

# Western Isles Community Care Forum SCIO

Scotland · Charity number SC023918

## Details

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Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	1995-07-10
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address** Room 14  
Council Offices  
Tarbert  
Isle of Harris  
HS3 3BG

**Website** [www.wiccf.co.uk](http://www.wiccf.co.uk)

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of health', 'the promotion of equality and diversity', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

**What the charity does:** Western Isles Community Care Forum is a forum for voluntary care organisations in the Western Isles. We are a voice for them at planning and consultation levels and represent them and statutory groups. WICCF is a vehicle of communication for statutory bodies to disseminate information. WICCF also support unpaid carers by seeking funding and administering projects which assist carers. These projects include offering unpaid carers support and training, providing social groups, provide an online Personal Assistant Directory, respite breaks and grants. WICCF produce regular newsletters (for adult and young carers) and provide information on a regular basis including a discount/benefits card to unpaid carers living in the Western Isles.

**Beneficiaries:** 'Children or young people', 'Older People', 'People with disabilities or health problems', 'People with a particular ethnic or racial origin', 'Other defined groups', 'No specific group, or for the benefit of the community', 'Other charities or voluntary bodies'

**Objectives:** The organisation's purposes are generally to carry out, within the Western Isles, the objects of the organisation and particularly 1 . the provision of advice and assistance with regard to the establishment and operation of organisations which are established for the care, good health and benefit of the residents of the Area of Benefit. ii. preparation, provision and dissemination of information about such organisations. iii. the promotion of co-operation and co-ordination among representatives of such organisations and any other

association or body, unincorporated or incorporated, having objects altogether in part or similar to those of the organisations. iv. the promotion and/or provision of training in skills of all kinds, particularly such skills as will assist and preserve and protect the good health of the residents of the Area of Benefit. v. to promote, establish and operate other schemes of a charitable nature for the benefit of the residents of the Area of Benefit

## Geography

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- **Main operating location:** Western Isles
- **Geographical spread:** Wider, but within one local authority area

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£209,186	£177,307	-	4
2024-03-31	£207,010	£187,942	-	4
2023-03-31	£179,237	£160,628	-	4
2022-03-31	£128,037	£148,463	-	4
2021-03-31	£146,022	£106,182	-	4

**Western Isles Community Care Forum SCIO**

Scotland - Charity number SC023918

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# Accounts

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**REGISTERED CHARITY NUMBER: SC023918**

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2025  
for  
WESTERN ISLES COMMUNITY CARE FORUM SCIO**

**Mann Judd Gordon Ltd  
Chartered Accountants  
26 Lewis Street  
Stornoway  
Isle of Lewis  
HS1 2JF**

**WESTERN ISLES COMMUNITY CARE FORUM SCIO**

**Contents of the Financial Statements  
for the Year Ended 31 March 2025**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 6
<b>Independent Examiner's Report</b>	7
<b>Statement of Financial Activities</b>	8
<b>Balance Sheet</b>	9
<b>Notes to the Financial Statements</b>	10 to 15
<b>Detailed Statement of Financial Activities</b>	16 to 17

## **WESTERN ISLES COMMUNITY CARE FORUM SCIO**

### **Report of the Trustees for the Year Ended 31 March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity's objects and principal activities are the provision of advice and assistance with regard to the establishment and operation of organisations which are established for the care, good health and benefit of the residents of the Western Isles.

## WESTERN ISLES COMMUNITY CARE FORUM SCIO

### Report of the Trustees for the Year Ended 31 March 2025

#### ACHIEVEMENTS AND PERFORMANCE

##### Charitable activities

The activities of the Forum in the year under review were diverse and the Co-ordinator and Board members worked with a variety of local statutory groups and national organisations; local voluntary care organisations and many others in the furtherance of the charity's objectives. Organisations and Committees worked with during the year include:

