

Scottish Charity No. SC023658
Registered Company No. SC184443

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)

(a company limited by guarantee)

REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST MARCH 2025

Dickson Middleton
Chartered Accountants
www.dicksonmiddleton.co.uk
The UK 200 Group
Practising Chartered Accountants

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
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CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
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Report of the directors for the year ended 31st March 2025

The directors have pleasure in presenting their annual report, which incorporates the Strategic Report, and the audited Financial Statements for the year ended 31st March 2025. In preparing this report the Directors have complied with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and applicable accounting standards.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number	SC023658	
Registered Company Number	SC184443	
Principal & Registered Office	Bank Chambers 1a Bank Street Falkirk FK1 1NB	
Bankers	Bank of Scotland High Street Falkirk FK1 1NR	Virgin Money 1 Bank Street Falkirk FK1 1NB
Auditors	Dickson Middleton Chartered Accountants and Statutory Auditors 20 Barnton Street Stirling FK8 1NE	
Solicitors	Russel & Aitken 5 The Courtyard Callendar Business Park Falkirk FK1 1XR	

Directors

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the directors. The directors who served from 1st April 2024 are as follows:

J Allardyce	
M Daniels	
E Greasley	(Appointed 12 June 2024)
E Ramsay	
P Reid	

Secretary P Reid

Senior Management	Laura McKenzie	Centre Manager
	Sharon Campbell	Operations Manager

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Objectives and activities

The principal objectives of the company are to identify carers, including young carers, and provide support and information. The company aims to encourage mutual support through the establishment of carer's support groups; to collate and disseminate information relevant to carers in Falkirk and Clackmannanshire; to raise awareness of the needs of carers; to promote services which help carers and to encourage carers to make use of existing services; to assist carers to liaise with all relevant agencies; to encourage carers to contribute to the formulation, implementation and review of local and national policies relevant to their caring role and to encourage their participation in community care planning.

The company also aims to recognise and work with former carers as appropriate; to promote good communication, collaborative working and partnerships between statutory, voluntary and community organisations which provide services to carers; to co-ordinate views of carers by identifying and raising carers' concerns with policy makers and policy providers; to promote the principle and practice of equal opportunities for all carers and to provide a befriending service for carers of all ages.

Achievements and performance

The Falkirk & Clackmannanshire Carers Centre has continued to provide targeted support for unpaid carers of all ages. Last year we reported that due to crisis in social care and cost of living many carers were struggling to cope with the complexity of their caring roles – and this year again we have seen further increased demand and requests for support from carers, many of whom are continuing to provide significant amounts of care often without a break for prolonged periods of time.

The Carers Centre has continued to work closely with the Health and Social Care Partnerships (HSPCs) in Falkirk and Clackmannanshire to help increase our capacity and to support the developments of work within other organisations who also support carers and their families. We have been active partners in the development of various local strategies and policies that affect the lives of carers and those that they care for and we continue to support a large group of carer representatives to be involved in decision making processes within the partnerships. The involvement and contribution of our carer's voices have never been so important especially during the last year of significant budget reviews across all HSPCs in Scotland. As an organisation we are committed to continually reviewing and evaluating our service with carers. This helps us to ensure that carers can access the support, information and involvement opportunities that they tell us that they need and that matter to them.

In the last year, we have; continued our working links with FDAMH (Falkirk & District Association of Mental Health), LGBTQ and Central Wellbeing, providing a space within the Centre for delivery of various support for carers; we have continued to host training opportunities with Alzheimer Scotland and CAMHS (Children and Adolescent Mental Health Services) to deliver carer training. We have worked closely with Al Masaar (now RISE FV), and we have continued working towards improving the access and supports for carers from Minority Communities. In Clackmannanshire we have strengthened the work we deliver in community settings, delivering lunches for carers and those they care for. We have focussed on strengthening the capacity and structure of the teams across the organisation. Having secured additional funding, we had capacity to develop our support opportunities for carers as well as increased support for Young Adult Carers and Involvement opportunities for carers.

The following highlights demonstrate the depth and importance of our work during 2024- 25:

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Inform

We have continued to develop our use of social media to improve access to information and support for a greater number of carers. At the end of the 24-25 period we had 2,075 followers on Facebook and 840 on Twitter and 158 on Instagram. We are continuing to improve the website and during the period we had 10,969 global visitors to our website. Events and activities promoted via these channels included:

Carers Week, Carers Rights Day, Carer trips and activities, Christmas Prize Draw for carers and various local and national consultations including; Mental Welfare Commissioning, State Pensions for carers and Section 28 discharge planning.

3,845 carers received newsletters and e-bulletins promoting information, support and involvement opportunities for carers including short breaks information relating to Respite. For the second year in a row Falkirk and Clackmannanshire Carers Centre came top in Scotland for the most Respite breaks sourced and provided to carers, entirely free. A real boost in our aim of developing carer aware communities across Falkirk and Clackmannanshire – great thanks to the hospitality providers for their generous donations.

