

REGISTERED CHARITY NUMBER: SC015783

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025
for
BETHESDA CARE HOME & HOSPICE
(SCIO)**

Mann Judd Gordon Ltd
Chartered Accountants
& Statutory Auditors
26 Lewis Street
Stornoway
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HS1 2JF

BETHESDA CARE HOME & HOSPICE

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BETHESDA CARE HOME & HOSPICE

Chairman's Report for the Year Ended 31 March 2025

Many thanks for the interest and support that the whole community shows in their continuing and sustained interest in Bethesda Care Home and Hospice. Over the last twelve months the regulations affecting COVID 19 have been relaxed but still require vigilance in restricting the spread of the virus, particularly with regard to protecting the frail, the elderly and those with reduced immune systems. The quality of care which is maintained has been effective in reducing the likelihood of localised outbreaks. Our efforts to provide appropriate care have enabled residents and staff to re-establish their daily patterns.

All the hard work has been worthwhile as the calm support of staff has returned the Care Home and Hospice to places of security for staff and residents.

In the report for last year, it was highlighted that our staff costs have increased as we stabilised the need for recruits to all sections of the staff. The consequences are recorded in the Financial Review Section.

In addition, we have drawn upon our reserves. However, we have also been blessed by receiving gifts and donations as well as very generous support from sponsors and from fundraising initiatives.

Following on from the additional pressures referred to, we have been in protracted discussion with the Comhairle about the lack of a Service Level Agreement to pay for residents in the care home. Unfortunately, this matter is still unresolved and we are now in the fourth year without a resolution.

However, this state of affairs is also an increasingly severe pressure on our resources. At present the provision of Government assistance is helpful although the situation is unpredictable.

More detailed breakdown of the accounts is in the Report, and an Auditors Report is included. Reports from the Trustees and the remit covering Structure, Governance and Management are within the Annual Report.

While we realise that we need to maintain vigilance in our activities, we are heartened that we are making some progress forward.

We are always and everywhere mindful of the guidance of our Lord and trust that all we undertake will be to the Glory of His name.



BETHESDA CARE HOME & HOSPICE

Report of the Trustees for the Year Ended 31 March 2025

The Bethesda Care Home and Hospice is a charitable organisation, registered as a Scottish Charitable Incorporated Organisation (SCIO) with the Office of the Scottish Charity Regulator (OSCR). The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 01 April 2024 to 31 March 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the SCIO is the operation of a Care Home (providing nursing care) and Hospice in Stornoway, Isle of Lewis. The policy of the Trustees is to ensure that adequate funding is available to ensure that the SCIO is able to provide all residents/patients in the Home and Hospice with a high standard of care within a Christian environment while resident within the unit.

Bethesda Care Home and Hospice is a recognised Christian charity based on Christian principles. The unit opened on 09 March 1992 and comprises a 21 bedded Care Home providing long-term nursing care and 4 Hospice beds. In 2015, the upper floor of the Care Home was developed, and on 30 November 2015 this unit opened to provide 9 short-term respite care beds. In April 2024 the new Seaforth House Care Home opened in place of the local authority homes Dun Eisdan and Dun Berisay. Respite care is provided for our community in Seaforth House and the beds on the upper floor of Bethesda are now utilised to provide additional long-term care. Bethesda Care Home now provides 30 long-term care beds for our community. Although under one roof, the Care Home and Hospice are completely separate units. The complex is the only one of its kind in the Western Isles.

At present there are over eighty permanent members of staff plus a bank of relief staff and together they work to produce a warm, friendly and caring environment which welcomes the family as well as the patient and produces a home from home atmosphere. Together they afford the residents and patients dignity and a quality of life as full and active as their circumstances permit.

There is an annual Business Plan for the forthcoming year and the SCIO Trustees have developed a 5 year Strategic Plan for the organisation 2023-2028, taking in to consideration local planning and the opening of the new local authority Seaforth House Residential Care Home. The principal goal of this plan is to maintain the quality and standards of care provided at the very highest level across all areas of the home and hospice. To achieve this goal four separate areas of development are identified and prioritised, namely Care Home, Hospice, Management and Staff Development and Maintenance and Buildings Development.

There are over fifty individual objectives specified for the year ended 31 March 2025, all of which are specifically devised to continue the implementation of the strategies set out in the annual plan. These strategies are detailed below in the Significant Activities section.

BETHESDA CARE HOME & HOSPICE

Report of the Trustees for the Year Ended 31 March 2025

OBJECTIVES AND ACTIVITIES

Significant activities

MAIN OBJECTIVES FOR THE YEAR APRIL 2024 - MARCH 2025

1. To ensure the continued smooth running of the Care Home and Hospice through the Manager and the staff, to provide the very best care for the residents in the Care Home and the patients in the Hospice and to continue to take the needs of the residents, patients and their families into account in the provision of that care. To ensure families continue to have social interaction together and spend meaningful time with their relatives.
2. To continue to have negotiations with NHSWI/IJB representatives in order to work towards achieving a minimum of 50% funding for the Hospice to ensure the future of the Hospice provision.
3. To achieve a three-year contract with the Local Authority for the provision of Nursing Home beds.
4. In order to evaluate the service, continue with the audit plan as much as possible.
5. To continue to promote the image of Bethesda through a programme of fundraising
6. To continue the programme of training and development of staff.

ASSESSMENT OF ACHIEVEMENTS IN YEAR AGAINST OBJECTIVES SET

1. Continued smooth running of the Care Home and Hospice

The Care Home and Hospice, through the Manager and the staff, continue to provide the very best care for the residents in the Care Home and the patients in the Hospice. This is evident from the number of donations and thank you letters/cards received and also tribute paid to the organisation at funerals and in the local media. The reports received from the regulatory bodies, the Care Inspectorate and Healthcare Improvement Scotland, also recognise a high standard of care.

2. Hospice - Service Level Agreement

Under CEL 12 (2012) Health Boards were obliged to provide 50% funding of Hospice costs. At present the Health Board/IJB currently only finance less than 24% of the total Hospice costs, which requires the fundraising for the Hospice to cover any shortfall. This continues to be a challenge.

The Governance Group of the Board of Trustees achieved a 5% increase last year, but this year have been unsuccessful in their request to meet with the Chief Officer of the IJB. The Governance Group will continue to request negotiations with NHSWI/IJB in this respect.

We continue to make sure the Hospice rooms are refurbished as required to ensure patients and their relatives have a peaceful and comfortable environment.

3. Comhairle Nan Eilean Siar- Contract for Nursing Home Beds

The Care Home Contract with CNES to provide nursing home beds was due to be renewed in April 2024 for a three year period. The tender was submitted in January/February 2024. After a protracted year a 10% increase for 2024/2025 was offered with a £60,000 one off payment. The tender figure submitted was not offered due to lack of IJB funding available. However, a successful agreement has been obtained for 2025/2026 and 2026/2027, whereby CNES will purchase 28 beds through a contract and Bethesda will offer 2 private beds in the Nursing Home.

4. Audit Plan

We continue to audit the service through regular clinical audits. The audit programme is continually under review and takes into account any new legislation.

5. Fundraising

A successful year of fundraising is reported in the Annual Accounts. This has been another extremely challenging year, however, we are very well supported by our community, who appreciate the care given to their loved ones.

6. Training

Bethesda has always had a commitment to training and this is evident from the amount of training available for staff. All staff receive induction training appropriate to their needs in order for them to be able to carry out their job to the best of their ability. We now also include Hand Hygiene and Donning and Doffing of PPE in our pre-employment mandatory training and will continue regular updates or any additional training required.

