

**CARAIDEAN UIBHIST**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

Nicolson Accountancy  
49/50 Bayhead  
Stornoway  
Western Isles  
HS1 2DZ

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for the Year Ended 31 March 2021**

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**REPORT OF THE TRUSTEES  
for the Year Ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. 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**

Caraidean Uibhist was established in March 2003 to provide a befriending service for socially isolated adults living in Uist. The aim of the project is to reduce loneliness and isolation and build up confidence and self esteem amongst people facing difficulties in their life, particularly in rural areas of the Uists. Since the service began positive and established befriending matches have been made and the number of referrals made to the project continues to rise. More people have been supported and positive feedback has been received from referrers, service users, carers and volunteer befrienders.

The service improves users' quality of life through:

- Increased independence and improved self esteem.
- Access to mainstream activities.
- Improved social well-being and physical and psychological health.
- Reduced social isolation and exclusion.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

During the year we supported people with varying needs, including elderly, mental health, substance misuse, learning difficulties and physical disabilities, all requiring some form of socialisation.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

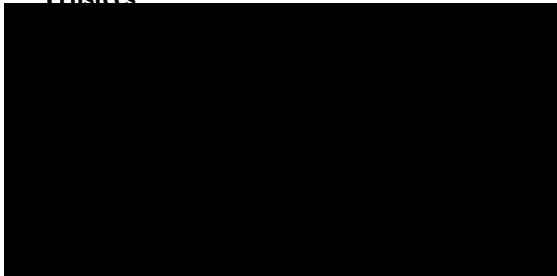
**Registered Charity number**

SC034083

**Principal address**



**Trustees**



**Independent Examiner**



Nicolson Accountancy  
49/50 Bayhead  
Stornoway  
Western Isles  
HS1 2DZ

**REPORT OF THE TRUSTEES  
for the Year Ended 31 March 2021**

Approved by order of the board of trustees on ..... and signed on its behalf by:

 .....  
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CARAIDEAN UIBHIST**

I report on the accounts for the year ended 31 March 2021 set out on pages four to nine.

**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.

  
Nicolson Accountancy  
49/50 Bayhead  
Stornoway  
Western Isles  
HS1 2DZ

Date: .....

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 March 2021**

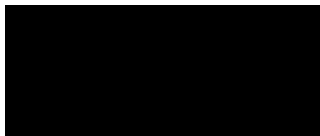
	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<b>449</b>	-	<b>449</b>	571
<b>Charitable activities</b>					
Provision of a befriending service		<b>113,373</b>	-	<b>113,373</b>	80,558
<b>Total</b>		<b>113,822</b>	-	<b>113,822</b>	81,129
<b>EXPENDITURE ON</b>					
Raising funds	2	-	-	-	1,172
<b>Charitable activities</b>					
Provision of a befriending service		<b>80,959</b>	-	<b>80,959</b>	80,569
<b>Total</b>		<b>80,959</b>	-	<b>80,959</b>	81,741
<b>NET INCOME/(EXPENDITURE)</b>		<b>32,863</b>	-	<b>32,863</b>	(612)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>14,223</b>	-	<b>14,223</b>	14,835
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>47,086</b>	-	<b>47,086</b>	14,223

The notes form part of these financial statements

**BALANCE SHEET**  
**31 March 2021**

	Notes	Unrestricted fund £	Restricted funds £	<b>31.3.21 Total funds £</b>	31.3.20 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		<b>48,337</b>	-	<b>48,337</b>	14,818
<b>CREDITORS</b>					
Amounts falling due within one year	5	<b>(1,251)</b>	-	<b>(1,251)</b>	(595)
<b>NET CURRENT ASSETS</b>		<u><b>47,086</b></u>	<u>-</u>	<u><b>47,086</b></u>	<u>14,223</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>47,086</b></u>	<u>-</u>	<u><b>47,086</b></u>	<u>14,223</u>
<b>NET ASSETS</b>		<u><u><b>47,086</b></u></u>	<u><u>-</u></u>	<u><u><b>47,086</b></u></u>	<u><u>14,223</u></u>
<b>FUNDS</b>	6				
Unrestricted funds				<u><b>47,086</b></u>	<u>14,223</u>
<b>TOTAL FUNDS</b>				<u><u><b>47,086</b></u></u>	<u><u>14,223</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 November 2021 and were signed on its behalf by:



**NOTES TO THE FINANCIAL STATEMENTS**  
for the Year Ended 31 March 2021

**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 and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

**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.

**Taxation**

The charity is exempt from 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.

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.

**2. RAISING FUNDS**

**Raising donations and legacies**

	<b>31.3.21</b>	31.3.20
	£	£
Support costs	-	1,172
	<u>          </u>	<u>          </u>



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2021**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

Trustees commenced to claim travel expenses from April 2014.

██████████ received expenses totalling £252 during the year.

**4. STAFF COSTS**

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

	<b>31.3.21</b>	31.3.20
Service delivery	-	3
	<u>          </u>	<u>          </u>

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

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.21</b>	31.3.20
	£	£
Other creditors	<b>1,251</b>	595
	<u>          </u>	<u>          </u>

**6. MOVEMENT IN FUNDS**

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>14,223</b>	<b>32,863</b>	<b>47,086</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>14,223</b>	<b>32,863</b>	<b>47,086</b>
	<u>          </u>	<u>          </u>	<u>          </u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>113,822</b>	<b>(80,959)</b>	<b>32,863</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>113,822</b>	<b>(80,959)</b>	<b>32,863</b>
	<u>          </u>	<u>          </u>	<u>          </u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2021**

**6. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	14,835	(612)	14,223
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>14,835</u>	<u>(612)</u>	<u>14,223</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	81,129	(81,741)	(612)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>81,129</u>	<u>(81,741)</u>	<u>(612)</u>

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	14,835	32,251	47,086
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>14,835</u>	<u>32,251</u>	<u>47,086</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 £
<b>Unrestricted funds</b>			
General fund	194,951	(162,700)	32,251
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>194,951</u>	<u>(162,700)</u>	<u>32,251</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2021**

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 March 2021**

	31.3.21 £	31.3.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	449	571
<b>Charitable activities</b>		
Grants	113,373	80,558
<b>Total incoming resources</b>	<b>113,822</b>	<b>81,129</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	56,739	63,168
Social security	7,747	-
Pensions	2,417	-
Rent	4,620	3,993
Light and heat	1,363	1,168
Telephone	2,378	2,080
Postage and stationery	585	895
Sundries	990	1,584
Staff travel	1,695	6,317
Facilities hire	-	584
	<b>78,534</b>	<b>79,789</b>
<b>Support costs</b>		
<b>Management</b>		
Insurance	751	780
<b>Finance</b>		
Bank charges	69	-
<b>Governance costs</b>		
Accountancy and legal fees	678	300
Professional fees	927	-
Payroll charges	-	872
	<b>1,605</b>	<b>1,172</b>
<b>Total resources expended</b>	<b>80,959</b>	<b>81,741</b>
<b>Net income/(expenditure)</b>	<b>32,863</b>	<b>(612)</b>