

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Cobhair Bharraigh SCIO**

Campbell Stewart MacLennan & Co
Chartered Accountants
Unit 3, Broom Place
Portree
Highland
IV51 9HL

Cobhair Bharraigh SCIO

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for the Year Ended 31 March 2025**

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Cobhair Bharraigh SCIO

Report of the Trustees for the Year Ended 31 March 2025

The trustees 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

Cobhair Bharraigh SCIO's mission is to support people to remain in their own homes and to relieve stress on carers and their families by enabling them to take regular breaks from their caring responsibilities and maintain their social role within the community. We will always maintain carers and service users right to freedom of choice and provide information and support to that effect.

Aims and objectives

- To relieve stress on families caring for the elderly or people with physical, mental or sensory impairment.
- To care for elderly or people with physical, mental or sensory impairment who are living alone.
- To provide information and support to all carers about any issues affecting them.
- To provide additional support for those in crisis, their carers and dependants.
- To enable people, if they so wish, to remain in their own home as long as possible.
- To raise awareness about all aspects of dementia.
- To provide support for people with dementia and those who care for them.
- To provide day-care for people with dementia.

Strategies for achieving main objective and significant activities

- Day-care for service users with dementia and for the frail and elderly, 4 days per week in our centre.
- Home support for carers on a regular weekly basis.
- Home and holiday respite.
- 24 hour emergency care services as and when required.
- Payroll provision for self directed support.

Public benefit

Cobhair Bharraigh is a public benefit entity.

Cobhair Bharraigh SCIO

Report of the Trustees for the Year Ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Main Purpose of Cobhair Bharraigh:

Our overarching aim at this time of financial restrictions and budget cuts is to maintain Cobhair Bharraigh as a creditable viable Care Service meeting the needs of this community through the difficult times ahead of us. We provide day care for up to 13 people 4 days per week, we provide home support, respite care and advice and information to our service users and their carers. The aim of the organisation is to provide support services which enable people within our community to remain in their own homes for as long as possible, working in partnership with statutory agencies, families and carers to deliver a person centred care service for our clients.

On behalf of the Board of Trustees we can only thank [REDACTED] and her team for the very professional way they continue to deliver support to our service users, and for the wide range of duties they undertake to support the communities in Barra and Vatersay.

The Cobhair Bharraigh Care Centre

Cobhair Bharraigh provides care and support to people of all ages within the islands of Barra and Vatersay.

The Care Centre is purpose built and offers a friendly and welcoming facility where day care services and a wide range of activities are available for people with dementia, frail elderly and any other clients who may have care needs. Care services are person centred and planned around the needs of each individual client in partnership with their carer.

Facilities available in Cobhair Bharraigh Centre meet the needs of all our clients, with an easy access drop off point for transport, disabled access to the building and the garden, accessible shower and toilets and a ceiling track hoist in a toilet for any clients who may require such assistance.

Cobhair Bharraigh is able to offer day care services to up to 13 clients on a daily basis. The garden facility is also accessible and has been much enjoyed throughout the summer. The Centre is becoming increasingly popular as a meeting venue and a place for support and advisory groups to meet. This makes full use of our community facility and is an additional source of revenue for the organisation.

We aim to support service users to remain in their own homes for as long as is possible.

To achieve this we work closely with carers giving them support and respite. Day-care provision, transport and home support are available as part of the package of care that we deliver. Cobhair Bharraigh delivers four day-care sessions each week from 10.30am to 3pm, and works closely with Voluntary Action Barra and Vatersay's Community Transport Service. Home Support is also a core service to carers who may need a break on a regular basis in their own homes. Holiday respite and 24 hour emergency care services are delivered on request and are demand led.

Carers are important to the organisation

We provide support and information, advise carers about their rights and provide respite care in order for them to take a break from their caring duties. Regular carers' evenings are held where carers have an opportunity to relax and socialise. We have a representative on the Carers Strategy Working Group which is a subgroup of the Community Health and Social Care Partnership for the Western Isles.

Quality of Care

Care Services in Scotland are not allowed to operate unless they are registered with the Care Inspectorate. As well as registering care services, they inspect and grade them. They also deal with complaints and can take action to force services to improve. We are inspected annually by the Care Inspectorate and the inspections can be un-announced. All care inspections have been excellent, and Inspection Reports are available online. Our staff have maintained the standards required by the Care Inspectorate. In the delivery of Home Support and all the new services which have evolved, Care standards were maintained.