Carers Voice Groups in both Falkirk and Clacks have continued to go from strength to strength and are meeting regularly with several carers representing carers views within different locality meetings, including the Integrated Joint Boards, Carers Strategy Group Falkirk, Digital support, Drug and Alcohol partnership and Minority Ethnic Carers. Additionally, funding from both the Falkirk HSCP and Young Start has increased the Involvement work with young carers and young adult carers particularly concentrating on identifying and supporting carer champions within all primary Schools across the localities.

Staff attended 143 meetings with external organisations. Working in partnership helps to build a circle of support for our organisation and improves staff knowledge and awareness of community-based supports that are available for carers and the people that they care for.

Support

Adult carer and parent carer support

During 2024-25, 2,776 adult carers received individual support by phone, email, or online through 20,419 individual contacts. Of these, 1,329 were newly identified carers. Individual support for adult carers included listening and emotional support, provision of information, benefits support and help to complete an Adult Carer Support Plan (ACSP), support with accessing a variety of short break options including options for statutory support. 847 carers were offered or requested an ACSP and 691 ACSPs were completed with carers. 438 carers were referred to the Falkirk CAB (Citizens Advice Bureau) 'Help for Carers' project for financial support resulting in almost £2.14 Million in welfare benefit awards for local carers.

Additional funding from the Falkirk HSCP had helped to increase the capacity of the Carer Opportunity Team which allowed us to support an increased number of carers to access short breaks in a variety of different ways. A total £177,775 in Short Break Grants were awarded to 449 carers. 574 respite breaks were donated by a variety of different hospitality providers – 900 football tickets for 18 home matches at Falkirk FC thanks to the Falkirk Foundation for their continued support and recognition of carers and enabling many carers to take a well-deserved short break.

The Telephone support team provided; 408 carers with 1:1 support and signposting – this is a specialist team for carers experiencing a period of crisis, poor mental health, or isolation due to their caring role. As well as 1:1 support the TST review ASCPs and complete reassessments where there has been a significant change in the caring situation for the carer or the person being cared for. Overall, 325 Adult Carer Support Plans were reviewed during the period.

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Counselling

With Time to Live Development Funding we were able to continue to fund carer counselling support. 32 carers have benefited from 117 hours of person-centred counselling.

Care with Confidence

The Care with Confidence (CwC) programme has continued to offer a wide range of sessions for carers via blended sessions which are accessible both online and in person. Sessions are offered to provide information and skills to carers to help them in their caring role and to improve their health and wellbeing and can be accessed during the day and in the evening. In 2024-25, 109 CwC sessions took place with 732 carer attendances. In addition 80 awareness sessions were provided by staff within community settings.

Awareness Raising

24 carer awareness sessions (workforce learning), which provide information about carers' needs and rights and the support that is available from the Carers Centre and other organisations have been offered to professionals who work with carers.

The Support Options for Carers Team

- Supported 449 carers to apply for and received a short break grant thanks to funding from the Falkirk HSCP and Shared Care Scotland.
- Continued to develop the Respite support within the local community.
- Supported carers to access 706 national and local Respite offers (including Football & Hippodrome) We have seen a growth in local Respite provision, including overnight breaks and activities in the local communities.
- Brought on new providers of Respite: Awakening the Festival, Seagull Trust, Falkirk Bohemians, Stirling Gang Show, with continued support from Res(e)t Float Centre, Brucefield Estate, Hippodrome Cinema and Falkirk Foundation.
- Worked with the Hippodrome Cinema to provide carers with 10 tickets for every screening until March 2025 - we allocated 499 tickets for carers across the year.
- Confirmed with Res(e)t Float Centre their re-committed to support carers through their Pay it Forward cancellation process throughout 2025-26.
- Organised and allocated 900 football tickets to carers and their families in partnership with the Falkirk Foundation which saw Falkirk Football Club promoted to the Scottish Premiership.
- Facilitated 2 Santa Cruise events with Seagull Trust for carers and their families to enjoy over the Christmas period.
- Supported Carers to take advantage of national breaks in other Local Authorities, including, Pitlochry Bungalow, Dalmunzie Castle, Scholars Restaurant, Rubha Mor Cottage and Duchally Lodge.
- Supported Carers to attend Historic Sunday's event where they were able to visit a variety of Historic Scotland locations.
- Worked with Falkirk Bohemians and Stirling Gang Show who kindly donated tickets for carers to enjoy an evening out at the theatre.
- Was successful in gaining Carers Trust Time 4 Me funding which facilitated the following activities: Luss Carers Wellbeing Retreat, Pitlochry Theatre Trip for Carers and those they care for with dementia, a YC Pantomime trip and a partnership activity with Rise Forth Valley to Airthrill trampolining.
- Launched Falkirk Carer & Cared-For Lunches monthly which will re-run in 2025-26.
- Facilitated monthly health & wellbeing pamper sessions within the Centre.
- Delivered KeepWell Health Checks for carers throughout 2024.
- Developed and circulated a Short Breaks Activity Consultation with carers to guide further funding applications and opportunities.

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- Delivered a variety of activities via the funding from Falkirk HSCP – Rack 4 Reptiles Halloween family event, Mindful Walking experiences, a night at the Pantomime with Larbert Musical Theatre, Meditation and Sound Bath experiences, Cold Water Dips and Soft Play days.