Some of the training undertaken by staff throughout the year is as follows:

BETHESDA CARE HOME & HOSPICE

Report of the Trustees for the Year Ended 31 March 2025

OBJECTIVES AND ACTIVITIES

- Health and Social Care Standards - all staff at induction
- Turas training - on-line training
- Moving and Handling update training - all nursing and care staff
- Best Practice in Dementia Care - rolling programme
- Changes in SSSC Registration - Manager and Assistant Manager
- Marie Curie - Right to Palliative Care – Manager
- European Certificate in Essential Palliative Care course - 3 Staff Nurses
- Training on correct compression of lymphoedema using bandages with NHS WI Lymphoedema Nurse
- Palliative and End of Life Care Training Session on Future Planning - nursing staff with Junior Sister June Paterson
- Palliative Care Training - Symptom Control - nursing and care staff with Dr. Tim Morgan
- Employment Law update
- Level 3 Food Safety and Hygiene for Supervisors
- First Aid training - nursing and care staff
- Statutory Sick Pay update - CEO/Finance Officer
- Maternity Pay and Paternity Pay - CEO/Finance Officer
- Palliative Care Training Programme
- Understanding Multiple Sclerosis
- Bethesda Palliative Care Training - Nausea, Bowel Obstruction, Research re End of Life Medication - effects and side effects - nursing and care staff with Dr. Tim Morgan, Consultant in Palliative Medicine
- Drain Guard Dressings/Nephrostomy dressings
- Palliative Care Training -Cancer and Non Cancer referral criteria and process - nursing and care staff with Dr. Annemiek Kok
- ARHAI Webinar - Scabies - Back to Basics
- Bethesda Hospice Palliative Care Training Sessions - Pain Control in Palliative Care - nursing staff with Dr Annemiek Kok
- NHS NES International Bereavement Conference 2024- Bereavement in the modern world: Kindness in the chaos - Hospice Doctor and Senior Sister
- Palliative Care Training - Obstruction in Palliative Care - Hospice Doctors and Nurses with Dr. Frances Mcivor, Consultant Palliative Medicine, Roxburgh House
- Palliative Care training to GPs - by Dr. Annemiek Kok
- Scottish Patient Safety Programme - Falls Awareness Day -Assistant Manager and Staff Nurse
- RRHC _ Leading to Change, Leadership for all. EC4H Effective Communication for Healthcare - Discussing Deteriorating health and DNACPR - Senior Sister
- CareBeans - Digital Care Programme
- Indwelling Pleural Catheter IPC Drainage - Hospice Doctor and Staff Nurses
- Care of and Dressing Techniques of an implantable/rocket drain - Nursing Staff
- Parkinsons Medication Training, Parkinsons Nurse - Nursing Staff
- Care Inspectorate Webinar on Keeping antibiotics working is everybody's business
- University of Glasgow, Bereavement Support in Care Homes Toolkit- Initial Engagement Sessions - Senior Sister
- CD training session on legislation & different levels of Controlled Drugs - Staff Nurses with Sue Price, Lead Pharmacist, NHSWI
- All staff receive training in the use of equipment prior to use.
- Continuing Professional Development is encouraged to benefit staff and the organisation and to this end we currently have a rolling programme of nursing staff undertaking Diplomas/Degrees in Palliative Care.
- The Chief Executive Officer is also registered as the Manager with the Scottish Social Services Council.
- We continue the programme of all newly employed Health Care Assistants undertaking SVQ Care Level 2 and upwards. All Health Care Assistants have to be registered with the Scottish Social Services Council (SSSC) within three months of commencing employment and must have or obtain a Care Level 2 qualification in Care within three years of registration. The registration of Care Staff is checked on a regular basis to confirm they are up to date.

BETHESDA CARE HOME & HOSPICE

Report of the Trustees for the Year Ended 31 March 2025

OBJECTIVES AND ACTIVITIES

- All relevant staff have now become members of the PVG Scheme and any new members of staff either become members of the Scheme or we receive an update on their current membership. In line with Care Inspectorate best practice, updates on individual staff PVG Scheme membership is sought every three years.
- The registration of all nursing staff is regularly checked on-line with the Nursing and Midwifery Council (NMC). All nursing staff are assisted through their Revalidation. Nursing staff have been appointed as mentors and trainers in order to consolidate learning.
- Staff undertaking training are granted paid study leave.
- We have a formal staff supervision/appraisal system in place which gives all staff the opportunity to discuss any issues or request training.

Volunteers

The charity is greatly indebted for the support received from volunteers whose role currently include: assisting in the Charity Shop, assisting the van driver, assisting with activities for residents in the Care Home, including taking residents for outings, and assisting with fundraising ventures in the community. Volunteers contribute 60 hours per week assisting in the Charity Shop and 5 hours per week assisting with activities in the Home and Hospice. The Charity Shop is open for 8 hours each day Monday to Saturday. Collections of bulky items may be arranged with the Shop Manager. Contact for Volunteers would be the Care Home and Hospice Manager or the Shop Manager.

STRATEGIC REPORT

Principal funding sources

We were due to commence a new 3 year contract with Comhairle Nan Eilean Siar in April 2024 and through this contract we receive funding for the long term care beds in the Care Home. After protracted meetings and discussions throughout 2024, at the end of March 2025, a contract was agreed with CNES, where 28 beds are contracted and funded by them and two beds in the Care Home are privately contracted and funded.

This year again the Trustees are greatly concerned at the restricted level of funding received from the IJB/NHSWI to assist with the running costs of the Hospice. Under the GEL 12 (2012) document, NHSWI had an obligation to fund 50% of the running costs, but as no uplift had been received for many years, the percentage contribution has dropped significantly.

The Trustees are of the opinion that the charity should carry reserves to enable the organisation to continue operating for 9 months and meet the costs of foreseeable risk factors. Current calculations indicate this figure to be around £2,040,281. At 31 March 2025 the charity had unrestricted assets (excluding tangible fixed assets) totalling £2,390,563, including investments valued at £1,611,952. However, the Trustees are currently investigating the development of the Hospice to meet increasing need and Healthcare Improvement Scotland regulations. The provisional sum of £2M has been calculated for this project.

Investment policy and objectives

The investment policy is low risk, with investments designed to produce a combination of income and capital growth.

In order to regulate the investments, a number of Trustees have been appointed to an Investment Group who report back to the SCIO Trustees at their regular meetings. The Trustees note the value of the investments held at the year end and the return on the investment received, as detailed in the notes to the financial statements. The Trustees also note the current value of the investments, and the recovery shown in value during the downturn in the global economy. The Trustees continue to consider ways of maximising the potential of the investments held in the future.

Reserves policy

The policy of the Charity is to generate sufficient revenue to cover running costs and mitigate risk factors, but it is necessary to continue to build up reserves to meet continuing improvements and developments of the buildings and the services provided. The Trustees have agreed that reserves should not be used for revenue funding because they are critical for our future development.

BETHESDA CARE HOME & HOSPICE

Report of the Trustees for the Year Ended 31 March 2025

STRATEGIC REPORT

Future plans

Bethesda intends to continue the provision of long-term nursing home care for the frail and elderly in our community offering single room accommodation for all residents. The goal is also to provide specialist palliative care to all irrespective of gender, marital status, gender reassignment, race, disability, sexual orientation or religious beliefs.

The Trustees have set up a Hospice Development Group to look at the proposed upgrade/development of the Hospice facilities.

MAIN OBJECTIVES FOR THE YEAR APRIL 2025 - MARCH 2026

1. To ensure the continued smooth running of the Care Home and Hospice through the Manager and the staff, to provide the very best care for the residents in the Care Home and the patients in the Hospice and to continue to take the needs of the residents, patients and their families into account in the provision of that care. To ensure families continue to have social interaction together and spend meaningful time with their relatives.
2. To continue to have negotiations with NHSW/IBJ representatives in order to work towards achieving a minimum of 50% funding for the Hospice to ensure the future of the Hospice provision.
3. In order to evaluate the service, continue with the audit plan as much as possible.
4. To continue to promote the image of Bethesda and hold an annual programme of fundraising events. Encourage fundraising events in the community.
5. To continue undertaking training as required, through virtual means or attending training sessions.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Commencement of Activities

The Bethesda Nursing Home and Hospice Trust transferred its assets as at 27 March 2013 to the Bethesda Care Home and Hospice, a Scottish Charitable Incorporated Organisation (SCIO). The Trust was subsequently disbanded.

