorities.
- Working in partnership with local football clubs to maintain their grounds and surrounding areas. People have access to health and wellbeing activities through coach-led football training sessions, organised football games.
- Established walking groups for people who access SCP, and others, to maintain and improve their health and wellbeing.
- Providing a service with partners to redevelop community areas that may harm people and wildlife, planting of pollination-supporting tree and wildflower meadows to promote sustainability and the environment.
- Provision of a service to maintain the local communities' image through regular litter picks.
- To address abandoned property and conserve heritage/built environment for productive use.
- Locals are empowered to improve and maximise assets.
- Disadvantaged group inclusion.
- Service provision to provide and support sustainable employment and welfare reduction.

### Achievements and performance
Donation based service carrying out repairs, garden tidy ups, grass cutting, basic landscaping & decorating.

Local sponsor for Dunipace Juniors and provision of equipment for Dunipace Juniors Youth/Grassroots teams.

Sponsorship for young female who plays with Falkirk Football Club youth – Falkirk Foundation.

Monetary donations given to disadvantaged people, or vulnerable groups, to support start-up costs in their new home. Services offered to ensure their home is habitable.

Provision of a gym, enabling people who live locally to access health and wellbeing facilities that are accessible and affordable.

Engagement with local partners to promote sustainability & preserve the environment.

### Financial review
The charity had incoming resources of £249,845 and total resources expended amounting to £279,724 resulting in a deficit of £29,879 for the year.

At the year end the charity had unrestricted reserves of £105,120.

During the year, £15,419 of development costs previously included within work in progress were written off to the Income & Expenditure Account. These costs related to a proposed development at the Westfield site which is no longer proceeding.

### Going concern
After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details are given in the accounting policy 1.2.

### Reserves Policy
The charity has general reserves of £105,120 (2024: £134,999) at the financial year end. The charity aims to hold a minimum of £30,000 in reserves, approximately 10% of the 4-weekly income, generated by supported people accessing the charities facility, will be transferred into a separate bank account monthly. The reserve fund will be accessed to fund any charitable donations and any unforeseen emergencies or unexpected costs. In addition, a percentage of this funds will be used to contribute towards any developments that are mainly funded by grants to preserve the funds in the current account.

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

| Risk | Impact | Probability | Existing Controls | Action Required | Lead Responsibility |
|---|---|---|---|---|---|
| Failure to secure capital funding | High | Low | Strong relationship being built with funders<br><br>Strong business plan and good research into a variety of funders during the research phase | Built relationship with larger diverse funders<br><br>Consider alternative models such as crowdfunding or even community shares | SCP Board<br><br>Manager |
| Failure to secure revenue funding | Medium | Low | Strong relationship with range of funders<br><br>Focus on enterprise and income generation<br><br>Existing track records shows SCP can deliver | Consider back up funders<br><br>Increase trading | Manager |
| Demand lower than expected after building new facilities | High | Low | Research indicates demand to be met | Employ Manager to develop trading and marketing | Manager |
| Loss of key personnel, volunteers and Board Members | High | Medium | Commitment of SCP Board, SCP Manager and support from enthusiastic volunteers | Good terms and conditions for future staff<br><br>Board recruitment to strengthen and bring in new skills Succession Plan to be developed | Board |

| | | | | | |
|---|---|---|---|---|---|
| Costs higher than expected | Medium | Medium | Cash flow projection and business plan<br><br>Support and ongoing links with design team | Review costs for saving<br><br>Increase rental charges to cover costs<br><br>Increase usage to spread costs wider<br>Fundraising | Board |

**Plans for future periods**

The project aims to relocate to outdoor community space in 2026/27 and the local community can access. The project will work with several local partners including environmental groups linking outdoors environmental projects aimed at residents. The following material, systems and schemes will be used and promoted through the project to promote sustainability and the road to NET ZERO for the wider community. All other charitable activities will continue.