I am delighted to announce that Cobhair Bharraigh has had an unannounced Care Inspectorate Inspection on 14th June 2024, which we passed with flying colours, being given 5's in all areas inspected.

The Board of Trustees are grateful for the help and commitment from all our staff. We, as Trustees, are very proud of our staff and proud of the standards to which the Care Service is delivered, as is acknowledged in the Care Inspectorate Reports.

Service Usage

In furtherance of the objectives, and with reference to the strategies as set out above, Cobhair Bharraigh was able to provide the following services throughout the year: Day-care for 17 attendees, 4 days per week.

Cobhair Bharraigh SCIO

Report of the Trustees for the Year Ended 31 March 2025

Home support to 18 service users, up to 10 hours per week can be given free under the IJB service level agreement, and anyone seeking further home support can purchase this from us.

Cobhair Bharraigh provided 6,215 hours of Day-care provision to Service Users, and 340 hours of Home Support over the course of the year. We also provided 687 hours of Home Care spot purchasing from the CNES Home Care department.

Newsletter

To keep service users, carers and members informed, a newsletter is compiled and distributed on a 6 monthly basis. This is a snapshot of the activities of the service with a lively publication of news reports, photographs of activities taken place and information regarding services and what is available to carers to help them in their roles.

Men's Social Club

In addition to the Day Care Service Monday to Thursday, Cobhair Bharraigh provides accommodation and support to the Men's Club which meets in the building every Friday. The Men's Social Club is an important point of contact, providing a meeting place for members with activities of their own choosing. The club regularly attracts 6 to 10 people per week.

Other Support Groups

In line with our service objectives, we make our premises available to a number of service support groups. Staff support is available if required and at present we have a Neuro group which meets monthly, Wellness Café which meets on the third Saturday of every month, and carers events quarterly. The Barra Cancer Support group also use the premises.

Volunteers

Cobhair Bharraigh is very fortunate in the support the service receives from volunteers, both in service delivery, building maintenance and fundraising. Considerable volunteer effort goes into the service, and the contribution made by our regular day-care volunteers is appreciated by all concerned in the running of the facility.

Staffing

The Board of Trustees strive to maintain good relationships with staff through regular contact and discussion, through the provision of ongoing training for both staff and volunteers and ensuring the planning and delivery of the service to Carers and service users.

Training

The ongoing need to meet the training requirements for staff and volunteers is an important part of the delivery of the service and ensures that Cobhair Bharraigh SCIO complies with Care Inspectorate and Scottish Social Service Council (SSSC) regulations. As an organisation, the Board of trustees and the staff of Cobhair staff are committed to providing high-quality person-centred care and support. Statutory training is ongoing annually such as Moving & Handling, Infection Control, GDPR & Food Hygiene.

All care staff need to have an SVQ qualification to be registered with the SSSC (Scottish Social Service Council). At present we have one staff member undergoing SVQ Level 2 in Health and Social Care, and one staff member undergoing SVQ Level 4 in Health and Social Care, to allow us, as an organisation, to comply with our succession policy. All other care staff have completed their SVQ and fulfilled their conditions of registration with SSSC.

Advisory Support

We are fortunate in that the organisation has established good working relationships with other professional community care services at a local level. Regular multi-disciplinary meetings are held, at which Cobhair Bharraigh is represented by the service manager. Barra Medical Practice; Social Care Services; St Brendan's Home; Hospital, Community Nursing Service; Community Psychiatric Nurse and Occupational Therapy all work in partnership to meet the needs of the community. This is important with the development of the agenda for Integrated Joint Health and Social Care.

Representing the Sector

Cobhair Bharraigh is also represented on the Western Isles Community Care Forum; Advocacy Western Isles; Managed Care Network for Dementia Western Isles, on the strategic team discussing the Mental Health redesign agenda, and the Western Isles 3rd Sector Forum and active support from Crossroads Caring Scotland and Alzheimer's Action Scotland.