Governing document

The charity is controlled by its governing document, the SCIO Constitution.

The SCIO, which is a registered Scottish Charitable Incorporated Organisation, is operated under the rules of its Constitution which came into effect on 28 March 2013. The management of the SCIO is the responsibility of the Trustees who are appointed in terms of the Constitution.

BETHESDA CARE HOME & HOSPICE

Report of the Trustees for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure and decision making process

Under the SCIO Constitution, the Trustees at the time the organisation was converted from a Trust to a SCIO were the first members of the SCIO.

All SCIO Trustees shall be individuals who are committed to the purposes of the SCIO and are appointed as follows:

- up to six persons appointed by the Free Church of Scotland Presbytery of the Western Isles.
- two persons appointed by the Church of Scotland Presbytery of Lewis.
- one person appointed by the Free Presbyterian Church of Scotland Presbytery of the Outer Isles.
- one person appointed by the Associated Presbyterian Church of Scotland Presbytery, Stornoway.
- one person appointed by the Western Isles Free Church of Scotland (Continuing) Presbytery.
- one person appointed by the Stornoway Reformed Presbyterian Church of Scotland Presbytery.
- up to four persons appointed by the Trustees for their specialist knowledge under Clause 14.2 of the SCIO Constitution.

Governance Group

The Trustees have appointed a Governance Group to ensure that there is a robust and effective process for evaluating the performance of the SCIO and to ensure that the SCIO fulfils its ethical, functional and legal responsibilities, excluding the area of Clinical Governance, which is dealt with separately through the Senior Management Team. The membership of the Governance Group consists of four SCIO Trustees, appointed on an annual basis at the SCIO meeting closest to the Annual Meeting.

Salary Review Group

The SCIO Trustees have agreed to continue with a Salary Review Group to review the salaries on an annual basis and report to the main SCIO Trustee meeting. The Salary Review Group consists of up to four SCIO Trustees.

Investment Group

An Investment Group was formed in January 2018 to oversee the organisation's investment portfolio.

Bethesda Land Group

The SCIO Trustees agreed that the previous Land and Legacy Group would now prioritise on the land gifted to Bethesda and have been renamed the Bethesda Land Group, which consists of three Trustees.

Hospice Shop Working Group

A Working Group has been appointed by the SCIO, consisting of two Trustees, the Finance Development Officer and the Shop Manager, in order to assist the Shop Manager with the maintenance of the Hospice Shop building.

BETHESDA CARE HOME & HOSPICE

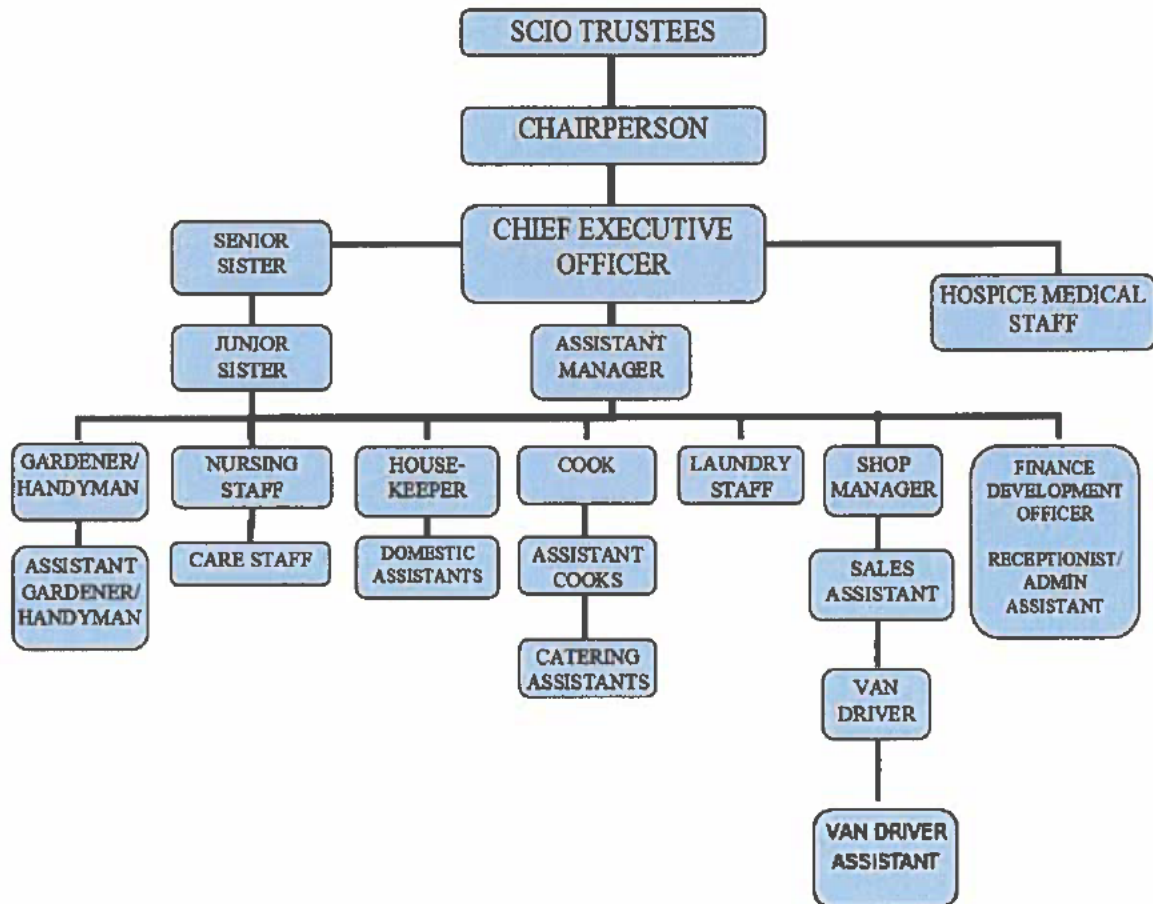
Report of the Trustees for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Care Home and Hospice employs over 80 staff and supplies a much needed and caring service to those who are terminally ill and who require specialist palliative care. It provides a relaxed homely atmosphere where patients and their families can come to terms with the turmoil they often feel. The service is provided to all irrespective of gender, marital status, gender reassignment, race, disability, sexual orientation or religious beliefs.

The Hospice employs two Doctors who are each additionally trained in providing specialist palliative care for adults, along with nursing staff who have postgraduate qualifications in palliative care. The Hospice is unable to provide specialist care for children under the age of 18 years.

Governance Structure



BETHESDA CARE HOME & HOSPICE

Report of the Trustees for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

Risk management equates to good management practice. A risk is the probability or likelihood that harm may occur, coupled with the consequences of that harm. Managing risk is the process of identifying, assessing and controlling the risk. The major risks to which the charity is exposed as identified by the Trustees and staff, have been reviewed and systems have been established to mitigate these risks. Our annual risk review highlights the top risks in terms of likelihood and severity of impact. These are outlined below.

Risk Ref	Risk	Effect of Risk	Rating	Action
A1	Loss of statutory funding for the Care Home or the Hospice.	Risk of closure or reduced service provision.	Very High	<ul style="list-style-type: none"> Care Home - 3 year contract currently being agreed April 2024 to March 2027 with CNES/local authority. Important to maintain high gradings received from Care Inspectorate. CNES can reduce fees if gradings go down. Hospice - No contract in place - working with outdated Service Level Agreement. No uplift in funding for over 14 years. Continue negotiations with IJB/NHSWI as a matter of urgency and include contacting local MSP and Cabinet Secretary for Health with concerns about the Mure of the Hospice.
A2	Loss of fundraising and voluntary donations for Hospice.	Reduced service or closure of the Hospice.	Very High	<ul style="list-style-type: none"> Fundraising programme set for the forthcoming year. Organising larger events to raise larger amounts. Support shop staff and volunteers to ensure maximum funds received from shop. Raise community awareness of the need to continue or increase fundraising efforts and engage with stakeholders and supporters.
D8	Additional cleaning procedures for domestic staff during a pandemic.	Risk of infection to residents, patients and staff.	Very High	<ul style="list-style-type: none"> Enhanced cleaning list attached to domestic risk assessments. Plan will be adapted to reflect any changes in governmental guidance.