Road to net zero

- Renewable Energy - Ground Source Heat Pumps & Solar Panelling
- Composting & worm farms
- Use of natural underground water and rainwater collections systems
- Eco toilet facilities
- LED lighting
- Bio friendly polytunnels
- Recycling
- Recycled lumber use
- Cycle to work schemes
- Switch to EVs
- Fleet driving efficiency systems

**Structure, governance and management**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Trustees**

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

| | |
|---|---|
| J C Ramsay | |
| I J Howie | |
| R C Ramsay | |
| R J Corr | (Appointed 31 January 2025) |
| R B Brunton | (Resigned 13 November 2024) |

**Induction and training of new trustees**

Any new trustee will receive guidance, counselling, training, tuition, knowledge and support from the current trustees.

The current trustees will plan, organise, promote and carry out any training courses, exhibitions, lectures, seminars, conferences, events, and workshops deemed essential for any new trustees to ensure proper conduct while carrying out company activities.

**Related parties**

Stoneywood Care Services Ltd sponsored Stoneywood Community Projects CIC in 2014 to operate by supplying administrative services such as Financial Management, Operational Management and Human Resource Management. Additionally, Stoneywood Care Services provided office space and equipment to be used by Stoneywood Community Project Team for the day to day running of the services. Stoneywood Care Services management team supported the Community Project manager to build a client base from social work to grow the project to become an established service providing opportunities for vulnerable adults. Stoneywood Community Project converted to a charity in 2020 and was able to operate financially independently. Stoneywood Care Services continue to offer support to Stoneywood Community Project in relation to financial management, operational management, Human Resource Management and business management.

**Statement of trustees' responsibilities**

The trustees, who are also the directors of Stoneywood Community Project for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees' report was approved by the Board of Trustees.

Jenny Ramsay

J C Ramsay

**Trustee**

10 June 2026

## INDEPENDENT EXAMINER'S REPORT
## TO THE TRUSTEES OF STONEYWOOD COMMUNITY PROJECT

I report on the financial statements of the charity for the year ended 30 September 2025, which are set out on pages 8 to 18.

**Respective responsibilities of trustees and examiner**
The charity trustees (who are also the directors of Stoneywood Community Project for the purposes of company law) are responsible for the preparation of the financial statements 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)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

**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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
   - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

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

Claire Neumann

**Claire Neumann BA(Hons) CA**
**AAB**
Macfarlane Gray House
Castlecraig Business Park
Stirling
FK7 7WT
10 June 2026

# STONEYWOOD COMMUNITY PROJECT

## STATEMENT OF FINANCIAL ACTIVITIES
## INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 30 SEPTEMBER 2025*

| | Notes | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|---|
| **Income from:** | | | |
| Donations and legacies | **3** | 4,967 | 13,181 |
| Charitable activities | **4** | 244,878 | 226,684 |
| **Total income** | | 249,845 | 239,865 |
| **Expenditure on:** | | | |
| Charitable activities | **5** | 264,305 | 205,112 |
| Other expenditure | **9** | 15,419 | 11,835 |
| **Total expenditure** | | 279,724 | 216,947 |
| **Net income/(expenditure) and movement in funds** | | (29,879) | 22,918 |
| **Reconciliation of funds:** | | | |
| Fund balances at 1 October 2024 | | 134,999 | 112,081 |
| **Fund balances at 30 September 2025** | | 105,120 | 134,999 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# STONEYWOOD COMMUNITY PROJECT

## BALANCE SHEET

### *AS AT 30 SEPTEMBER 2025*

| | Notes | £ | 2025 £ | £ | 2024 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | **10** | | 3,608 | | 3,857 |
| **Current assets** | | | | | |
| Work in progress | **11** | - | | 15,419 | |
| Debtors | **12** | 11,454 | | 9,013 | |
| Cash at bank and in hand | | 122,341 | | 129,960 | |
| | | 133,795 | | 154,392 | |
| **Creditors: amounts falling due within one year** | **14** | (21,601) | | (9,062) | |
| **Net current assets** | | | 112,194 | | 145,330 |
| **Total assets less current liabilities** | | | 115,802 | | 149,187 |
| **Creditors: amounts falling due after more than one year** | **15** | | (10,682) | | (14,188) |
| **Net assets** | | | 105,120 | | 134,999 |
| **The funds of the charity** | | | | | |
| Unrestricted funds | **17** | | 105,120 | | 134,999 |
| | | | 105,120 | | 134,999 |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 10 June 2026

Jenny Ramsay

J C Ramsay
**Trustee**

# STONEYWOOD COMMUNITY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS

## *FOR THE YEAR ENDED 30 SEPTEMBER 2025*

### 1 Accounting policies

**Charity information**

Stoneywood Community Project is a private company limited by guarantee incorporated in Scotland. The registered office is 40 Glasgow Road, Denny, FK6 5DJ, Scotland.

### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

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 £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

### 1.4 Income

Donations and similar income are included in the year in which they are receivable, which is when the charity becomes entitled to the resource and receipt is probable.

Income from charitable activities includes income from activities or where entitlement is subject to specific performance conditions is recognised as earned (as the related service is provided).

### 1.5 Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities, the charity is not registered for VAT and accordingly expenditure is shown gross.

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in activities that raise funds.

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.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

**1 Accounting policies** **(Continued)**

**1.6 Tangible fixed assets**

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

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| Plant and equipment | 15% Reducing Balance |
| Computers | 25% Reducing Balance |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Stocks**

Work in progress is valued at the lower of cost and net realisable value.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

**1.9 Cash and cash equivalents**

Cash and cash equivalents 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.

**1.10 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee’s services are received.

**1.12 Retirement benefits**

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

### 2 Critical accounting estimates and judgements

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.

### 3 Income from donations and legacies

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| Donations and gifts | 4,967 | 13,181 |

### 4 Income from charitable activities

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| Project income | 244,878 | 226,684 |

# STONEYWOOD COMMUNITY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## *FOR THE YEAR ENDED 30 SEPTEMBER 2025*

### 5 Expenditure on charitable activities

| | Charitable activities 2025 £ | Charitable activities 2024 £ |
|---|---|---|
| **Direct costs** | | |
| Staff costs | 127,192 | 95,414 |
| Depreciation and impairment | 956 | 2,592 |
| Rent | 9,339 | 8,584 |
| Rates and water | 2,995 | 885 |
| Insurance | 11,671 | 7,617 |
| Light and heat | 2,680 | 6,157 |
| Telephone and computer costs | 1,729 | 1,774 |
| Sundries | 4,798 | 8,528 |
| Project expenses | 7,223 | 6,343 |
| Subcontractors | 22,410 | 14,409 |
| Motor expenses | 8,423 | 8,972 |
| Leasing | 28,596 | 18,202 |
| Repairs and renewals | 3,923 | 662 |
| Tools and equipment | 14,858 | 17,272 |
| Cleaning | 937 | 278 |
| Other charitable expenditure | 2,844 | - |
| | 250,574 | 197,689 |
| **Share of support and governance costs (see note 6)** | | |
| Support | 474 | 340 |
| Governance | 13,257 | 7,083 |
| | 264,305 | 205,112 |
| **Analysis by fund** | | |
| Unrestricted funds | 264,305 | 205,112 |

### 6 Support costs allocated to activities

| | 2025 £ | 2024 £ |
|---|---|---|
| Bank charges | 474 | 340 |
| Governance costs | 13,257 | 7,083 |
| | 13,731 | 7,423 |
| **Analysed between:** | | |
| Charitable activities | 13,731 | 7,423 |

### 6 Support costs allocated to activities (Continued)

| **Governance costs comprise:** | **2025** £ | **2024** £ |
|---|---|---|
| Accountancy | 11,664 | 3,632 |
| Legal and professional | - | 1,544 |
| Bank loan interest | 1,593 | 1,907 |
| | 13,257 | 7,083 |

### 7 Trustees

None of the trustees (or any persons connected with them) received any benefits from the charity during the year. Two of the trustees received remuneration from the charity during the year. Details of this are included in note 8.

### 8 Employees

The average monthly number of employees during the year was:

| | **2025 Number** | **2024 Number** |
|---|---|---|
| | 5 | 4 |

| **Employment costs** | **2025** £ | **2024** £ |
|---|---|---|
| Wages and salaries | 110,416 | 90,048 |
| Social security costs | 7,466 | 1,137 |
| Other pension costs | 9,310 | 4,229 |
| | 127,192 | 95,414 |

The charity considers its key management personnel to consist of the trustees. The total remuneration (including employer pension contributions) of key management personnel was £78,049.