Carer 'Get Togethers'

69 'get together' opportunities were provided with 182 attendances. At the request of carers we used Community Mental Health and Wellbeing funding and Carers Trust Time4me funding to provide lunches for carers and the people they care for in both Falkirk and Clackmannanshire

Young Carers

The Young Carers Service continues to offer vital support, giving young carers the opportunities for respite through activities and with transport provided. During 2024-25, a Young Carer Statement (YCS) was offered to 211 Young Carers (YCs) and completed with 169 YCs and 88 YCS were reviewed. Through a 'good conversation', the Young Carers Worker and the YCs decide together what actions should be in the YCS. Some of the actions that YCs were supported with were - monthly groups, 1:1 support, support at school, short break grants, Young Carers received Activity Grants funded by the Time to Live Development Funding, and support to link with different community groups and support. 352 YCs accessed 1:1 support through 435 sessions. 88 group sessions were delivered with 820 attendances.

We have secured new Funding from Falkirk HSCP and renewed funding from The National Lottery to help us to continue and grow the involvement work for YCs ensuring the Voices of YCs (Young Carers) are heard both locally and nationally. The YC (Young Carers) Involvement Worker continues to be an active partner of the HSCP (Health and Social Care Partnership) and has helped to build on our relationships with Education colleagues in schools and colleges to raise awareness, introduce support options, and help with bridging the education attainment gap that YCs are more likely to fall through.

Young Adult Carers

2024 – 2025 was the first year of funding from Falkirk Health and Social Care Partnership and additionally we secured funding from Robertson Trust to recruit for an additional Young Adult Carer Support – recruitment commenced in April 2025. This funding enabled us to continue to provide and grow the dedicated service for Young Adult Carers (an often forgotten and hard to reach group of carers). Young Adult Carers (YACS) often find it difficult to find the support that they need as carers – a total of 254 YACs are registered with the serviced support to achieve the outcomes identified during a good conversation when developing their Adult Carer Support Plans or Young Carer Statements. Support includes: groups, 1-1 support and residentials, as well as self-growth grants (funding towards clothes for interviews or new jobs, training courses). 46 YACs accessed 1:1 support through 69 sessions, 28 group sessions were provided with 359 attendances.

Involve

The Carers Voice meetings continue to give carers a forum to come together to discuss and feedback on their experiences. Carers who attend the Carers Voice meetings, come along because they have told us they are interested in making a difference and being involved in local and national decision making that may affect carers. Carers have been invited to have a say in 89 involvement opportunities, including various consultations, and in the developments of the new strategic plans.

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Staff from the Carers Centre continue to support the IJB carer representatives to promote meaningful participation. In addition, staff from the Carers Centre support carers at a range of local and national planning groups. During 2024-25 staff participated in 35 planning meetings alongside carer reps. Consolidation of our service provision for carers was a priority for the organisation.

Staff wellbeing

Staff well-being has and continues to be a priority especially as a number of staff themselves are carers, support was provided to allow them to cope with pressures of providing complex care and support and the challenges presented for carers in the current economic climate. We have ensured that we have consistency with S&S for staff, regular team meetings, wellbeing checks ins in place, all staff have completed suicide prevention and mental health awareness training, the staff handbook and all policies have been reviewed and updated. As a result of the review a policy is now in place for staff to support carers who may be experiencing thoughts of suicide. Additionally, a monthly staff bulletin has been introduced to ensure staff are kept informed of plans and developments within all areas of the organisation.

FINANCIAL REVIEW

The income and existing funds have been used to fund the expenditure incurred by the organisation during the financial year to 31 March 2025. The principal sources of funding received by the organisation are currently from the Clackmannanshire & Stirling Health and Social Care Partnership, Falkirk Health and Social Care Partnership, Falkirk Council, Clackmannanshire Council, and NHS Forth Valley.

The organisation was also delighted to receive funding support from Shared Care Scotland, Carers Trust, Robertson Trust, Community Mental Health and Wellbeing funds, and the National Lottery during the financial year. Further funding was received from other sources, including substantial amounts to provide respite breaks, with a strong focus to relieve pressure and improve carer health and wellbeing in this difficult year. As a result of these income streams, the organisation was able to enhance the core services and widen the activities and support provided. Internal management of funding, as well as ongoing budgeting measures, continued to be addressed during the difficult circumstances in the period.

Funding continued to be monitored intently to ensure that the organisation could continue to operate within its means. The funding received enabled effective home working to continue, with service and core activities of the organisation continuing with little disruption.

Investment Policy

Any money not required in the short term continues to be identified and held in interest bearing accounts on a short-term basis. No other investments are held.

Reserves Policy

In view of the continued pressure on unrestricted funding availability the Board will continue to review and closely monitor the Reserves available to meet organisation requirements.