BETHESDA CARE HOME & HOSPICE

Report of the Trustees for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk Ref	Risk	Effect of Risk	Rating	Action
AD9	Potential risk of fire spread due to the fire doors not closing properly due to damage caused by being bumped by trolleys, chairs, etc.	Risk of fire spreading, in the event of a fire.	Very High	<ul style="list-style-type: none"> All staff instructed on the danger posed by fire door being bumped. All incidents must be recorded in faults book to allow handyman to check door. Notice displayed at door stating this instruction. Handyman checks doors weekly to ensure correct operation.
AD2	Potential risk of fire.	<p>Risk of persons getting hurt if fire breaks out.</p> <p>Loss of use of the building.</p>	High	<ul style="list-style-type: none"> Fire detection system with fire board alerting which zone fire is in. Fire extinguishers throughout the building maintained annually. Automatic closures on corridor, bedroom and other essential doors in event of fire alarm being activated. All staff instructed to ensure side panel doors are kept closed. Fire alarm tested weekly. Fire system serviced annually or as necessary. Annual update of fire awareness training for all staff. Regular inspections by Scottish Fire and Rescue Service. Visitors must sign in and out. Evacuation drills. Prepare for alternative accommodation within Stornoway since NHSWI Hospital bed closures have reduced capacity for any Major Incident. Commercial costs of accommodation and rapid recruitment of additional staff.
A3	Loss of Investments.	<p>Risk to the continued operation of the organisation – through loss of investments.</p> <p>Loss of reserves designated for the organisation to continue operating for 9 months as recommended by OSCR/Auditors.</p>	High	<ul style="list-style-type: none"> Low risk investments with more than one company. Investments spread around numerous funds. Appropriate investment management.

BETHESDA CARE HOME & HOSPICE

Report of the Trustees for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk Ref	Risk	Effect of Risk	Rating	Action
N1	Storage and use of portable oxygen cylinders.	Risk of fire/explosion. Risk of injury during transport or change of cylinder.	High	<ul style="list-style-type: none"> • Oxygen therapy administered as prescribed via oxygen concentrators. • Oxygen cylinders available as emergency back up • Oxygen cylinders kept in portable stands. • Spare cylinders kept in external secure storage unit at rear of building. • Oxygen cylinders transported via registered carrier. • No smoking/hazard signs attached to cylinders in use. • Oxygen policy in place. • Oxygen concentrators serviced by Dolby Vivisol agent.
AD1	Reduced staffing due to a pandemic.	Staff taking unwell due to infection or having to self-isolate.	High	Business Continuity Plan identifies support network in this situation.
A4	Unexpected loss of staff	Reduced staffing to provide care.	High	Business Continuity Plan identifies support network in this situation.

BETHESDA CARE HOME & HOSPICE

Report of the Trustees for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Registration

Up until April 2002 the registration and inspection of all nursing homes was carried out by the local health board. Residential Homes were run by and inspected by the local authority. As a result of the Regulation of Care (Scotland) Act 2001 there are now no legal differences between Residential Homes and Nursing Homes. They are all Care Homes. Scottish Ministers set up the National Care Standards Committee (NCSC) to develop national standards. The Act set up the Scottish Commission for the Regulation of Care (The Care Commission), who regulated and inspected all care services.

From April 2011 two new governing bodies replaced the Care Commission. The Care Home is now registered with and regulated by the Care Inspectorate and the Hospice is registered with and regulated by Healthcare Improvement Scotland (HIS).

On 1 April 2018, Scotland's new Health and Social Care Standards came into effect, replacing the National Care Standards. All care providers are inspected against the new standards each year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC015783

Registered office

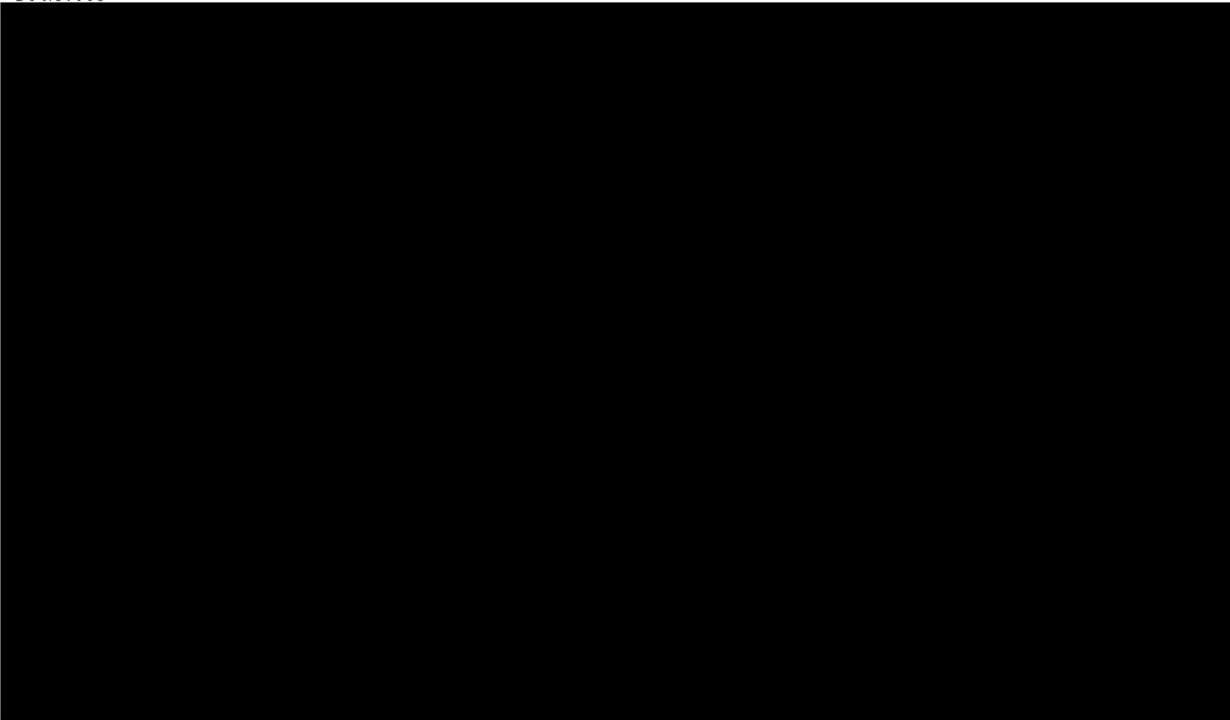
Springfield Road

Stornoway

Isle of Lewis

HS1 2PS

Trustees



BETHESDA CARE HOME & HOSPICE

Report of the Trustees for the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Mann Judd Gordon Ltd
Chartered Accountants
& Statutory Auditors
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

Bankers

Bank of Scotland
47 Cromwell Street
Stornoway
Isle of Lewis
HS1 2DE

Investment Adviser

Seven Investment Management (7IM)
Princes Exchange
1 Earl Grey Street
Edinburgh
EH3 9EE

Rathbones Investment Management
George House
50 George Square
Glasgow
G2 1EH

BETHESDA CARE HOME & HOSPICE

Report of the Trustees for the Year Ended 31 March 2025

BACKGROUND INFORMATION

The Bethesda Nursing Home Trust was formed in 1987 when evidence of a shortfall in long-stay bed provision produced a growing awareness that in the long term the real health challenge lay in care of the elderly. The local Health Board welcomed the initiative as offering a significant contribution to the services available within the community.