Adult Protection Committee  
Advocacy Western Isles  
Age Scotland  
Alzheimer Scotland  
Allied Health Professionals  
Bethesda Nursing Home and Hospice  
Caraidean Uibhist  
Care for People Emergency Planning Group  
Carers Centres Managers Network  
Carers' Information Strategy  
Chest Heart & Stroke Scotland  
Child Protection Committee  
Coalition of Carers  
Cobhair Bharraigh  
Comhairle Nan Eilean Siar  
Crossroads Care Harris  
Crossroads Lewis  
Disability Equality Scotland  
Harris Community Wheels  
Harris Disability Access Panel  
Harris Forum  
Harris Voluntary Service  
Leverburgh Care Home  
Locality Planning Groups  
Musical Memories  
Neurohebrides  
NHS Western Isles  
Penumbra  
Point & Sandwick Trust  
Shared Care Scotland  
Strategic Planning Group  
Tagsa Uibhist  
Tighean Innse Gall  
Western Isles Citizens Advice Service  
Western Isles Sensory Centre  
Western Isles IJB

Work continued on the Carers' Newsletters, Register of Carers, updating the Directory of Care Services, Facebook and the website. The charity worked with a broad range of Voluntary Care organisations and with various departments within the Statutory Sector.

During the year the charity was also involved in thirteen specific projects that have been accounted for in the restricted fund:

**Time To Live Fund** - Funding received from Shared Care Scotland to provide grants to carers for respite breaks.

**Personal Assistant Directory** - We continue to administer and maintain this online service, which was funded by Highland & Islands Enterprise, Carers Information Strategy and We are the Future.

**Eolas** - funding received from Creative Breaks to provide an opportunity for carers to meet socially in a relaxed setting. Occasionally activities are organised to meet varying tastes.

**Carers Trainers Project** - funding received from:

## WESTERN ISLES COMMUNITY CARE FORUM SCIO

### Report of the Trustees for the Year Ended 31 March 2025

- The National Lottery Community Fund
- Robertson Trust
- Western Isles IJB

The project offers the following services:

- Provision of training to unpaid carers in their own homes
- Sign posting/referral to support services/agencies
- Blood pressure checks
- Emotional & Bereavement Support
- Hosting social groups for carers
- Provision of training to member organisations established to provide care and support

**Respite** - The aim of Respite is to provide a short vital break from routine for unpaid carers in Scotland when they need it most. This is achieved by connecting carers' organisations with hospitality, tourism and leisure businesses who are willing to donate a break free of charge

**Hardship Fund** - supported by a grant received from Shared Care Scotland

**Fois** - Provision of a week's respite break for unpaid carers, in accommodation donated by owners

**Musical Memories** - This project which supports people living with dementia and their carers, people living with other long term conditions and those living alone. It provides sessions of music, singing and chat over a digital platform to help prevent social isolation and loneliness. Funding was received from Communities Mental Health & Wellbeing Fund.

**Carers Act Transformation Support (CATS) Fund** - funding received to enable the purchase of IT equipment, office equipment and IT training.

**First Aid Training** - Funded by Tesco Community Fund, First Aid Training will be delivered to unpaid carers in the Western Isles.

**Dusk to Dawn** - Administer a grant from the Carers Act Fund to provide emergency overnight care.

**Shining Stars** - A grant to provide prizes to Young Carers via competitions in our newsletter. This is funded by the Carers Act Fund.

**HS Carer Card** - A grant was received from the Carers Act Fund to do preparatory work on setting up a card which will provide discounts/benefits from local businesses.

**Report of the Trustees  
for the Year Ended 31 March 2025**

**FINANCIAL REVIEW**

**Reserves policy**

The purpose of holding minimum reserves is to ensure that WICCF remains financially solvent and it can cope with day-to-day fluctuations through budgeting and income/expenditure monitoring. The level of reserve is proportional to foreseeable and unexpected risk related to income and expenditure over a 12-month period. Where deficits are anticipated over more than 12 months, WICCF is expected to develop a sustainable business model rather than rely on reserves.

