

**The Christine Witcutt Memorial Fund**

**Report and Accounts  
for the Year Ended  
30 June 2025**

**Scottish Charity Reference**

**SC 033297**

# **The Christine Witcutt Memorial Fund**

## **Report and Accounts For the Year Ended 30 June 2025**

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## **The Christine Witcutt Memorial Fund**

### **Reference and Administrative Information**

#### ***Scottish Charity Number:***

SC 033297

#### ***Registered Address***

29 Starbank Road  
Edinburgh  
EH5 3BY.

#### ***Trustees & Steering Committee***

The day-to-day governance of the society is carried out by a steering committee of trustees and others currently comprising:

##### ***Trustees:***

Ian McHaffie	(Chair & trustee)
Denis Rutovitz	(Vice chair and trustee)
George McNeill	(Trustee)
Jeanne Bell	(Trustee)

##### ***Other members of Steering Committee:***

Jean Horsburgh	(Treasurer)
Averil McHaffie	(Hon. Secretary)
Ruth Hendery	(Special Needs Advisor)
Lejla Kafedžić	(Service Users Representative, Sarajevo)
Clea Friend	(Music teacher and encourager of children's musical involvement)
Sonja Alimović	(Special Needs Advisor, Zagreb)

#### ***Independent Examiner:***

John Paul FCIE  
29 Avon Crescent  
Broughty Ferry  
Dundee, DD5 3TX

#### ***Bankers:***

Co-operative Bank plc  
P O Box 101  
1 Balloon Street  
Manchester  
M60 4EP

## **The Christine Witcutt Memorial Fund**

### **Report of the Trustees For the Year to 30 June 2025**

The trustees are pleased to present their report and the accounts for the year to 30 June 2025.

#### ***Structure and Governance***

The Christine Witcutt Memorial Fund is a charitable trust founded by a trust deed registered on 17 June 2002. Prior to the Fund's constitution as an independent charity, it formed a restricted fund of Edinburgh Direct Aid, a separate Scottish Charity. The day-to-day governance and management of the trust is carried out by a steering committee of trustees and others, who are elected at the AGM or appointed by the existing trustees. Further reference and administrative information, including the names of the trustees and committee members, is shown on page 2.

#### ***Objectives and Review of Activities***

The aim of the trust is to relieve distress amongst disadvantaged children particularly in Sarajevo and in doing so create a memorial to the late Christine Witcutt (an Edinburgh Direct Aid volunteer killed delivering aid to Sarajevo in 1993). In furtherance of this aim, until end 2006, the trust funded the running costs of the Christine Witcutt Day Centre for children with special needs in Sarajevo in partnership with the Vladimir Nazor Special Needs Centre in Sarajevo. Since January 2007 (while an integral part of the larger Vladimir Nazor Centre for children with Special Needs) the Christine Witcutt Centre has continued to offer services to children with particularly severe and complex needs. In addition to funding from Canton Sarajevo, it has also received donations from private sources.

From its inception in 2001 there was associated with the Centre a domiciliary visiting service providing counselling, physiotherapy, and other assistance to children with disabilities who could not attend the Centre. This service is known as the Christine Witcutt Home Visiting Service and is managed by, and to some extent integrated with, the Vladimir Nazor Centre, which ran the service on the basis of a series of two-year contracts renewed biennially from 2007 until 2019.

At the beginning of 2019 the Bosnian Government introduced legislation forbidding state-funded institutions (like the Vladimir Nazor Centre) to sign contracts with outside organisations like ourselves. Our signed 2019-2020 Contract therefore became invalid. It took some time before we could make new arrangements.

In January 2021 we signed an agreement with the Liberi Association in Sarajevo, an NGO whose Director is Sanela Šano. The agreement with Liberi was accompanied by a Memorandum of Understanding between the Vladimir Nazor Centre and Liberi, setting out that though the Vladimir Nazor Centre had no further financial responsibility for the Home Visiting Service, full cooperation as regards physical, staff and diagnostic facilities would continue as before. This enabled the Home Visiting Service to continue, using the same staff as organised by Amra Saletović of the Vladimir Nazor Centre. This worked successfully.

#### **Activities during the current reporting period – July 2024 to June 2025**

##### **Christine Witcutt Home Visiting Service, Sarajevo**

On 11 January 2024 we signed a two-year agreement with the Liberi Association to continue the Home Visiting Service (2024-2025) on the same basis as in 2021, though at an increased level of expenditure.