The complex known as Bethesda is a non-profit making Christian charity registered with the Office of the Scottish Charity Regulator. It is a purpose-built building with landscaped garden and comprises a Hospice wing of 4 single en-suite bedrooms and a long-term Care Home wing of 30 single en-suite rooms with shower. Most of the rooms on the ground floor have doors opening on to a verandah overlooking the beautiful gardens. They are generously proportioned and attractively furnished. The home from home atmosphere affords patients dignity and a quality of life as full and as active as their circumstances permit.

Bethesda means "House of Mercy" and a more appropriate name would be hard to find because the whole tenor of the unit is one of compassion.

Bethesda is a home of high standard, devoted to the loving care of our elderly and those in our community requiring palliative and terminal care, which continues to focus on quality of life and continuity of care. There is a cheerful, relaxed air about the place which seems to exude peace and a unique combination of spiritual and physical aspects of patient care.

The Charity is committed to providing a high performance quality service with this homely atmosphere and to generate a sense of belonging which will make it easy for residents/patients to adjust to new surroundings.

Bethesda has earned a reputation in the community of being a provider of quality care which seeks constantly to update and maintain standards. Bethesda belongs to the community and there is demand through patient and/or relative choice for admission. Care is offered in an efficient and loving manner. Relatives are encouraged to participate in this where practicable.

There is no fee charged to the patient for Hospice care. At present the IJB only meets less than 25% of the running costs of the Hospice, this means there is a shortfall of almost £500,000 each year. We try to meet this shortfall through our fundraising activities and the income provided from the Charity Shops.

We are extremely grateful for the generosity shown towards the Hospice by the local community. Without their support we could not survive.

FUNDS HELD AS CUSTODIAN FOR OTHERS

At present we do not manage personal bank accounts for our residents in the Care Home or patients in the Hospice. The only monies held are personal allowances derived from state pension for residents in the Care Home. Individual financial records are held on computer for each resident's personal allowance detailing all income and expenditure on a monthly basis. In the event of the death of a resident any outstanding balances from their personal allowance are paid by cheque to the executor of the estate of the deceased. See the notes to the financial statements for further details.

SUMMARY

The Trustees would like to pay tribute to all the individuals, groups and related organisations which have supported Bethesda in the last year.

They would also like to thank the wonderful team of staff and volunteers who are devoted to caring for those in our community who need nursing home or specialist palliative care.

**"Coming together is a beginning,
Keeping together is progress,
Working together is success."**

BETHESDA CARE HOME & HOSPICE

Report of the Trustees for the Year Ended 31 March 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of Bethesda Care Home and Hospice for the purpose of Company Law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

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

AUDITORS

The auditors, Mann Judd Gordon Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 12 November 2025 and signed on the board's behalf by:



Report of the Independent Auditors to the Trustees of Bethesda Care Home & Hospice

Opinion

We have audited the financial statements of Bethesda Care Home & Hospice (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditors' 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.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Report of the Independent Auditors to the Trustees of
Bethesda Care Home & Hospice**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees 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.

Report of the Independent Auditors to the Trustees of Bethesda Care Home & Hospice

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach was as follows:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity and determined that the most significant are the inspection gradings from the Care Inspectorate (for the Home) and Healthcare Improvement Scotland (for the Hospice), and the 2011 PVG Scheme, to ensure the safety and well-being of all residents and staff. In addition, those that relate to employment matters, and those relating directly to the preparation of the financial statements; that is FRS102, Charities SORP and the Companies Act 2006. Bethesda are also subject to data protection laws (GDPR) and health and safety within the workplace.

We assessed the risks of material misstatement in respect of fraud as follows:

As part of our audit team discussion, we identified if any particular area was more susceptible to misstatement. A list of the known related parties was compiled along with an expectation of transactions between them. We then made fraud enquires of those charged with governance and confirmed our related party list.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above. We corroborated our enquiries of those charged with governance by a review of the published inspection reports, review of the board minutes to date, a review of the bank statements to date and a review of legal fees charged in the year for any evidence of legal or regulatory issues. Our considerations at planning were corroborated and no further legal or regulatory issues were noted.

We considered the risk of fraud through management override. Given the size of the entity, no accounting software is used by the client, and so testing of journals for example was considered unnecessary. Instead, a review of the year of bank statements was undertaken, to identify any large or unusual transactions. No transactions outside the normal course of business were identified.

Given the size of the entity, segregation of duties is limited, so we designed our audit procedures to identify and to address any material misstatements arising from this. Appropriate approval controls were found to be in place.

The engagement partner's assessment of whether the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations concluded that the overall risk was of fraud and misstatement was low and the experience of the audit team assigned was sufficient and no specialists were required. An appropriate level of materiality has been calculated in consideration of the inherent difficulty in detecting irregularities along with the perceived level of risk.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of
Bethesda Care Home & Hospice**

Use of our report

This report is made solely 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 trustees those matters we are required to state to them in an auditors' 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 and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Mann Judd Gordon Ltd
Chartered Accountants
& Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

12 November 2025

BETHESDA CARE HOME & HOSPICE

Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	587,674	-	587,674	347,647
Charitable activities	5				
Charitable activities		2,001,033	-	2,001,033	1,811,240
Other trading activities	3	218,913	-	218,913	237,969
Investment income	4	<u>49,795</u>	<u>-</u>	<u>49,795</u>	<u>48,155</u>
Total		<u>2,857,415</u>	<u>-</u>	<u>2,857,415</u>	<u>2,445,011</u>
EXPENDITURE ON					
Raising funds	6	139,052	-	139,052	146,660
Charitable activities	7				
Charitable activities		2,333,040	55,139	2,388,179	2,454,804
Governance costs		<u>11,181</u>	<u>-</u>	<u>11,181</u>	<u>4,575</u>
Other		<u>266,670</u>	<u>-</u>	<u>266,670</u>	<u>175,874</u>
Total		<u>2,749,943</u>	<u>55,139</u>	<u>2,805,082</u>	<u>2,781,913</u>
Net gains/(losses) on investments		<u>(11,629)</u>	<u>-</u>	<u>(11,629)</u>	<u>40,000</u>
NET INCOME/(EXPENDITURE)		95,843	(55,139)	40,704	(296,902)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>2,969,534</u>	<u>1,779,469</u>	<u>4,749,003</u>	<u>5,045,905</u>
TOTAL FUNDS CARRIED FORWARD		<u>3,065,377</u>	<u>1,724,330</u>	<u>4,789,707</u>	<u>4,749,003</u>

The notes form part of these financial statements

BETHESDA CARE HOME & HOSPICE

Balance Sheet 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	13	674,815	1,724,329	2,399,144	2,473,808
Investments	14	<u>1,611,952</u>	<u>-</u>	<u>1,611,952</u>	<u>1,578,735</u>
		2,286,767	1,724,329	4,011,096	4,052,543
CURRENT ASSETS					
Debtors	15	318,354	-	318,354	248,919
Cash at bank and in hand		<u>504,799</u>	<u>38,000</u>	<u>542,799</u>	<u>481,162</u>
		823,153	38,000	861,153	730,081
CREDITORS					
Amounts falling due within one year	16	(44,543)	(37,999)	(82,542)	(33,621)
NET CURRENT ASSETS		<u>778,610</u>	<u>1</u>	<u>778,611</u>	<u>696,460</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,065,377</u>	<u>1,724,330</u>	<u>4,789,707</u>	<u>4,749,003</u>
NET ASSETS		<u>3,065,377</u>	<u>1,724,330</u>	<u>4,789,707</u>	<u>4,749,003</u>
FUNDS	18				
Unrestricted funds				3,065,377	2,969,534
Restricted funds				<u>1,724,330</u>	<u>1,779,469</u>
TOTAL FUNDS				<u>4,789,707</u>	<u>4,749,003</u>