Cobhair Bharraigh SCIO

Report of the Trustees for the Year Ended 31 March 2025

Cobhair Bharraigh also plays an important role on the Locality Planning Group for Barra and Vatersay, part of the structure throughout the Western Isles for the delivery of Health and Social Care. The Board of Trustees places considerable importance in being involved with and contributing to changes in service delivery at this time.

Self-Directed Support

A payroll service is provided to those who use self-directed support. At the present time we have four persons enrolled with us. This service is extremely useful to the carers who choose this option for home care and personal care, dealing with tax, national insurance and HMRC for the clients.

Signposting

If service users wish to use any of these services we can introduce them to Advocacy, Faire, CAB, Western Isles Community Care Forum, and Western Isles Carers & Users Network. We can provide information on any other organisation that carers may be interested in.

Monitoring our Services

- Monthly activity reports measure achievement and monitor the levels of provision in all areas of our service. There is a regular reporting system to the Management Board
- We have an annual evaluation questionnaire given to all service users, carers, volunteers and staff.
- We have service user's meetings 4-6 times a year to support them to make any suggestions regarding activities etc.
- We have Care plan reviews on a 6 monthly basis for all service users. Service users can invite any person they wish to be present when these reviews are being carried out.

Above all we have an open-door policy and service users and carers can speak to the manager at any time should they wish to.

Finance

The ongoing economic climate and continued severe cuts in Local Authority budgets have a significant impact on the level of funding we receive from Joint Services (NHS Western Isles and Comhairle Nan Eilean Siar). With the Scottish Government's Carers Strategy funding in place, funding from statutory bodies now sits at around 46.5%. This funding is ongoing on a year to year basis and is very much appreciated.

We are fortunate that Cobhair Bharraigh continues to have strong support from Charitable Trusts and Foundations. Without this support we would be able to deliver less than 60% of the current service provision. Our future level of service delivery will have to be carefully monitored in line with the ever-decreasing resources from Statutory Agencies.

Financial support for 2024/2025 was received from:

Big Lottery Community Fund, CNES/MIHB Integrated Joint Board, Seafarers UK, TSI Western Isles Wellbeing Fund, Voluntary Sector Development Fund, and the Western Isles Lottery.

Ongoing Support

The Board of Trustees appreciate the ongoing financial support that we receive through the Integrated Joint Board, Big Lottery Community Fund, Seafarers UK, for ongoing revenue costs.

We are grateful to all donations made to the organisation enabling us to continue to deliver this level of service to the communities of Barra and Vatersay.

The Support of the Community

The community, staff and volunteers are instrumental in enabling Cobhair Bharraigh to continue to deliver our Care Service. Community support through fund raising and donations is impressive, and much appreciated by the Board of Trustees

Our Management Team and Staff

On behalf of the Board of Trustees we can only thank Margaret Ann and her team for the very professional way they continue to deliver support to our service users, and for the wide range of duties they undertake to support the communities in Barra and Vatersay. They maintain standards to meet the Care Inspectorate highest awards and look after all our service users with care and respect.



Cobhair Bharraigh SCIO
Report of the Trustees
for the Year Ended 31 March 2025

Chairperson

FINANCIAL REVIEW

Principal funding sources

During the year under review, principal funding was received from:

- Comhairle nan Eilean Siar & NHS Western Isles through the Integrated Joint Board
- The National Lottery Community Fund
- Seafarers UK
- The Third Sector Hebrides
- The Western Isles Lottery
- Scottish Social Services Council

Reserves policy

The Committee has examined the requirement for free reserves which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed. In order to allow the Organisation to maintain its operational capacity, and given the circumstances in which it operates, the members consider that this should be not less than 6 months running costs, being approximately £90,000. With reference to the balance sheet, at 31 March 2025 Cobhair Bharraigh retained unrestricted funds of £441,901 (2024 - £457,042) of which free reserves £200,187 (2024 - £206,040).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Cobhair Bharraigh SCIO was incorporated as a Scottish Charitable Incorporated Organisation on 02 April 2012.

Recruitment and appointment of new trustees

Membership of the charity is open to any individual aged 16 or over, that are either resident of the Islands of Barra or Vatersay, or have family links to the Islands. Employees of the organisation cannot become members. Prospective members are required to complete an application form before admittance is decided by the board. New trustees must be members of the charity and are elect at the AGM by other members. New trustees can also be appointed by the board at any time.