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Report of the directors for the year ended 31st March 2025
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Strategic Priorities

The recognition of priority areas within our strategic plan allowed us to make considerable progress in areas of:

- Continue to develop short break opportunities, including Respite and outings.
- Develop carer involvement and engagement opportunities.
- Develop hospital support for carers.
- Pursue co-location of staff with Social Work teams in Clackmannanshire.
- Carers Card development

We continually review and evaluate the support and services that we deliver and to ensure we can continually meet the needs of local carers and staff our new priorities for 2025-2026 are to:

- Develop the work around carer opportunities – with priority areas being a short break activity programme and respite growth (carer aware communities).
- Seek funding to develop the short break support for carers in Clacks
- Continue to develop the involvement opportunities for carers of all ages to enable them to have a voice at local and national levels of decision making relating to carers.
- Continue to develop support for Young Adult Carers and apply for additional funding to address the extra capacity required.
- Continue to offer the centre as a hub and resource for other organisations and to allow carers to access other forms of support.
- Improve recording of carer support reviews to ensure that we can clearly demonstrate the impact of our work.
- Develop the tech support for carers project.
- Consolidation period – concentrate on funded work, a few areas of development and ensuring staff have time to settle into new roles and teams.
- Review and improve policy and procedures around performance management and staff wellbeing.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing documents

The organisation is a charitable company limited by guarantee, incorporated on 1 April 1998 and registered as a charity on 4 May 1995. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Management

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. The members of the Management Committee shall hold office until the third Annual General Meeting (AGM) following their appointment. At such time they shall retire from office but may offer themselves for re-election.

The focus of the work of the organisation is supporting carers and therefore this is reflected in the fact that one third of the Management Committee is composed of carers or former carers who are willing to use their own experience to assist the charity. Recruitment of the Management Committee is mainly carried out by word of mouth and at awareness raising events where the work of the organisation is discussed.

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Efforts are made to attract individuals with a diverse mix of skills covering social work, business, health service and accounting. An application form asking for two references and supporting letter are requested from prospective members who are interviewed by the Chairperson and evaluated. The final decision is taken by the Management Committee.

Induction Process

There is a written induction process and short training sessions are arranged when new members join the Committee, which may include existing members in order to aid communication with the new members. These training sessions will be led by the Chair of the Management Committee and the Centre Manager.

Organisational Structure

The organisation has a Management Committee of up to 12 members and 2 advisors who meet bi-monthly and are responsible for the strategic direction and policy of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Centre Manager and Operations Manager. These individuals are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Managers have responsibility for the day to day operational management of the Carers Centre in Falkirk and Alloa, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

Risk Management

Internal control risks are minimised by implementation of procedures for authorisation of all transactions and projects. These procedures are reviewed on a regular basis to ensure that they continue to meet the needs of the charity.

The organisation is currently working towards the Exemplary level carer positive award. Procedures are in place to ensure compliance with health and safety of staff, volunteers, carers and other visitors to the Centre and other offices. The organisation has contracted with Peninsula Business Services for their "Business Safe" product to further ensure the required compliance standards are fully observed and maintained.

The Strategic Plan is prepared with financial overview for each current business year and status reports are regularly presented by the Centre Manager at appropriate Management Committee Meetings. Recognising the financial challenge faced by our key funders, Centre Manager and Operations Manager regularly meet and keep fully informed of current processes, potential changes and impact on our future funding. With Carers Act now in effect, changes in funding decision processes and impact on our services remains key, requiring ongoing Board discussion.

Related Parties

The organisation is a member of a number of organisations including the Coalition of Carers in Scotland, Volunteer Development Scotland, the local Council for Voluntary Services and a network partner of Carers Trust.

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Report of the directors for the year ended 31st March 2025
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DIRECTORS' RESPONSIBILITIES

The directors (who are also trustees for the purposes of charity law) are responsible for preparing the Directors' 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 directors 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 incoming resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the directors 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 financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping adequate 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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

In so far as the directors are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Directors and Officers Liability Insurance

During the period the charity purchased liability insurance for its directors and staff as permitted by Section 233 of the Companies Act 2006.

Auditors

A resolution will be proposed at the Annual General Meeting that Dickson Middleton be re-appointed as auditors of the charitable company for the forthcoming year.

By Order of the Board



J Allardyce
Director
11 June 2025

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
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Independent Auditor's Report to the Trustees and Members of Central Carers Association (Falkirk and Clackmannan) for the year ended 31st March 2025

Opinion

We have audited the financial statements of Central Carers Association (Falkirk and Clackmannan) (the 'charitable company') for the year ended 31st March 2025 which comprise Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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**Independent Auditor's Report to the Trustees and Members of Central Carers
Association (Falkirk and Clackmannan) (continued)**

Other information

The trustees are responsible for the other information. The other information comprises the information included in the directors' report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of directors' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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**Independent Auditor's Report to the Trustees and Members of Central Carers
Association (Falkirk and Clackmannan) (continued)**

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to any significant unusual transactions and challenging judgements and estimates;
- Reviewing minutes of meetings held by management and those charged with governance to identify any matters including actual or attempted fraud, litigation and non-compliance with laws and regulations;
- Inspecting expenditure incurred in the year while making sure this has been appropriately categorised in the financial statements. This included agreeing a sample from the nominal ledger to purchase invoice while also reviewing post year end transactions and invoices to confirm the completeness of the expenditure was disclosed.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
(a company limited by guarantee)

**Independent Auditor's Report to the Trustees and Members of Central Carers
Association (Falkirk and Clackmannan) (continued)**

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Robert Taylor (Senior Statutory Auditor)
For and on behalf of Dickson Middleton, Chartered Accountants and Statutory Auditors,
20 Barnton Street, Stirling, FK8 1NE.
Dickson Middleton is eligible to act as an auditor in terms of section 1212 of the Companies
Act 2006.