There were no employees whose annual remuneration was more than £60,000.

## 9 Other expenditure

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| Loans written off | - | 11,835 |
| Work in progress written off | 15,419 | - |
| | 15,419 | 11,835 |

Other expenditure includes a write off of the development costs previously included within work in progress (2024: other expenditure includes a write off the balances due from Stoneywood Care Services for transactions in the prior years).

## 10 Tangible fixed assets

| | Plant and equipment £ | Computers £ | Total £ |
|---|---|---|---|
| **Cost** | | | |
| At 1 October 2024 | 2,274 | 5,406 | 7,680 |
| Additions | - | 707 | 707 |
| At 30 September 2025 | 2,274 | 6,113 | 8,387 |
| **Depreciation and impairment** | | | |
| At 1 October 2024 | 428 | 3,395 | 3,823 |
| Depreciation charged in the year | 277 | 679 | 956 |
| At 30 September 2025 | 705 | 4,074 | 4,779 |
| **Carrying amount** | | | |
| At 30 September 2025 | 1,569 | 2,039 | 3,608 |
| At 30 September 2024 | 1,846 | 2,011 | 3,857 |

## 11 Stocks

| | 2025 £ | 2024 £ |
|---|---|---|
| Work-in-progress | - | 15,419 |

## 12 Debtors

| | 2025 | 2024 |
|---|---|---|
| **Amounts falling due within one year:** | **£** | **£** |
| Trade debtors | 8,979 | 7,005 |
| Prepayments and accrued income | 2,475 | 2,008 |
| | 11,454 | 9,013 |

## 13 Loans and overdrafts

| | 2025 | 2024 |
|---|---|---|
| | **£** | **£** |
| Bank loans | 13,932 | 17,188 |
| Payable within one year | 3,250 | 3,000 |
| Payable after one year | 10,682 | 14,188 |

## 14 Creditors: amounts falling due within one year

| | | 2025 | 2024 |
|---|---|---|---|
| | **Notes** | **£** | **£** |
| Bank loans | 13 | 3,250 | 3,000 |
| Other taxation and social security | | 2,854 | 1,521 |
| Trade creditors | | 10,240 | - |
| Accruals and deferred income | | 5,257 | 4,541 |
| | | 21,601 | 9,062 |

## 15 Creditors: amounts falling due after more than one year

| | | 2025 | 2024 |
|---|---|---|---|
| | **Notes** | **£** | **£** |
| Bank loans | 13 | 10,682 | 14,188 |

## 16 Retirement benefit schemes

| | 2025 | 2024 |
|---|---|---|
| **Defined contribution schemes** | **£** | **£** |
| Charge to profit or loss in respect of defined contribution schemes | 9,310 | 4,229 |

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

**17 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 October 2024 | Incoming resources | Resources expended | At 30 September 2025 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General funds | 134,999 | 249,845 | (279,724) | 105,120 |

| **Previous year:** | At 1 October 2023 | Incoming resources | Resources expended | At 30 September 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General funds | 112,081 | 239,865 | (216,947) | 134,999 |

**18 Operating lease commitments**

**Lessee**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Within one year | 29,406 | 28,817 |
| Between two and five years | 40,022 | 64,471 |
| | 69,428 | 93,288 |

## 19 Related party transactions

All related party balances relate to companies under the control or joint control of the trustees, J C Ramsay and I J Howie.

During the year the following transactions took place between the charity and its related parties:

**Stoneywood Care Services Limited**

Subcontractor costs

During the year, the charity was charged £22,410 (2024: £14,409) for subcontractor costs. At the year end, the charity was due to pay £5,737 (2024: nil) for unpaid subcontractor costs.

Telephone costs

During the year, the charity was charged £144 (2024: £108) for telephone costs. At the year end, the charity was due to pay £24 (2024: nil) for unpaid telephone costs.

Project fees income

During the year, the charity received £4,894 (2024: £36,926) in project fees income. At the year end, the charity was due to receive £nil (2024: nil) for unpaid project fees income.