Organisational structure

The structure of the organisation consists of the members and the board. The members have the right to attend members' meetings (including the AGM) and have powers under the constitution to elect fellow members to serve on the board and can also take decisions on changes to the constitution.

The board hold regular meetings and generally control the activities of the organisation. The board comprises a maximum of 12 trustees to a minimum of 4, of which a chair, vice chair, treasurer, secretary are elected. The board can also elect any other office bearer considered appropriate. Every trustee is entitled to one vote and the chair shall have an additional (casting) vote if necessary.

Induction and training of new trustees

Trustees are issued with the 'Good Governance Guide' as issued by Crossroads (Scotland). All new trustees are required to sign a 'Code of Confidentiality'. Training courses relevant to the duties of each trustee are offered as and when such courses arise.

Wider network

Cobhair Bharraigh is affiliated to Crossroads (Scotland) Care Attendant Schemes.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

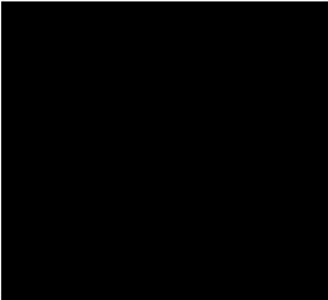
SC032278

Principal address

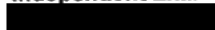
Kentangaval
Castlebay
Isle of Barra
HS9 5XL

Cobhair Bharraigh SCIO
Report of the Trustees
for the Year Ended 31 March 2025

Trustees



Independent Examiner



Campbell Stewart MacLennan & Co
Chartered Accountants
Unit 3, Broom Place
Portree
Highland
IV51 9HL

Solicitors

Boyle Shaughnessy Ltd
Solicitors
216 Kilmarnock Road
Shawlands
Glasgow
G43 1TY

Bankers

Royal Bank of Scotland
Castlebay
Isle of Barra
HS9 5XA

The Co-operative Bank
84/86 West Street
Sheffield
S1 3SX

Shawbrook Bank
Lutea House
The Drive
Warley Hill Business Park
Great Warley
Brentwood
Essex
CM13 3BE

TRUSTEES' RESPONSIBILITY STATEMENT

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).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they 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 Charities 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.

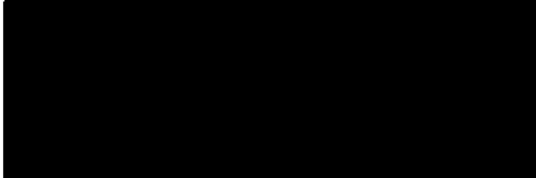
Cobhair Bharraigh SCIO

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

TRUSTEES' RESPONSIBILITY STATEMENT - continued

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 and The Charities 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 26/10/2025 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
Cobhair Bharraigh SCIO**

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

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.

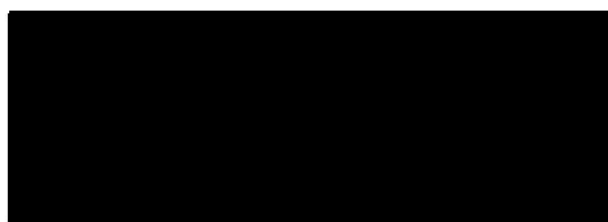
Independent examiner's statement

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.



Campbell Stewart MacLennan & Co
Chartered Accountants
Unit 3, Broom Place
Portree
Highland
IV51 9HL