12 June 2025

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
(a company limited by guarantee)

Statement of Financial Activities (including income and expenditure account)
for the year ended 31st March 2025

	Note	Restricted Funds £	Unrestricted Funds £	2025 Total Funds £	2024 Total Funds £
Income:					
Donations and legacies	2	-	3,473	3,473	2,932
Charitable Activities	3	589,380	994,870	1,584,250	1,472,421
Investment income	4	-	-	-	170
Other income	5	-	2,131	2,131	1,257
Total		589,380	1,000,474	1,589,854	1,476,780
Expenditure:					
<i>Charitable activities:</i>					
Expenditure on charitable activities	6	570,203	968,345	1,538,548	1,420,313
Total		570,203	968,345	1,538,548	1,420,313
Net incoming resources before transfers		19,177	32,129	51,306	56,467
Transfer between funds		-	-	-	-
Net incoming resources		19,177	32,129	51,306	56,467
Balances brought forward at 1 st April 2024		90,331	486,104	576,435	519,968
Balances carried forward at 31st March 2025		109,508	518,233	627,741	576,435

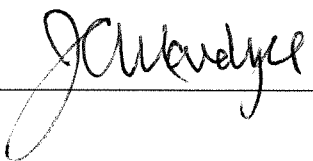
The notes on pages 17 to 27 form part of these financial statements.


CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
(a company limited by guarantee)

Balance sheet as at 31st March 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible fixed assets	10		-		-
Current assets					
Debtors	11	66,764		38,339	
Cash at bank and in hand		<u>633,066</u>		<u>569,251</u>	
		699,830		607,590	
Creditors: amounts falling due within one year	12		<u>(72,089)</u>		<u>(31,155)</u>
Net current assets			<u>627,741</u>		<u>576,435</u>
Net assets			<u>627,741</u>		<u>576,435</u>
Funds					
Restricted income funds	15		109,508		90,331
<u>Unrestricted funds -</u> Undesignated funds	15		518,233		486,104
Total charity funds			<u>627,741</u>		<u>576,435</u>

Approved by the board of directors on 11 June 2025 and signed on their behalf by:


 _____ J Allardyce (Director)


 _____ E Ramsay (Director)

Company Number SC184443

The notes on pages 17 to 27 form part of these financial statements.

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
(a company limited by guarantee)

Statement of Cash Flows for the year ended 31st March 2025

	2025	2024
	£	£
Reconciliation of net movement in funds to net cash inflow from operating activities		
Net movement in funds	51,306	56,467
Interest income shown in investing activities	-	(170)
Depreciation	-	-
(Increase)/Decrease in debtors	(28,425)	(26,077)
Increase/ (Decrease) in creditors	40,934	(74,406)
Net used in operating activities	63,815	(44,186)
Cash flows from investing activities		
Interest received	-	170
Purchase of fixed assets	-	-
Cash provided by investing activities	-	170
Increase in cash and cash equivalents in the year	63,815	(44,016)
Cash and cash equivalents at 1st April 2024	569,251	613,267
Cash and cash equivalents at 31st March 2025	633,066	569,251

The notes on pages 17 to 27 form part of these financial statements.

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
(a company limited by guarantee)

Notes to the financial statements for the year ended 31st March 2025

1. Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities SORP (FRS102) and the Companies Act 2006. A summary of the more important accounting policies, which have been applied consistently, is set out below.

The charity meets the definition of a public benefit entity under FRS 102.

Assessment of going concern

The Directors are of the opinion that sufficient funding is in place to cover their planned activities for 2025/26. Particular funding bodies have yet to provide commitments to funding beyond this period; however, it is the considered opinion of the directors that the company has in place a business model which will enable it to continue to operate for at least a period of 12 months from the approval date of these financial statements. As a result the going concern basis of accounting has been adopted.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Income is deferred for grants which have claw back conditions.
- Income from charitable activities is recognised as it is earned (i.e. as the related goods and services are provided).
- Investment income is included when receivable.

Resources Expended

Expenditure is recognised on an accruals basis as the liability is incurred. Expenditure only includes VAT to the extent that it cannot be fully recovered. The following specific policies are applied to particular categories of expenditure:

- Costs of raising funds comprise the costs incurred for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and programmes for its beneficiaries and their associated support costs.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to strategic management of the charity. All costs are allocated between the expenditure categories on the basis designed to reflect the use of the resource.