WICCF receives income from a wide range of, organisations, trusts and individuals. As many of these grants are applied for on a year by year basis, there is no guarantee of continued funding. Whilst it is unlikely that all will fail within any given twelve month period there are, however, significant risks to income still present. It may be necessary to draw down from reserves to continue/finalise certain projects.

The charity's continued operation is dependent on grant aid from Western Isles Integrated Joint Board.. These grants are awarded on an annual recurring basis, subject to satisfactory achievement of stated objectives, contained in a twice-yearly review. In the unlikely event of the statutory bodies withdrawing funding, sufficient notice would be given to allow remaining funding to be used to finance staff redundancies.

The Trustees have a Reserves Policy based upon realistic needs. The holding of more financial reserves than the assessed minimum is acceptable where planned future expenditure cannot be met from a single year's income alone. Thus, our Reserves Policy explains to existing and potential funders, donors, and other stakeholders why WICCF are holding a particular amount in reserves.

Currently we would be looking to hold reserves of £70,000 to £85,000 to mitigate risks.

**FUTURE PLANS**

- To continue to provide advice and assistance to voluntary care organisations and individuals throughout the Western Isles.
- To establish appropriate organisations where there is a proven need.
- To continue to publish the Carers Newsletters, to update the Register of Carers as well as the Directory of Care Services, recruit for and update the Personal Assistant Directory, update website, utilise facebook and consult with statutory organisations and working groups.
- To respond to any reasonable request which is within the agreed remit of the organisation.
- Secure funding to continue the Carers Trainers Project and develop this project in line with the needs of the carers.
- Raise awareness of our services.
- Secure funding to continue Eolas and respite grants.
- To seek further donors for the Respitality project.
- Launch and continue to develop the HS Carer Card
- Continue to promote the sale of our recipe book.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The organisation is a Scottish Charitable Incorporated Organisation (SCIO) as of 30 March 2022. The charity was previously a charitable company limited by guarantee, incorporated on 10 July 1995 and registered as a Scottish charity. The assets of the charitable company were transferred to the SCIO on 30 March 2022.

Prior to this 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. In the event of the company being wound up members were required to contribute an amount not exceeding £1.

**Recruitment and appointment of new trustees**

The charity appoints as directors persons who have direct involvement with charitable organisations which have been established for the care, good health and benefit of residents of the Western Isles and also users of Health and Community Care services and their carers. Representatives are drawn from throughout the whole area.

**WESTERN ISLES COMMUNITY CARE FORUM SCIO**

**Report of the Trustees  
for the Year Ended 31 March 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

Under the SCIO constitution, the Trustees at the time the organisation was converted from a charitable limited company to a SCIO were the first members of the SCIO.

Office staff attend Board meetings and service them. Any decision regarding staffing issues is communicated in person by the Chair to the member of staff concerned and confirmed in writing.

**Risk management**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

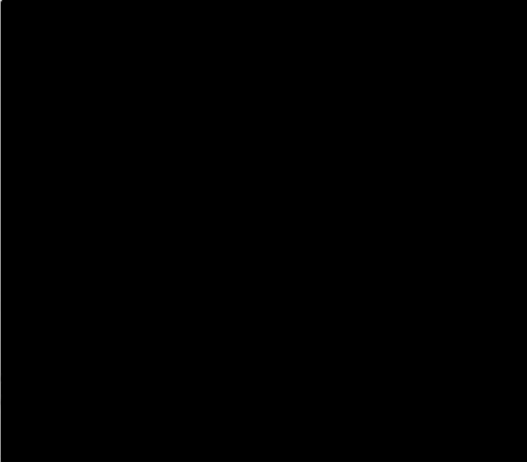
**Registered Charity number**

SC023918

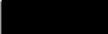
**Registered office**

Room 14 Council Offices  
West Tarbert  
Isle of Harris  
Western Isles  
HS3 3BG

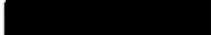
**Trustees**



**Secretary**



**Independent Examiner**



Mann Judd Gordon Ltd  
Chartered Accountants  
26 Lewis Street  
Stornoway  
Isle of Lewis  
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**Report of the Trustees  
for the Year Ended 31 March 2025**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

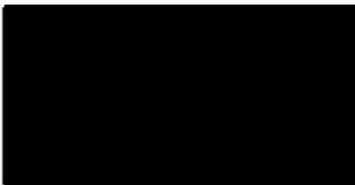
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 3 November 2025 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of  
Western Isles Community Care Forum SCIO**

I report on the accounts for the year ended 31 March 2025 set out on pages eight to fifteen.