Date: 31.10.2025

Cobhair Bharraigh SCIO

**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	93,826	50,523	144,349	152,881
Charitable activities					
Day-care & home support		38,667	8,535	47,202	42,505
Staff		-	1,371	1,371	-
Mens' Social Club		50	-	50	-
Other trading activities	3	2,225	-	2,225	1,675
Investment income	4	722	-	722	916
Total		<u>135,490</u>	<u>60,429</u>	<u>195,919</u>	<u>197,977</u>
EXPENDITURE ON					
Raising funds		998	-	998	614
Charitable activities					
Day-care direct costs		11,261	12,269	23,530	26,226
Office costs		4,558	-	4,558	4,684
Staff		111,902	51,618	163,520	155,905
Cobhair Bharraigh centre		6,532	-	6,532	4,906
Garden		-	-	-	196
Mens' Social Club		2,181	-	2,181	2,046
Governance		3,776	-	3,776	3,519
Neuro Group		-	267	267	-
Depreciation		9,423	-	9,423	9,609
Total		<u>150,631</u>	<u>64,154</u>	<u>214,785</u>	<u>207,705</u>
NET INCOME/(EXPENDITURE)		(15,141)	(3,725)	(18,866)	(9,728)
RECONCILIATION OF FUNDS					
Total funds brought forward		457,042	3,725	460,767	470,495
TOTAL FUNDS CARRIED FORWARD		<u>441,901</u>	<u>-</u>	<u>441,901</u>	<u>460,767</u>

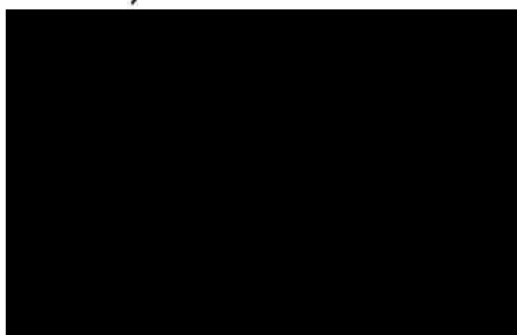
The notes form part of these financial statements

Cobhair Bharraigh SCIO

**Balance Sheet
31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	31/3/25 Total funds £	31/3/24 Total funds £
FIXED ASSETS					
Tangible assets	8	241,714	-	241,714	251,002
CURRENT ASSETS					
Debtors	9	786	-	786	4,162
Prepayments and accrued income		1,989	-	1,989	3,798
Cash at bank and in hand		<u>207,182</u>	<u>32,299</u>	<u>239,481</u>	<u>248,703</u>
		209,957	32,299	242,256	256,663
CREDITORS					
Amounts falling due within one year	10	(9,770)	(32,299)	(42,069)	(46,898)
NET CURRENT ASSETS		<u>200,187</u>	<u>-</u>	<u>200,187</u>	<u>209,765</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>441,901</u>	<u>-</u>	<u>441,901</u>	<u>460,767</u>
NET ASSETS		<u>441,901</u>	<u>-</u>	<u>441,901</u>	<u>460,767</u>
FUNDS	12				
Unrestricted funds				441,901	457,042
Restricted funds				-	3,725
TOTAL FUNDS				<u>441,901</u>	<u>460,767</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26/10/2025 and were signed on its behalf by:



Cobhair Bharraigh SCIO

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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on buildings but not provided on land
Furniture & fittings	- 15% on reducing balance
Equipment	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Assets are capitalised at cost in the period in which they are obtained.

Taxation

The charity is exempt from tax on its charitable activities.

Cobhair Bharraigh is not VAT registered and therefore costs include the irrecoverable element of VAT with the expenditure to which it relates.

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.

Designated funds are unrestricted funds set aside for a particular purpose by the trustees. Grants received towards fixed assets, once fully expended in accordance with the terms of the conditions imposed, are held as designated funds in order to track the net book value of related assets.

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

Pension costs and other post-retirement benefits

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

Cobhair Bharraigh SCIO

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

2. DONATIONS AND LEGACIES

	31/3/25	31/3/24
	£	£
Donations	6,617	7,042
Grants	136,340	144,411
Men's Social Club donations	1,392	1,428
	<u>144,349</u>	<u>152,881</u>

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

	31/3/25	31/3/24
	£	£
CNES & NHS WI IJB	85,817	92,186
Seafarers UK	15,000	15,000
National Lottery Community Fund	35,523	37,225
	<u>136,340</u>	<u>144,411</u>

3. OTHER TRADING ACTIVITIES

	31/3/25	31/3/24
	£	£
Friends of Cobhair Bharraigh	740	690
Office income	1,485	985
	<u>2,225</u>	<u>1,675</u>

4. INVESTMENT INCOME

	31/3/25	31/3/24
	£	£
Deposit account interest	722	916

5. 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.