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
(a company limited by guarantee)

Notes to the financial statements for the year ended 31st March 2025
(continued)

1. Accounting policies (continued)

Pensions

The charity makes contributions to personal pensions for staff who have not opted out. These pensions are defined contribution in nature and the charity contributions are accounted for by recognising amounts payable in the year in the statement of financial activities.

Operating leases

Rentals under operating leases are included in the statement of financial activities on a straight-line basis over the lease term.

Taxation

The charity is recognised as a charity for taxation purposes. As such the charity is exempt from tax on income and gains to the extent that these are applied to charitable objects. No tax charges have arisen in the charity.

Tangible fixed assets

The cost of tangible fixed assets is their purchase cost or, if gifted, their value at the date of gift.

Depreciation

Depreciation is provided on fixed assets to write off the cost, less the estimated residual value, evenly over the years stated below.

Leasehold improvements	over the term of the lease
Fixtures, fittings and equipment	20% Straight line

Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any discounts due.

Creditors

Creditors are recognised where the company 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 are normally recognised at their settlement amount after allowing for any discounts due.

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 remeasured at their settlement value.

Fund accounting

The various reserves set aside by the charity are as follows:

- Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of a grant.
- Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the directors for particular purposes. Current designated funds include sums tied up in fixed assets, centre funding and future project funding.

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
(a company limited by guarantee)

Notes to the financial statements for the year ended 31st March 2025
(continued)

2. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	2025 Total £
Donations			
Donations	3,318	-	3,318
Gifts			
Gifts in kind	155	-	155
	3,473	-	3,473
	Unrestricted Funds £	Restricted Funds £	2024 Total £
Donations			
Donations	2,802	130	2,932
Gifts			
Gifts in kind	-	-	-
	2,802	130	2,932

3. Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	2025 Total £
Forth Valley Health Board	67,475	-	67,475
Falkirk HSC Partnership	818,203	206,142	1,024,345
Clackmannanshire & Stirling HSC Partnership	108,064	116,936	225,000
Time to Live	-	-	-
Time for Me Grant	-	10,000	10,000
Young Start – Community Fund	-	44,996	44,996
Carers Trust	-	13,193	13,193
Shared Care Scotland	-	162,846	162,846
The Robertson Trust	-	26,000	26,000
Other (<£10,000)	1,128	9,267	10,395
	994,870	589,380	1,584,250
	Unrestricted Funds £	Restricted Funds £	2024 Total £
Forth Valley Health Board	68,674	-	68,674
Falkirk HSC Partnership	176,225	709,824	886,049
Clackmannanshire & Stirling HSC Partnership	108,064	140,978	249,042
Time to Live	-	161,257	161,257
Time for Me Grant	-	-	-
Young Start – Community Fund	-	36,655	36,655
Carers Trust	-	63,200	63,200
Shared Care Scotland	-	-	-
The Robertson Trust	-	-	-
Other (<£10,000)	1,030	6,514	7,544
	353,993	1,118,428	1,472,421

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
(a company limited by guarantee)

Notes to the financial statements for the year ended 31st March 2025
(continued)

4. Investment income

	Restricted Funds £	Unrestricted Funds £	2025 Total £	2024 Total £
Bank interest receivable	-	-	-	170
	-	-	-	170

5. Other income

	Restricted Funds £	Unrestricted Funds £	2025 Total £	2024 Total £
Other Income	-	2,131	2,131	1,257
	-	2,131	2,131	1,257

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
(a company limited by guarantee)

Notes to the financial statements for the year ended 31st March 2025
(continued)

6. Analysis of expenditure on charitable activities

	Basis of Apportionment	Raising funds £	Charitable activities £	2025 Total £
Staff costs	Staff time	-	1,120,937	1,120,937
Carer awards paid	Direct	-	177,775	177,775
Carer support costs	Direct	-	3,233	3,233
Activity costs	Direct	-	31,588	31,588
Hospitality & functions	Direct	-	18,669	18,669
		-	1,352,202	1,352,202
Support costs	Direct	-	147,850	147,850
Governance costs	Staff time	-	38,496	38,496
		-	186,346	186,346
		-	1,538,548	1,538,548

	Basis of Apportionment	Raising funds £	Charitable activities £	2024 Total £
Staff costs	Staff time	-	948,434	948,434
Carer awards paid	Direct	-	265,841	265,841
Carer support costs	Direct	-	3,737	3,737
Activity costs	Direct	-	29,535	29,535
Hospitality & functions	Direct	-	12,594	12,594
		-	1,260,141	1,260,141
Support costs	Direct	-	129,282	129,282
Governance costs	Staff time	-	30,890	30,890
		-	160,172	160,172
		-	1,420,313	1,420,313

Total of £177,775 of grants were payable to individuals to the year ended 31st March 2025 (2024: £265,841).