**Respective responsibilities of trustees and examiner**

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

**Basis of the independent examiner's report**

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

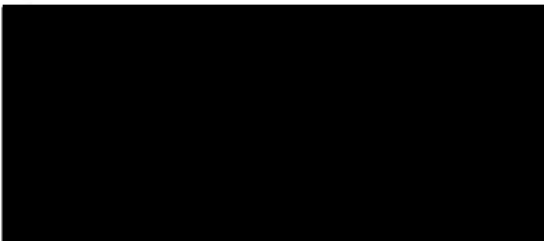
**Independent examiner's statement**

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

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



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

3 November 2025

**WESTERN ISLES COMMUNITY CARE FORUM SCIO**

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

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	3,104	90	3,194	6,507
<b>Charitable activities</b>	5	62,921	141,924	204,845	199,603
Other trading activities	3	1,060	-	1,060	900
Investment income	4	<u>87</u>	<u>-</u>	<u>87</u>	<u>-</u>
<b>Total</b>		<u>67,172</u>	<u>142,014</u>	<u>209,186</u>	<u>207,010</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	6	<u>53,696</u>	<u>124,541</u>	<u>178,237</u>	<u>187,942</u>
Charitable activities					
<b>NET INCOME</b>		13,476	17,473	30,949	19,068
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>56,423</u>	<u>54,797</u>	<u>111,220</u>	<u>92,152</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>69,899</u>	<u>72,270</u>	<u>142,169</u>	<u>111,220</u>

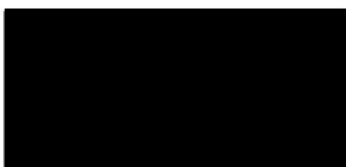
The notes form part of these financial statements

**WESTERN ISLES COMMUNITY CARE FORUM SCIO**

**Balance Sheet  
31 March 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		72,169	72,270	144,439	112,139
<b>CREDITORS</b>					
Amounts falling due within one year	14	(2,270)	-	(2,270)	(919)
<b>NET CURRENT ASSETS</b>		<u>69,899</u>	<u>72,270</u>	<u>142,169</u>	<u>111,220</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>69,899</u>	<u>72,270</u>	<u>142,169</u>	<u>111,220</u>
<b>NET ASSETS</b>		<u>69,899</u>	<u>72,270</u>	<u>142,169</u>	<u>111,220</u>
<b>FUNDS</b>					
Unrestricted funds	15			69,899	56,423
Restricted funds				<u>72,270</u>	<u>54,797</u>
<b>TOTAL FUNDS</b>				<u>142,169</u>	<u>111,220</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 3 November 2025 and were signed on its behalf by:



The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Accounts (Scotland) Regulations 2006 (as amended). The financial statements have been prepared under the historical cost convention.

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

The accounts are rounded to the nearest £1.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of paragraph 33.7.

**Income**

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

**Expenditure**

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Fixed assets 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, which in all cases is estimated at 3 years.