6. STAFF COSTS

	31/3/25	31/3/24
	£	£
Wages and salaries	145,206	138,861
Social security costs	4,919	4,158
Other pension costs	2,759	2,560
	<u>152,884</u>	<u>145,579</u>

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

	31/3/25	31/3/24
Care Service Manager (30 hrs/wk)	1	1
Admin Assistant (24 hrs/wk)	1	1
Care Assistant (21 hrs/wk) & (16 hrs/wk)	4	4
Cook (21 hrs/wk)	1	1
Housekeeper (6 hrs/wk)	1	1
Relief Workers (0 hrs contracts)	4	4
	<u>12</u>	<u>12</u>

Cobhair Bharraigh SCIO

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

6. STAFF COSTS - continued

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

Key Management Compensation

Key management compensation amounted to £33,814 gross wages, £3,410 as employers National Insurance contributions and £825 as employers pension contributions (2024 - £33,148 £3,319 and £774 respectively) during the year.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	100,656	52,225	152,881
Charitable activities			
Day-care & home support	41,482	1,023	42,505
Other trading activities	1,675	-	1,675
Investment income	916	-	916
Total	<u>144,729</u>	<u>53,248</u>	<u>197,977</u>
EXPENDITURE ON			
Raising funds	614	-	614
Charitable activities			
Day-care direct costs	14,956	11,270	26,226
Office costs	4,684	-	4,684
Staff	117,652	38,253	155,905
Cobhair Bharraigh centre	4,906	-	4,906
Garden	196	-	196
Mens' Social Club	2,046	-	2,046
Governance	3,519	-	3,519
Depreciation	9,609	-	9,609
Total	<u>158,182</u>	<u>49,523</u>	<u>207,705</u>
NET INCOME/(EXPENDITURE)	(13,453)	3,725	(9,728)
Transfers between funds	494	(494)	-
Net movement in funds	(12,959)	3,231	(9,728)
RECONCILIATION OF FUNDS			
Total funds brought forward	470,001	494	470,495
TOTAL FUNDS CARRIED FORWARD	<u><u>457,042</u></u>	<u><u>3,725</u></u>	<u><u>460,767</u></u>

Cobhair Bharraigh SCIO

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

8. INDEPENDENT EXAMINER FEES

	31.03.25	31.03.24
	£	£
Quickbooks set-up, training and subscription fees	467	443
Amounts paid to Independent Examiner in respect of:		
Independent examination	1,808	1,740
Accounts preparation and other services	1,809	1,740
	<u>4,084</u>	<u>3,923</u>

9. TANGIBLE FIXED ASSETS

	Freehold property £	Furniture & fittings £	Equipment £	Computer equipment £	Totals £
COST					
At 1 April 2024	303,815	26,108	11,847	5,976	347,746
Additions	-	135	-	-	135
Disposals	-	(434)	(2,049)	(1,016)	(3,499)
	<u>303,815</u>	<u>25,809</u>	<u>9,798</u>	<u>4,960</u>	<u>344,382</u>
At 31 March 2025	303,815	25,809	9,798	4,960	344,382
DEPRECIATION					
At 1 April 2024	66,303	19,932	5,885	4,624	96,744
Charge for year	6,076	934	1,328	328	8,666
Eliminated on disposal	-	(364)	(1,403)	(975)	(2,742)
	<u>72,379</u>	<u>20,502</u>	<u>5,810</u>	<u>3,977</u>	<u>102,668</u>
At 31 March 2025	72,379	20,502	5,810	3,977	102,668
NET BOOK VALUE					
At 31 March 2025	<u>231,436</u>	<u>5,307</u>	<u>3,988</u>	<u>983</u>	<u>241,714</u>
At 31 March 2024	<u>237,512</u>	<u>6,176</u>	<u>5,962</u>	<u>1,352</u>	<u>251,002</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/25	31/3/24
	£	£
Other debtors	<u>786</u>	<u>4,162</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/25	31/3/24
	£	£
Taxation and social security	2,378	2,479
Other creditors	<u>39,691</u>	<u>44,419</u>
	<u>42,069</u>	<u>46,898</u>

Included within other creditors is £32,299 of deferred grants from the National Lottery Community Fund, Voluntary Sector Development Fund, Spagan Community Fund and Uist Council of Voluntary Organisation.