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
(a company limited by guarantee)

Notes to the financial statements for the year ended 31st March 2025
(continued)

7. Allocation of Support & Governance Costs

	Basis of Apportionment	Support Costs £	Governance Costs £	2025 Total £
Wages & salaries	Staff time	-	7,463	7,463
Audit fee	Direct	-	7,800	7,800
Legal & professional	Direct	-	23,233	23,233
Recruitment & training	Direct	3,106	-	3,106
Premises	Direct	94,938	-	94,938
Depreciation	Direct	-	-	-
Postage, stationery & advert.	Direct	11,917	-	11,917
Telephone	Direct	10,673	-	10,673
Hire of equipment	Direct	15,679	-	15,679
Staff travel	Direct	4,082	-	4,082
General expenses	Direct	7,455	-	7,455
		147,850	38,496	186,346

	Basis of Apportionment	Support Costs £	Governance Costs £	2024 Total £
Wages & salaries	Staff time	-	7,243	7,243
Audit fee	Direct	-	6,000	6,000
Legal & professional	Direct	-	17,647	17,647
Recruitment & training	Direct	1,240	-	1,240
Premises	Direct	78,437	-	78,437
Depreciation	Direct	-	-	-
Postage, stationery & advert.	Direct	9,834	-	9,834
Telephone	Direct	7,236	-	7,236
Hire of equipment	Direct	15,907	-	15,907
Staff travel	Direct	7,135	-	7,135
General expenses	Direct	9,493	-	9,493
		129,282	30,890	160,172

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
(a company limited by guarantee)

Notes to the financial statements for the year ended 31st March 2025
(continued)

8. Operating surplus

The operating surplus is stated after charging:-	2025	2024
	£	£
Staff pension contributions	73,987	77,421
Auditors remuneration - audit	6,800	5,000
- other	1,000	1,000
Depreciation	-	-
Operating lease rentals	15,679	15,907
	<hr/> 15,679 <hr/>	<hr/> 15,907 <hr/>

9. Wages and Salaries

A summary of the wages costs for the charity's employees is shown below:-

	2025	2024
	£	£
Aggregate gross wages and salaries paid to employees	968,059	808,831
National Insurance	84,308	68,109
Other pension costs	73,987	77,421
	<hr/> 1,126,354 <hr/>	<hr/> 954,361 <hr/>

The charity had no high paid members of staff with total remuneration in excess of £60,000 each (2024: 0).

Number of Employees

The average monthly numbers of employees during the year were:	2025	2025
	Number	Number
Management administration	6	6
Charitable expenditure	28	25
	<hr/> 34 <hr/>	<hr/> 31 <hr/>

For the purposes of this disclosure, the key management personnel are defined as the senior management team whose aggregate remuneration in the year was £99,502 (2024-£96,568).

No director received any remuneration during the year. Expenses of £Nil for travel expenses and working from home expenses were reimbursed to directors (2024 - £Nil).

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
(a company limited by guarantee)

Notes to the financial statements for the year ended 31st March 2025
(continued)

10. Tangible fixed assets

	Leasehold Improvements £	Fixtures & Fittings £	Total £
Cost			
At 1 April 2024	18,864	16,713	35,577
Additions	-	-	-
At 31 March 2025	18,864	16,713	35,577
Depreciation			
At 1 April 2024	18,864	16,713	35,577
Charge for the year	-	-	-
At 31 March 2025	18,864	16,713	35,577
Net book value			
At 31 March 2025	-	-	-
At 31 March 2024	-	-	-

11. Debtors

	2025 £	2024 £
Other Debtors	57,570	32,016
Prepayments	9,194	6,323
	66,764	38,339

12. Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	53,903	7,909
Accruals & deferred income	18,186	23,246
	72,089	31,155

13. Liability of members

The charity is a company limited by the guarantee of its members and has no share capital. Every member undertakes to contribute to the assets of the charity in the event of it being wound up by an amount not exceeding £1.

14. Operating lease commitments

The charity had total future minimum commitments under non-cancellable operating leases of:-

	2025 £	2024 £
Within one year	42,855	22,855
Between 2 and 5 years	117,117	3,816
Over 5 years	-	-
	159,972	26,671

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
(a company limited by guarantee)

Notes to the financial statements for the year ended 31st March 2025
(continued)