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

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

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

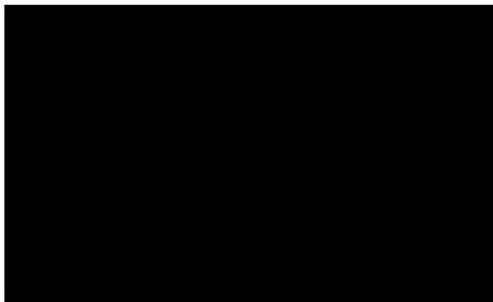
These financial statements have been audited under the requirements of Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

The notes form part of these financial statements

BETHESDA CARE HOME & HOSPICE

**Balance Sheet - continued
31 March 2025**

The financial statements were approved by the Board of Trustees and authorised for issue on 12 November 2025 and were signed on its behalf by:



The notes form part of these financial statements

BETHESDA CARE HOME & HOSPICE

**Cash Flow Statement
for the Year Ended 31 March 2025**

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	<u>66,731</u>	<u>(340,444)</u>
Net cash provided by/(used in) operating activities		<u>66,731</u>	<u>(340,444)</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		(10,043)	(13,836)
Purchase of fixed asset investments		(269,503)	(192,817)
Sale of tangible fixed assets		-	4,999
Sale of fixed asset investments		224,657	150,831
Interest received		6,332	7,148
Dividends received		<u>43,463</u>	<u>41,007</u>
Net cash used in investing activities		<u>(5,094)</u>	<u>(2,668)</u>
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		61,637	(343,112)
Cash and cash equivalents at the beginning of the reporting period		<u>481,162</u>	<u>824,274</u>
 Cash and cash equivalents at the end of the reporting period		<u><u>542,799</u></u>	<u><u>481,162</u></u>

The notes form part of these financial statements

BETHESDA CARE HOME & HOSPICE

Notes to the Cash Flow Statement for the Year Ended 31 March 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25 £	31.3.24 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	40,704	(296,902)
Adjustments for:		
Depreciation charges	84,707	91,365
Losses/(gain) on investments	11,629	(40,000)
Profit on disposal of fixed assets	-	(3,512)
Interest received	(6,332)	(7,148)
Dividends received	(43,463)	(41,007)
Increase in debtors	(69,435)	(34,996)
Increase/(decrease) in creditors	<u>48,921</u>	<u>(8,244)</u>
Net cash provided by/(used in) operations	<u>66,731</u>	<u>(340,444)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	<u>481,162</u>	<u>61,637</u>	<u>542,799</u>
	<u>481,162</u>	<u>61,637</u>	<u>542,799</u>
Total	<u>481,162</u>	<u>61,637</u>	<u>542,799</u>

The notes form part of these financial statements

BETHESDA CARE HOME & HOSPICE

Notes to the Financial Statements for the Year Ended 31 March 2025

I. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The presentation currency of the accounts is Pound sterling (£).

The accounts are rounded to the nearest £1

Going Concern

The Charity is a going concern and there are no material uncertainties casting significant doubt over its ability to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty

Fixed asset net book value and depreciation charges are the areas of the accounts which are affected by significant judgements and estimates. The directors exercise judgement in determining both the useful economic life and the likely residual value of the charity's assets. This judgement affects the rates of and charge for depreciation in the accounts for the year. It also therefore affects the net book value of the assets in the balance sheet.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets and investments

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. The following rates are used:

Buildings and Bethesda Pool 2%
Furnishings and equipment 20%
Motor vehicle 25%

Land is not depreciated. Buildings are not depreciated until construction work is completed. Furnishings and equipment purchased to replace existing items are not capitalised. Furnishings and equipment purchased for new purposes are only capitalised if the expenditure is over £1,000.

BETHESDA CARE HOME & HOSPICE

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Tangible fixed assets and investments

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

Donated goods for resale in the charity shop are not valued at the time of receipt but recognised within Hospice Shop Income when sold.

Debtors and creditors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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

2. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	31.3.25 Total funds	31.3.24 Total funds
	£	£	£	£
Donations and fundraising	284,920	-	284,920	239,447
Gift aid	3,623	-	3,623	17,436
Legacies	174,461	-	174,461	2,764
Grants	124,670	-	124,670	88,000
	<u>587,674</u>	<u>-</u>	<u>587,674</u>	<u>347,647</u>

BETHESDA CARE HOME & HOSPICE

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

2. DONATIONS AND LEGACIES - continued

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

	31.3.25	31.3.24
	£	£
The Paget Trust	2,000	-
Comhairle nan Eilean Siar	24,653	-
Tolsta Community Development	30,000	25,000
Point and Sandwich Trust	55,000	55,000
Stornoway Trust	6,017	-
Hugh Fraser Foundation	-	8,000
SSSC	<u>7,000</u>	<u>-</u>
	<u><u>124,670</u></u>	<u><u>88,000</u></u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
Hospice shop income	212,959	-	212,959	219,800
Textile Recycling	<u>5,954</u>	<u>-</u>	<u>5,954</u>	<u>18,169</u>
	<u><u>218,913</u></u>	<u><u>-</u></u>	<u><u>218,913</u></u>	<u><u>237,969</u></u>

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
Investment income - realised	24,526	-	24,526	22,409
Investment income - reinvested	18,937	-	18,937	18,598
Interest received	<u>6,332</u>	<u>-</u>	<u>6,332</u>	<u>7,148</u>
	<u><u>49,795</u></u>	<u><u>-</u></u>	<u><u>49,795</u></u>	<u><u>48,155</u></u>

BETHESDA CARE HOME & HOSPICE

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.25 £	31.3.24 £
Nursing home fees	Charitable activities	1,804,851	1,615,836
Statutory hospice funding	Charitable activities	<u>196,182</u>	<u>195,404</u>
		<u>2,001,033</u>	<u>1,811,240</u>

6. RAISING FUNDS

Raising donations and legacies

	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
Staff costs	103,227	-	103,227	113,955
Charity shop expenses	12,313	-	12,313	13,475
Fundraising costs	13,738	-	13,738	13,795
Investment management charges	<u>9,774</u>	<u>-</u>	<u>9,774</u>	<u>8,947</u>
	<u>139,052</u>	<u>-</u>	<u>139,052</u>	<u>150,172</u>

Other trading activities

	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
Loss on sale of assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,512)</u>
Aggregate amounts	<u>139,052</u>	<u>-</u>	<u>139,052</u>	<u>146,660</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Charitable activities	2,387,707	472	2,388,179
Governance costs	<u>-</u>	<u>11,181</u>	<u>11,181</u>
	<u>2,387,707</u>	<u>11,653</u>	<u>2,399,360</u>

BETHESDA CARE HOME & HOSPICE

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

8. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Charitable activities	472	-	472
Governance costs	-	11,181	11,181
	<u>472</u>	<u>11,181</u>	<u>11,653</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Auditors' remuneration	6,000	4,575
Depreciation - owned assets	84,707	91,366
Surplus on disposal of fixed assets	-	(3,512)

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

11. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	2,077,986	2,114,419
Social security costs	156,625	164,609
Other pension costs	65,833	69,613
	<u>2,300,444</u>	<u>2,348,641</u>

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Admin	5	5
Home & Hospice	93	88
	<u>98</u>	<u>93</u>

BETHESDA CARE HOME & HOSPICE

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

11. STAFF COSTS - continued

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.25	31.3.24
£60,001 - £70,000	-	1
£70,001 - £80,000	<u>1</u>	<u>-</u>
	<u>1</u>	<u>1</u>