Cobhair Bharraigh SCIO

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

12. LEASING AGREEMENTS

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

	31/3/25 £	31/3/24 £
Within one year	864	864
Between one and five years	792	1,656
	<u>1,656</u>	<u>2,520</u>

13. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General				
	206,040	(5,718)	(135)	200,187
Designated fund - Cobhair Bharraigh centre	237,512	(6,076)	-	231,436
Designated fund - Fixtures, fittings & equipment	13,490	(3,347)	135	10,278
	<u>457,042</u>	<u>(15,141)</u>	<u>-</u>	<u>441,901</u>
Restricted funds				
National Lottery Community Fund				
	3,725	(3,725)	-	-
	<u>460,767</u>	<u>(18,866)</u>	<u>-</u>	<u>441,901</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General			
	135,490	(141,208)	(5,718)
Designated fund - Cobhair Bharraigh centre	-	(6,076)	(6,076)
Designated fund - Fixtures, fittings & equipment	-	(3,347)	(3,347)
	<u>135,490</u>	<u>(150,631)</u>	<u>(15,141)</u>
Restricted funds			
Seafarers UK	15,000	(15,000)	-
National Lottery Community Fund			
	35,523	(39,248)	(3,725)
Community Mental Health and Wellbeing Fund	7,386	(7,386)	-
Western Isles Lifestyle Lottery	1,149	(1,149)	-
Scottish Social Services Council - Voluntary Sector Development Fund	1,371	(1,371)	-
	<u>60,429</u>	<u>(64,154)</u>	<u>(3,725)</u>
TOTAL FUNDS	<u>195,919</u>	<u>(214,785)</u>	<u>(18,866)</u>

Cobhair Bharraigh SCIO

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

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General				
	215,938	(3,844)	(6,054)	206,040
Designated fund - Cobhair Bharraigh centre	243,588	(6,076)	-	237,512
Designated fund - Fixtures, fittings & equipment	10,475	(3,533)	6,548	13,490
	<u>470,001</u>	<u>(13,453)</u>	<u>494</u>	<u>457,042</u>
Restricted funds				
National Lottery Community Fund				
	-	3,725	-	3,725
WICCF - donation for laptop	494	-	(494)	-
	<u>494</u>	<u>3,725</u>	<u>(494)</u>	<u>3,725</u>
TOTAL FUNDS	<u>470,495</u>	<u>(9,728)</u>	<u>-</u>	<u>460,767</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General			
	144,729	(148,573)	(3,844)
Designated fund - Cobhair Bharraigh centre	-	(6,076)	(6,076)
Designated fund - Fixtures, fittings & equipment	-	(3,533)	(3,533)
	<u>144,729</u>	<u>(158,182)</u>	<u>(13,453)</u>
Restricted funds			
Seafarers UK	15,000	(15,000)	-
National Lottery Community Fund			
	37,225	(33,500)	3,725
Western Isles Lifestyle Lottery	1,023	(1,023)	-
	<u>53,248</u>	<u>(49,523)</u>	<u>3,725</u>
TOTAL FUNDS	<u>197,977</u>	<u>(207,705)</u>	<u>(9,728)</u>

Cobhair Bharraigh SCIO

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

13. 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 £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General				
	215,938	(9,562)	(6,189)	200,187
Designated fund - Cobhair Bharraigh centre	243,588	(12,152)	-	231,436
Designated fund - Fixtures, fittings & equipment	10,475	(6,880)	6,683	10,278
	<u>470,001</u>	<u>(28,594)</u>	<u>494</u>	<u>441,901</u>
TOTAL FUNDS	<u>470,495</u>	<u>(28,594)</u>	<u>-</u>	<u>441,901</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General			
	280,219	(289,781)	(9,562)
Designated fund - Cobhair Bharraigh centre	-	(12,152)	(12,152)
Designated fund - Fixtures, fittings & equipment	-	(6,880)	(6,880)
	<u>280,219</u>	<u>(308,813)</u>	<u>(28,594)</u>
Restricted funds			
Seafarers UK	30,000	(30,000)	-
National Lottery Community Fund			
	72,748	(72,748)	-
Community Mental Health and Wellbeing Fund	7,386	(7,386)	-
Western Isles Lifestyle Lottery	2,172	(2,172)	-
Scottish Social Services Council - Voluntary Sector Development Fund	1,371	(1,371)	-
	<u>113,677</u>	<u>(113,677)</u>	<u>-</u>
TOTAL FUNDS	<u>393,896</u>	<u>(422,490)</u>	<u>(28,594)</u>

The National Lottery Community Fund and Seafarers UK funds were awarded for the core costs of home support and day care services. Funds totalling £26,327 for The National Lottery Community Fund were deferred at the year end.