**Taxation**

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

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**WESTERN ISLES COMMUNITY CARE FORUM SCIO**

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

**2. DONATIONS AND LEGACIES**

	Unrestricted funds	Restricted funds	31.3.25 Total funds	31.3.24 Total funds
	£	£	£	£
Donations and fundraising	<u>3,104</u>	<u>90</u>	<u>3,194</u>	<u>6,507</u>

**3. OTHER TRADING ACTIVITIES**

	Unrestricted funds	Restricted funds	31.3.25 Total funds	31.3.24 Total funds
	£	£	£	£
Membership fees	<u>1,060</u>	<u>-</u>	<u>1,060</u>	<u>900</u>

**4. INVESTMENT INCOME**

	Unrestricted funds	Restricted funds	31.3.25 Total funds	31.3.24 Total funds
	£	£	£	£
Bank account interest	<u>87</u>	<u>-</u>	<u>87</u>	<u>-</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	31.3.25 £	31.3.24 £
Grants	Charitable activities	194,789	190,010
Project management fees	Charitable activities	8,466	8,519
Other income	Charitable activities	<u>1,590</u>	<u>1,074</u>
		<u>204,845</u>	<u>199,603</u>

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

	31.3.25 £	31.3.24 £
Western Isles IJB	51,394	64,737
Comhairle nan Eilean Siar	71,583	26,955
Shared Care Scotland – funded by Scottish Government	40,591	39,538
NHS Western Isles	-	(4,270)
Robertson Trust	-	27,500
CO-OP Community Fund	250	-
National Lottery Community Fund	25,000	26,250
Community Mental Health Welfare	2,500	-
Crossroads Harris	-	3,800
Catherine M Macleod Trust	-	3,000
UCVO	-	2,500
Stornoway Trust	1,000	-
Tesco	<u>1,000</u>	<u>-</u>
	<u>193,318</u>	<u>190,010</u>

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

## 6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Grant funding of activities (see note 8) £	Support costs £	Totals £
Charitable activities	<u>156,401</u>	<u>20,906</u>	<u>930</u>	<u>178,237</u>

## 7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.25 £	31.3.24 £
Staff costs	109,742	94,933
Rent	1,867	1,803
Insurance	1,480	1,498
Light and heat	1,433	1,139
Telephone and internet	1,870	1,849
Postage and stationery	4,750	3,106
Travel and accommodation	7,038	4,745
Meetings and conferences	208	988
Subscriptions and books	997	459
Bank charges	132	138
Cleaning	420	322
Recruitment & Training costs	185	335
Printing Recipe Books	1,210	-
Eolas	6,393	9,654
Musical memories	1,447	2,872
Dusk to Dawn	6,202	-
Respitivity	834	-
Shining Stars	100	-
Project management fees	8,466	8,519
Carers Week	1,471	1,871
First Aid	156	-
Depreciation	-	439
	<u>156,401</u>	<u>134,670</u>

## 8. GRANTS PAYABLE

	31.3.25 £	31.3.24 £
Charitable activities	<u>20,906</u>	<u>52,510</u>

The total grants paid to individuals during the year was as follows:

	31.3.25 £	31.3.24 £
Cost of Living Support Fund grants	-	25,000
Energy Support (Harris Carers)	-	3,800
Catherine M Macleod Trust	-	3,000
Winter Hardship Fund	3,746	3,300
Shortbreaks Fund	<u>17,160</u>	<u>17,410</u>
	<u>20,906</u>	<u>52,510</u>

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

9. NET INCOME/(EXPENDITURE)

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

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	<u>-</u>	<u>439</u>

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

During the year one trustee was paid expenses totalling £81 (2024 - none).

11. STAFF COSTS

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

	31.3.25	31.3.24
Charitable activities	<u>5</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	6,458	49	6,507
<b>Charitable activities</b>			
Charitable activities	59,941	139,662	199,603
Other trading activities	<u>900</u>	<u>-</u>	<u>900</u>
<b>Total</b>	<u>67,299</u>	<u>139,711</u>	<u>207,010</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	<u>50,229</u>	<u>137,713</u>	<u>187,942</u>
<b>NET INCOME</b>	17,070	1,998	19,068
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>39,353</u>	<u>52,799</u>	<u>92,152</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>56,423</u>	<u>54,797</u>	<u>111,220</u>