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	347,647	-	347,647
Charitable activities			
Charitable activities	1,811,240	-	1,811,240
Other trading activities	237,969	-	237,969
Investment income	<u>48,155</u>	<u>-</u>	<u>48,155</u>
Total	<u>2,445,011</u>	<u>-</u>	<u>2,445,011</u>
EXPENDITURE ON			
Raising funds	146,660	-	146,660
Charitable activities			
Charitable activities	2,397,884	56,920	2,454,804
Governance costs	4,575	-	4,575
Other	<u>175,874</u>	<u>-</u>	<u>175,874</u>
Total	<u>2,724,993</u>	<u>56,920</u>	<u>2,781,913</u>
Net gains on investments	<u>40,000</u>	<u>-</u>	<u>40,000</u>
NET INCOME/(EXPENDITURE)	(239,982)	(56,920)	(296,902)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>3,209,516</u>	<u>1,836,389</u>	<u>5,045,905</u>
TOTAL FUNDS CARRIED FORWARD	<u>2,969,534</u>	<u>1,779,469</u>	<u>4,749,003</u>

BETHESDA CARE HOME & HOSPICE

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

13. TANGIBLE FIXED ASSETS

	Land £	Buildings £	Equipment and furnishings £	Motor vehicles £	Totals £
COST					
At 1 April 2024	20,000	3,106,664	282,841	34,296	3,443,801
Additions	-	-	10,043	-	10,043
At 31 March 2025	20,000	3,106,664	292,884	34,296	3,453,844
DEPRECIATION					
At 1 April 2024	-	723,981	231,007	15,005	969,993
Charge for year	-	61,760	18,125	4,822	84,707
At 31 March 2025	-	785,741	249,132	19,827	1,054,700
NET BOOK VALUE					
At 31 March 2025	20,000	2,320,923	43,752	14,469	2,399,144
At 31 March 2024	20,000	2,382,683	51,834	19,291	2,473,808

14. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2024	1,578,735
Additions	269,503
Disposals	(223,715)
Revaluations	(12,571)
At 31 March 2025	1,611,952
NET BOOK VALUE	
At 31 March 2025	1,611,952
At 31 March 2024	1,578,735

There were no investment assets outside the UK.

Cost or valuation at 31 March 2025 is represented by:

	Listed investments £
Valuation in 2025	33,217
Cost	1,578,735
	1,611,952

BETHESDA CARE HOME & HOSPICE

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

14. FIXED ASSET INVESTMENTS - continued

The investments at 31 March 2025 comprise:

	Cost	Market value
	£	£
7IM Sustainable Balance C Acc	779,972	803,462
48,500 Standard Life Global IL Bd I Inc	27,272	23,125
10,000 Treasury 0.125% Index Linked 2029	14,345	16,327
20,000 Treasury 4 1/4% Stock 7/6/32	20,796	20,115
18,000 Greencoat UK Wind	23,228	19,386
13,947 TB Evenlode Income C Inc	31,577	35,745
3,500 Alliance Trust	26,850	40,600
29,000 Bankers Investment Trust	25,998	32,016
3,900 Fundsmith Equity I Inc	14,183	23,609
5,800 JP Morgan Global Growth & Income	18,560	30,392
11,500 Murray International Trust	26,834	30,130
14,000 HICL Infrastructure Co Lts Ord Shares	24,666	15,764
6,600 Ruffer Investment Co 0.01p Red Ptg Pref shares	16,026	18,282
510 iShares plc Physical Gold ETC GBP	14,242	23,934
8,600 Blackrock Eurp Absolute Alpha D Acc	15,114	16,368
15,000 Goldman Sachs Group 3.125% Snr	13,645	14,265
250 Bluebay Funds Mgmt Gbl Inv Gr Corp Bd	22,446	22,890
20,000 Primary Health Properties PLC 12.5p ord	20,326	18,760
12,000 Fidelity Special Values plc ord	32,093	38,700
400 SPDR Series Trust S&P US Div Aristocrats	21,558	23,138
2,500 iShares II USD TIPS UCITS ETF £ Hdgd Dist	11,800	12,238
24,000 Artemis Fund Managers Corp Bond F Inc	20,688	21,613
23,000 Treasury Stock 5/8% bonds 31/7/35	15,070	15,478
12,000 Kreditanst Fur Wie 0.125% Gtd Snr 30/12/26	10,453	11,196
11,000 Citigroup inc 5.15% EMTN 21/5/26	11,149	11,488
800 Guinness Asset Mgmt Global Equity Inc Z Inc GBP	21,809	25,085
350 Brown Advisory Funds	8,767	8,097
15,000 Treasury 1/8% Gilt 22/11/36	20,105	19,620
11,000 Glaxosmithkline Capital plc	11,511	11,335
1,100 First Sentier Investors (UK) / Stewart Investors	11,478	11,136
780 Polar Capital Tech Trust	23,817	22,425
19,000 Treasury 1/2% gilt 31/1/29	16,386	16,638
130 Findlay park funds	24,071	21,774
8,000 3i group plc	8,386	8,321
11,000 National Grid Elec Distn	11,648	11,181
18,000 Treasury 3/8% bonds 22/10/26	16,985	17,071
19,000 Treasury 4 1/8% gilt 29/1/27	19,017	19,112
4,900 Murray Income Trust	41,505	40,425
400 JPM ETFS (IRE)	17,792	15,914
28,000 Rathbones asset mmnt Ethical bons S Inc	24,857	24,797
	<u>1,537,025</u>	<u>1,611,952</u>

BETHESDA CARE HOME & HOSPICE

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

14. FIXED ASSET INVESTMENTS - continued

At the balance sheet date the fund managers also had the following funds on deposit awaiting investment or repayment to the main charity bank account, both balances are included within cash and bank in the balance sheet:

	2025	2024
Income Account	524	1,138
Capital Account	<u>5,162</u>	<u>15,704</u>
	<u>5,686</u>	<u>16,842</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Nursing home fees due	274,788	191,543
Gift aid recoverable	7,849	17,436
Prepayments and accrued income	<u>35,717</u>	<u>39,940</u>
	<u>318,354</u>	<u>248,919</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	36,806	16,272
Accruals and deferred income	38,000	-
Accrued expenses	<u>7,736</u>	<u>17,349</u>
	<u>82,542</u>	<u>33,621</u>

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.25	31.3.24
	£	£
Within one year	2,865	1,672
Between one and five years	10,507	11,462
In more than five years	<u>-</u>	<u>1,910</u>
	<u>13,372</u>	<u>15,044</u>

BETHESDA CARE HOME & HOSPICE

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

18. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	2,433,481	(75,562)	2,357,919
Designated Fund - Legacies	<u>536,053</u>	<u>171,405</u>	<u>707,458</u>
	2,969,534	95,843	3,065,377
Restricted funds			
Existing Land and Buildings Fund	1,753,125	(45,530)	1,707,595
Restricted equipment	<u>26,344</u>	<u>(9,609)</u>	<u>16,735</u>
	<u>1,779,469</u>	<u>(55,139)</u>	<u>1,724,330</u>
TOTAL FUNDS	<u>4,749,003</u>	<u>40,704</u>	<u>4,789,707</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,682,955	(2,746,888)	(11,629)	(75,562)
Designated Fund - Legacies	<u>174,460</u>	<u>(3,055)</u>	<u>-</u>	<u>171,405</u>
	2,857,415	(2,749,943)	(11,629)	95,843
Restricted funds				
Existing Land and Buildings Fund	-	(45,530)	-	(45,530)
Restricted equipment	<u>-</u>	<u>(9,609)</u>	<u>-</u>	<u>(9,609)</u>
	<u>-</u>	<u>(55,139)</u>	<u>-</u>	<u>(55,139)</u>
TOTAL FUNDS	<u>2,857,415</u>	<u>(2,805,082)</u>	<u>(11,629)</u>	<u>40,704</u>