Western Isles Lifestyle Lottery - this fund was used for a Christmas lunch and ceilidh. These funds were fully expended in the year.

Voluntary Sector Development Fund - funded by the Scottish Social Services Council, these funds totalling £1,029 were deferred as the expenditure occurred in the subsequent year.

Community Mental Health and Wellbeing Fund - funded by Uist Council of Voluntary Organisation, these funds totalling £4,443 were deferred as this project occurred after the year end.

Cobhair Bharraigh SCIO

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

13. MOVEMENT IN FUNDS - continued

Spagan Community Fund - funded by Coimhearsnachd Bharraidh agus Bhatarsaidh , these funds totalling £500 were deferred as this project occurred after the year end.

Transfers between funds

Funds received for capital expenditure, which have been fully expended in accordance with the restrictions imposed, have been transferred to unrestricted funds. These are accounted for as designated funds in order to track the net book value of related assets.

- A transfer of £135 of fixed assets was made from the unrestricted general fund to the charity's unrestricted designated fixtures, fittings & equipment fund.

14. RELATED PARTY DISCLOSURES

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

15. ULTIMATE CONTROLLING PARTY

Cobhair Bharraigh is a Scottish Charitable Incorporated Organisation and is governed by its board of trustees. There is no ultimate controlling party.

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

	31/3/25 £	31/3/24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,617	7,042
Grants	136,340	144,411
Men's Social Club donations	1,392	1,428
	<u>144,349</u>	<u>152,881</u>
Other trading activities		
Friends of Cobhair Bharraigh	740	690
Office income	1,485	985
	<u>2,225</u>	<u>1,675</u>
Investment income		
Deposit account interest	722	916
Charitable activities		
Daycare Provision	11,180	8,619
Contracted care	20,144	21,708
Grants	9,906	1,023
Mileage	7,393	11,155
	<u>48,623</u>	<u>42,505</u>
Total incoming resources	<u>195,919</u>	<u>197,977</u>
EXPENDITURE		
Raising donations and legacies		
Advertising	-	(4)
Subscriptions	865	607
	<u>865</u>	<u>603</u>
Other trading activities		
Fundraising expenses	133	11
Charitable activities		
Wages	145,206	138,861
Social security	4,919	4,158
Pensions	2,759	2,560
Materials & activities	888	1,267
Staff mileage & travel	6,827	8,668
Training	1,024	1,080
Outings	314	423
Transport	14,106	13,879
Meals	6,790	7,262
Carer expenses & breaks	2,424	-
Professional fees & subscriptions	1,476	1,476
Mens' Social Club	2,020	2,046
Loss on sale of tangible fixed assets	757	-
	<u>189,510</u>	<u>181,680</u>
Support costs		
Management		
Insurance	2,930	2,708
Carried forward	2,930	2,708

This page does not form part of the statutory financial statements

Cobhair Bharraigh SCIO

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

	31/3/25 £	31/3/24 £
Management		
Brought forward	2,930	2,708
Light and heat	2,754	1,191
Telephone	1,588	2,198
Office costs	1,090	969
Sundries	265	40
Depreciation of property	6,076	6,076
Copier lease	1,079	936
Repairs & renewals	483	797
Household & cleaning	848	2,625
Subscriptions	702	623
Depreciation of computer equipment	328	452
Depreciation of equipment	1,328	1,991
Depreciation of furniture & fittings	934	1,090
Rent	-	196
	<hr/> 20,405	<hr/> 21,892
 Governance costs		
Accountancy	3,617	3,480
Committee expenses	255	39
	<hr/> 3,872	<hr/> 3,519
 Total resources expended	<hr/> 214,785	<hr/> 207,705
 Net expenditure	<hr/> <hr/> (18,866)	<hr/> <hr/> (9,728)