During the year 2024-2025 there were initially 19 children in the Home Visiting Service. We received good reports of improvements in the conditions of many of them, according to their abilities, but were sorry to hear that one had died. We sent condolences to his family. Two new children were taken on, making the number up to 20.

Clea Friend and Nigel Osborne arrange a Music Festival each year for Special Needs Children. For the first time this was offered to the Home Visiting Service families and we were pleased that one of the families from the Home Visiting Service took part. Hopefully more will participate in the future.

## **The Christine Witcutt Memorial Fund**

### **Report of the Trustees For the Year to 30 June 2025 (continued)**

Lejla Kafedžić and Sonja Alimović arranged staff professional development on a variety of issues including mental health protection. The Home Visiting Service Team expressed satisfaction at the meetings held and the topics covered.

The Home Visiting Service Handbook, produced last year, encourages active participation by the parents. It gives a guide as to what help can be provided and explains to prospective parents how to enrol. It stresses that the Home Visiting Service is provided free. The Handbook is available in Bosnian and in English.

There are many more younger users of HVS and therefore younger parents who are ready to cooperate and do their utmost to improve the quality of life for their entire family. However, parents had no or very little information about social opportunities. However, with the help of social worker Razija Zahirović, they were able to exercise many of their rights in the field of social assistance. They also received strong support from the nurse, Olivera Lazarov, who, in addition to scheduling doctor appointments, also attended medical check-ups for the children, with the family.

Whistleblowing and Child Protection information is included in the Handbook. Lejla is first contact for whistleblowers if anyone had concern about the implementation of the Home Visiting Service. First contact in implementing our Child Protection policy is social worker Rajizah Zahirović.

In March 2025 a new director was appointed to the Vladimir Nazor Centre, Hamza Patkovic. Like his predecessors, he values and supports the work done by the Christine Witcutt Home Visiting Service.

In January 2025, David Hamilton, (son-in-law of Alan and Christine Witcutt), again attended the Sarajevo Caledonian Society's Burns Supper and £700 was raised at this even for the Home Visiting Service. Also, in May this year, David Hamilton and his wife Julie, (daughter of the late Alan and Christine Witcutt), and their two children visited the Vladimir Nazor Centre and saw the Christine Witcutt Centre there. They were pleased to meet the new director, staff and pupils, observe a photographic display and a newly installed plaque which explains the background to the Christine Witcutt Centre and the Home Visiting Service.

David reported that it was good to see the Centre and Home Visiting Service still going strong and to meet such dedicated staff.

Ten members of staff were involved in delivering the Home Visiting Service and we are grateful to them for their dedicated work.

#### **Balsam Centre**

For some years now our fund has made contributions to the running of the "Balsam Centre", a centre for children with special needs in Arsal Lebanon where since 2013 our associated charity, Edinburgh Direct Aid, has helped tend over 50,000 Syria refugees. But everything changed at the turn of the year 24/25 when the Syrian regime which had expelled or caused the refugees to flee was overturned. The refugees began returning to Syria, and by June the Centre had lost most attendees and all of its staff, The project is now closed.

#### **Financial Review and Reserves Policy**

The accounts have been prepared on a receipts and payments basis this year as permitted for smaller Scottish charities.

A total of £35,717 was received from donations and fund raising during the year, as analysed in note 3 to the accounts. Once again the Christadelphian Church Meal-a-day fund was the major donor with a contribution of £25,000. We are deeply grateful to all our funders and donors – those listed in note 3 to the accounts and many individuals.

**Report of the Trustees  
For the Year to 30 June 2025 (continued)**

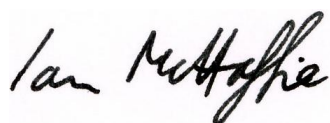
**Financial Review and Reserves Policy (continued)**

Resources expended during the year amounted to £29,112 and included £29,000 paid out in direct support of the outreach service and £112 for bank charges and other costs. The current agreement with the Vladimir Nazor Centre to provide funds for implementation of the home visiting service in Sarajevo runs till 30 June 2026.

Overall there were net receipts of £6,605 in the year, resulting in funds of £55,483 carried forward. We are confident that with these funds, and those promised by the Meal-a-day fund, we will be able to satisfy our side of the contract with the Outreach Service.

Generally, all funds are paid out in grants within one year of receiving income and overheads are minimal. Hence a longer-term reserves policy is not relevant though the aim is always to hold sufficient funds to cover grant commitments for one year ahead.

**Signed on behalf of the Trustees:**

A handwritten signature in black ink, appearing to read 'Ian McHugh', is written over a light grey rectangular background.