BETHESDA CARE HOME & HOSPICE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	2,673,109	(239,628)	2,433,481
Designated Fund - Legacies	<u>536,407</u>	<u>(354)</u>	<u>536,053</u>
	3,209,516	(239,982)	2,969,534
Restricted funds			
Existing Land and Buildings Fund	1,798,829	(45,704)	1,753,125
Restricted equipment	<u>37,560</u>	<u>(11,216)</u>	<u>26,344</u>
	<u>1,836,389</u>	<u>(56,920)</u>	<u>1,779,469</u>
TOTAL FUNDS	<u><u>5,045,905</u></u>	<u><u>(296,902)</u></u>	<u><u>4,749,003</u></u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,442,247	(2,721,875)	40,000	(239,628)
Designated Fund - Legacies	<u>2,764</u>	<u>(3,118)</u>	<u>-</u>	<u>(354)</u>
	2,445,011	(2,724,993)	40,000	(239,982)
Restricted funds				
Existing Land and Buildings Fund	(1)	(45,703)	-	(45,704)
Restricted equipment	<u>1</u>	<u>(11,217)</u>	<u>-</u>	<u>(11,216)</u>
	-	<u>(56,920)</u>	<u>-</u>	<u>(56,920)</u>
TOTAL FUNDS	<u><u>2,445,011</u></u>	<u><u>(2,781,913)</u></u>	<u><u>40,000</u></u>	<u><u>(296,902)</u></u>

BETHESDA CARE HOME & HOSPICE

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

18. MOVEMENT IN FUNDS - continued

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	2,673,109	(315,190)	2,357,919
Designated Fund - Legacies	<u>536,407</u>	<u>171,051</u>	<u>707,458</u>
	3,209,516	(144,139)	3,065,377
Restricted funds			
Existing Land and Buildings Fund	1,798,829	(91,234)	1,707,595
Restricted equipment	<u>37,560</u>	<u>(20,825)</u>	<u>16,735</u>
	<u>1,836,389</u>	<u>(112,059)</u>	<u>1,724,330</u>
TOTAL FUNDS	<u>5,045,905</u>	<u>(256,198)</u>	<u>4,789,707</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	5,125,202	(5,468,763)	28,371	(315,190)
Designated Fund - Legacies	<u>177,224</u>	<u>(6,173)</u>	-	<u>171,051</u>
	5,302,426	(5,474,936)	28,371	(144,139)
Restricted funds				
Existing Land and Buildings Fund	(1)	(91,233)	-	(91,234)
Restricted equipment	<u>1</u>	<u>(20,826)</u>	-	<u>(20,825)</u>
	-	<u>(112,059)</u>	-	<u>(112,059)</u>
TOTAL FUNDS	<u>5,302,426</u>	<u>(5,586,995)</u>	<u>28,371</u>	<u>(256,198)</u>

General Funds - Unrestricted general funds can be used to meet the charities ongoing charitable and support costs.

Designated Legacy Fund - Trustees designated that legacies should be ring fenced to help fund capital projects such as the extension to the shop and future land and buildings acquisitions and alterations.

Existing Land and Buildings Fund - This fund represents the net book value of property and other assets acquired via restricted fund raising efforts for the purchase of specific assets / development of specific properties. The fund is fully spent. An annual depreciation charge reduces the fund over the useful economic life of the assets in the fund.

BETHESDA CARE HOME & HOSPICE

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

18. MOVEMENT IN FUNDS - continued

Restricted Equipment - This fund represents the net book value of equipment acquired via restricted funding. The fund is fully spent. An annual depreciation charge reduces the fund over the useful economic life of the assets in the fund.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

20. FUNDS HELD AS CUSTODIAN (PATIENT FUNDS)

At present we do not manage personal bank accounts for our residents in the Care Home or patients in the Hospice. The only monies held are personal allowances derived from state pension for residents in the Care Home. Individual financial records are held on computer for each resident's personal allowance detailing all income and expenditure on a monthly basis. In the event of the death of a resident any outstanding balances from their personal allowance are paid by cheque to the executor of the estate of the deceased.

	£
Balance held as custodian at 1 April 2024	31,811
Payments (made to)/received from patients	12,796
Balance held as custodian at 31 March 2025	44,607

BETHESDA CARE HOME & HOSPICE

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations and fundraising	284,920	-	284,920	239,447
Gift aid	3,623	-	3,623	17,436
Legacies	174,461	-	174,461	2,764
Grants	<u>124,670</u>	<u>-</u>	<u>124,670</u>	<u>88,000</u>
	587,674	-	587,674	347,647
Other trading activities				
Hospice shop income	212,959	-	212,959	219,800
Textile Recycling	<u>5,954</u>	<u>-</u>	<u>5,954</u>	<u>18,169</u>
	218,913	-	218,913	237,969
Investment income				
Investment income - realised	24,526	-	24,526	22,409
Investment income - reinvested	18,937	-	18,937	18,598
Interest received	<u>6,332</u>	<u>-</u>	<u>6,332</u>	<u>7,148</u>
	49,795	-	49,795	48,155
Charitable activities				
Nursing home fees	1,804,851	-	1,804,851	1,615,836
Statutory hospice funding	<u>196,182</u>	<u>-</u>	<u>196,182</u>	<u>195,404</u>
	<u>2,001,033</u>	<u>-</u>	<u>2,001,033</u>	<u>1,811,240</u>
Total incoming resources	2,857,415	-	2,857,415	2,445,011
EXPENDITURE				
Raising donations and legacies				
Wages	103,227	-	103,227	113,955
Charity shop expenses	12,313	-	12,313	13,475
Fundraising costs	13,738	-	13,738	13,795
Investment management charges	<u>9,774</u>	<u>-</u>	<u>9,774</u>	<u>8,947</u>
	139,052	-	139,052	150,172
Other trading activities				
Loss on sale of tangible fixed assets	-	-	-	(3,512)

This page does not form part of the statutory financial statements

BETHESDA CARE HOME & HOSPICE

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
Other trading activities				
Charitable activities				
Wages	1,974,759	-	1,974,759	2,000,464
Social security	156,625	-	156,625	164,609
Pensions	65,833	-	65,833	69,613
Food	88,913	-	88,913	79,523
Nursing supplies and uniforms	16,870	-	16,870	37,107
Freehold property – Depreciation	16,924	44,836	61,760	61,761
Fixtures and fittings – Depreciation	12,644	5,480	18,124	23,173
Motor vehicles - Depreciation	-	4,823	4,823	6,431
	<u>2,332,568</u>	<u>55,139</u>	<u>2,387,707</u>	<u>2,442,681</u>
Other				
Repairs and renewals	76,784	-	76,784	22,366
Housekeeping and laundry	22,171	-	22,171	27,299
Rates and insurance	44,135	-	44,135	37,009
Light and heat	100,369	-	100,369	66,494
Training and travel	5,190	-	5,190	5,168
Printing, stationery and advertising	2,885	-	2,885	3,350
Communications	6,631	-	6,631	6,514
Sundry expenses	4,275	-	4,275	2,552
Subscriptions	4,230	-	4,230	5,122
	<u>266,670</u>	<u>-</u>	<u>266,670</u>	<u>175,874</u>
Support costs				
Finance				
Bank charges	472	-	472	312
Governance costs				
Auditors' remuneration	6,000	-	6,000	4,575
Legal Fees	-	-	-	7,572
Care Commission	5,181	-	5,181	4,239
	<u>11,181</u>	<u>-</u>	<u>11,181</u>	<u>16,386</u>
Total resources expended	<u>2,749,943</u>	<u>55,139</u>	<u>2,805,082</u>	<u>2,781,913</u>
Net (expenditure)/income before gains and losses	107,472	(55,139)	52,333	(336,902)
Realised recognised gains and losses				
Carried forward	107,472	(55,139)	52,333	(336,902)

This page does not form part of the statutory financial statements

BETHESDA CARE HOME & HOSPICE

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
Realised recognised gains and losses				
Brought forward	107,472	(55,139)	52,333	(336,902)
Realised and unrealised gains	<u>942</u>	<u>-</u>	<u>942</u>	<u>(3,667)</u>
Net (expenditure)/income	<u>108,414</u>	<u>(55,139)</u>	<u>53,275</u>	<u>(340,569)</u>

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