**WESTERN ISLES COMMUNITY CARE FORUM SCIO**

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

<b>13.</b>	<b>TANGIBLE FIXED ASSETS</b>	<b>Equipment £</b>
	<b>COST</b>	
	At 1 April 2024 and 31 March 2025	<u>5,786</u>
	<b>DEPRECIATION</b>	
	At 1 April 2024 and 31 March 2025	<u>5,786</u>
	<b>NET BOOK VALUE</b>	
	At 31 March 2025	<u>—</u>
	At 31 March 2024	<u>—</u>

<b>14.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.3.25</b>	<b>31.3.24</b>
		<b>£</b>	<b>£</b>
	Other creditors	1,400	—
	Accrued expenses	<u>870</u>	<u>919</u>
		<u>2,270</u>	<u>919</u>

**15. MOVEMENT IN FUNDS**

**Purpose of funds**

**Unrestricted general fund:**

This fund is used to account for income and expenditure relating to the charitable objectives of the organisation, where no restriction has been placed on the income received.

**Restricted general fund:**

This fund is used to account for specific projects that the charity undertakes periodically. At the year-end, the balance of the fund was comprised as follows:

	<b>£</b>
Trainers	28,693
First Aid	1,000
Carers' Card	6,795
PA Directory Project	375
Eolas - Creative Breaks Fund	14,670
Musical Memories	5,132
Dusk to Dawn	13,798
Shining Stars	400
CATS Fund	<u>1,408</u>
<b>Total</b>	<u><u>72,271</u></u>

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

**16. RELATED PARTY DISCLOSURES**

Related party disclosures are recorded in note 8.

**17. ULTIMATE CONTROLLING PARTY**

There is no ultimate controlling party.

**WESTERN ISLES COMMUNITY CARE FORUM SCIO**

**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 £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations and fundraising	3,104	90	3,194	6,507
<b>Other trading activities</b>				
Membership fees	1,060	-	1,060	900
<b>Investment income</b>				
Bank account interest	87	-	87	-
<b>Charitable activities</b>				
Grants	52,865	141,924	194,789	190,010
Project management fees	8,466	-	8,466	8,519
Other income	1,590	-	1,590	1,074
	<u>62,921</u>	<u>141,924</u>	<u>204,845</u>	<u>199,603</u>
<b>Total incoming resources</b>	67,172	142,014	209,186	207,010
<b>EXPENDITURE</b>				
<b>Charitable activities</b>				
Wages	44,327	65,415	109,742	94,933
Rent	1,047	820	1,867	1,803
Insurance	248	1,232	1,480	1,498
Light and heat	744	689	1,433	1,139
Telephone and internet	800	1,070	1,870	1,849
Postage and stationery	420	4,330	4,750	3,106
Travel and accommodation	1,398	5,640	7,038	4,745
Meetings and conferences	208	-	208	988
Subscriptions and books	385	612	997	459
Bank charges	132	-	132	138
Cleaning	420	-	420	322
Recruitment & Training costs	-	185	185	335
Printing Recipe Books	1,210	-	1,210	-
Eolas	-	6,393	6,393	9,654
Musical memories	-	1,447	1,447	2,872
Dusk to Dawn	-	6,202	6,202	-
Respitality	-	834	834	-
Shining Stars	-	100	100	-
Project management fees	-	8,466	8,466	8,519
Carers Week	1,471	-	1,471	1,871
First Aid	156	-	156	-
Depreciation - equipment	-	-	-	439
Grants to individuals	-	20,906	20,906	52,510
	<u>52,966</u>	<u>124,341</u>	<u>177,307</u>	<u>187,180</u>

This page does not form part of the statutory financial statements

**WESTERN ISLES COMMUNITY CARE FORUM SCIO**

**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 £
<b>Support costs</b>				
<b>Governance costs</b>				
Accountancy fees	<u>730</u>	<u>200</u>	<u>930</u>	<u>762</u>
<b>Total resources expended</b>	<u>53,696</u>	<u>124,541</u>	<u>178,237</u>	<u>187,942</u>
<b>Net income</b>	<u>13,476</u>	<u>17,473</u>	<u>30,949</u>	<u>19,068</u>

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