**Trustee**

**Date: 14 March 2026**

**Report of the Independent Examiner  
To the Trustees of The Christine Witcutt Memorial Fund**

I report on the accounts of the Christine Witcutt Memorial Fund for the year ended 30 June 2025 set out on pages 7 to 10.

**Respective responsibilities of the trustees and the examiner**

The trustees of the charity 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 trustees consider that the audit requirement of Regulation 10(1) (d) 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 independent examiner's statement**

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

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 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.



**John Paul FCIE**  
29 Avon Crescent  
Broughty Ferry  
Dundee  
DD5 3TX

**Date: 14 March 2026**

## The Christine Witcutt Memorial Fund

### Statement of Receipts and Payments For the Year Ended 30 June 2025

Receipts:	Note	Unrestricted Funds	
		2025 £	2024 £
Donations and fund-raising	3	<u>35,717</u>	<u>36,289</u>
<b>Total receipts</b>		<u>35,717</u>	<u>36,289</u>
<b>Payments:</b>			
<i>Charitable Activities:</i>			
Special needs education support	4	29,000	28,800
Bank charges		104	-
Other costs		8	-
<b>Total payments</b>		<u>29,112</u>	<u>28,800</u>
<b>Net receipts in year</b>		<u><u>6,605</u></u>	<u><u>7,489</u></u>

The notes on pages 9 to 10 form part of these financial statements.

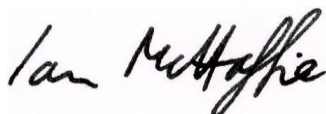


## The Christine Witcutt Memorial Fund

### Statement of Balances at 30 June 2025

		Unrestricted Funds	
		2025	2024
Funds reconciliation:	Note	£	£
Total funds at 1 July 2024		48,878	41,389
Net receipts in year		<u>6,605</u>	<u>7,489.</u>
<b>Total funds at 30 June 2025</b>		<b><u>55,483</u></b>	<b><u>48,878</u></b>
<b>Balances:</b>		<b>£</b>	<b>£</b>
Bank account		55,526	48,701
Balance due from / (to) Edinburgh Direct Aid	5	<u>(43)</u>	<u>177</u>
<b>Total balances at 30 June 2025</b>		<b><u>55,483</u></b>	<b><u>48,878</u></b>

The accounts on pages 7 to 10 were approved by the trustees on 14 March 2026  
and are signed on their behalf by:



Trustee

Date: 14 March 2026

The notes on pages 9 to 10 form part of these financial statements.

## The Christine Witcutt Memorial Fund

### Notes to the Accounts

#### For the Year Ended 30 June 2025

#### 1 Basis of Accounting

The accounts have been prepared on a receipts and payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

##### **Taxation**

The Trust is a registered charitable body and is exempt from corporation tax on its charitable activities. The Trust is not registered for VAT and expenditure includes VAT where appropriate.

##### **Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rates of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at receipts and payments for the year.

#### 2 Nature and purpose of funds

*Unrestricted funds* can be used in furtherance of any of the charitable objects at the discretion of the trustees. All funds are unrestricted.

<b>3 Donations &amp; fund raising</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Christadelphian Church Meal-a-day Fund	<b>25,000</b>	25,000
Whitegates Children's Trust	<b>8,000</b>	8,000
Church organisations	<b>721</b>	50
Other donations & fund-raising (including gift aid)	<b>1,996</b>	3,239
	<b><u>35,717</u></b>	<b><u>36,289</u></b>
 <b>4 Special needs education support</b>	 <b>£</b>	 <b>£</b>
Grants to Liberi Association (Outreach programme)	<b><u>29,000</u></b>	<b><u>28,800</u></b>

## **The Christine Witcutt Memorial Fund**

### **Notes to the Accounts (continued)**

#### **5 Related party transactions - Edinburgh Direct Aid International**

Edinburgh Direct Aid International (EDAI) is a Scottish charity (ref SC 050964), which has 4 trustees in common with The Christine Witcutt Memorial Fund (CWMF). During the year EDAI received income of £123 for CWMF and received payments of £257 from CWMF (net payment of £134), resulting in a balance of £34 due to EDAI at the year-end (previous year balance: £177 due from EDAI).

#### **6 Trustees' remuneration and expenses**

No remuneration was paid to trustees or other members of the steering committee during either year.

No expenses were reimbursed to trustees or other members of the steering committee during the year (previous year: £NIL).

#### **7 Financial Commitment**

In accordance with a signed agreement, the charity is committed to providing funds of €33,000 per annum to the Liberi Association for implementation of the home visiting service in Sarajevo. This has been further extended until 31 December 2027.