15. Fund Reconciliation

	At 1 st April 2024	Income	Expenditure	Transfers	At 31 st March 2025
	£	£	£	£	£
Unrestricted funds					
Designated befrienders events	367	-	-	-	367
Designated young carers events	17,210	1,951	(5,050)	-	14,111
Designated Clacks carers events	2,717	-	-	-	2,717
Designated Falkirk carers events	11,263	-	-	-	11,263
Property and equipment fund	50,937	-	(517)	-	50,420
Community health – parents	3,672	-	-	-	3,672
Clacks. Parents Group	91	-	-	-	91
General funds	399,847	998,523	(962,778)	-	435,592
	486,104	1,000,474	(968,345)	-	518,233
Restricted funds					
Children in need	13	(13)	-	-	-
Falkirk carers activity groups	2,389	-	(234)	-	2,155
Better breaks fund	5	(5)	-	-	-
Former carers group	701	-	-	-	701
Carers Trust – individual carers	750	13,193	(10,873)	-	3,070
Big Lottery	33	(33)	-	-	-
Short breaks funds (adults)	1,011	99,896	(97,316)	-	3,591
Time to Live	599	39,119	(17,252)	-	22,466
Time to Live – DD Award	-	23,831	(39,512)	-	(15,681)
Adult Carer Support Plan	15,489	(15,489)	-	-	-
Agnes Watt trust	5,053	-	(194)	-	4,859
CIS Falkirk	2,718	(2,718)	-	-	-
ICF Falkirk	21,768	168,892	(184,698)	-	5,962
ICF Clackmannanshire	10,937	79,852	(88,861)	-	1,928
Y.C.S Falkirk	1,474	57,443	(58,839)	-	78
Y.C.S Clackmannanshire	1,548	37,084	(36,393)	-	2,239
CT Other YC/YAC	1,253	-	(448)	-	805
YAC CT Making Carers Count	2,426	877	(3,103)	-	200
YAC CT Self Grow Fund	2,409	(2,409)	-	-	-
Summer Activities Funds	100	(100)	-	-	-
FK Mental Health & Wellbeing	-	-	-	-	-
Winter Hardship Fund	9	(9)	-	-	-
Clacks Health & Wellbeing	1,922	10,213	-	-	12,135
ScotSpirit Holiday Scheme	101	(101)	-	-	-
Young Start YC/YAC	6,038	44,996	(21,721)	-	29,313
FK – Tele & Digital Support	1,716	(1,716)	-	-	-
Aberlour: individual carers	-	-	-	-	-
Time for Me Grant	-	10,286	(7,809)	-	2,477
The Robertson Trust	-	26,000	-	-	26,000
League of Helping Hand	-	300	(300)	-	-
Clacks recovery fund individuals	2,579	71	(2,650)	-	-
Clacks recovery fund activities	80	(80)	-	-	-
SVCO – Carers capacity building	7,210	-	-	-	7,210
	90,331	589,380	(570,203)	-	109,508
	576,435	1,589,854	(1,538,548)	-	627,741

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
(a company limited by guarantee)

Notes to the financial statements for the year ended 31st March 2025
(continued)

15. Fund Reconciliation (continued)

Purposes of designated funds -

Funded Events

Funds accumulated from donations from individuals and organisations to benefit volunteer befrienders, young carers, carers in Clackmannanshire and carers in Falkirk respectively by financing various leisure and educational events.

Property and Equipment Funds

Reserves accumulated to make provision for future significant rent increases or potential non routine maintenance of the property at 1a Bank Street and for the replacement of office equipment and furnishings.

Community Health - Parents Group

Core funds received from statutory authorities cover only the salary of the Parents Work. This Fund allows the worker to organise a wide range of leisure and educational events involving speakers and therapists as well as external visits to a variety of venues.

Purposes of restricted funds -

Falkirk Carers Activities Groups

Funds accumulated from donations to allow the organisation of regular and one off activities including the carer's lunch, men's group and Christmas lunch.

Short Break Funds/ Time to Live

To provide respite holiday breaks of their choosing for Adult Carers to a maximum of £400 each.

Young Adult Carers Funds

Funds to complete feasibility study and develop the service for young adult carers.

Agnes Watt Trust

Funding to provide pampering sessions for adult carers and expenses related to befriending for young carers.

CIS

Funding from the Scottish Government to allow Local Authorities to provide support for carers.

Peer Support Group

Funding from Carers Trust to support a former carers group.

ScotSpirit Holiday Scheme

Funding to award carers short holidays or days out in Scotland. Working alongside Visit Scotland and tourism providers.

Winter Pressure Fund (WPF)

Funding from the Scottish Government to award carers with grants up to £500 to help them with the steep increase in the cost of living during winter 2024/2025

Falkirk and Clackmannanshire Mental Health & Wellbeing

Funding to hold activities and support sessions for carers to help sustain and improve their mental health and wellbeing.

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
(a company limited by guarantee)
Notes to the financial statements for the year ended 31st March 2025
(continued)

15. Fund Reconciliation (continued)

ICF

Funding from the Scottish Government to allow Health and Social Care Partnerships to provide support for adult carers.

Clackmannanshire Mental Health & Wellbeing

Funding to hold activities and support sessions for carers to help sustain and improve their mental health and wellbeing.

Robertson Trust – Young Adult Carer Funding

The funding from The Robertson Trust is to be used to enhance the Young Adult Carers Project. Within our application we expressed this was to cover the costs of a part-time young adult carer worker to expand the service capacity and any remaining funding would cover associated activity costs. The Young Adult Carers Project has hired a 21-hour per week part time worker who will allow us to expand our service in Clackmannanshire.

16. Analysis of net assets between funds

	Restricted £	Unrestricted £	2025 Total Funds £	2024 Total Funds £
Fixed assets	-	-	-	-
Current assets				
Debtors	19,963	46,801	66,764	38,339
Cash at bank and in hand	92,766	540,300	633,066	569,251
	112,729	587,101	699,830	607,590
Current liabilities	(3,221)	(68,868)	(72,089)	(31,155)
Net current assets	109,508	518,233	627,741	576,435
<u>Total Assets less Current Liabilities</u>				
Pension Liability	-	-	-	-
<u>Net Assets/Funds</u>	109,508	518,233	627,741	576,435

17. Related party transactions

No transactions to disclose (2024: nil).