

# Black Isle Cares

Scotland · Charity number SC045371

## Details

|            |                                                      |
|------------|------------------------------------------------------|
| Known as   | B I C                                                |
| Status     | Active                                               |
| Legal form | SCIO (Scottish Charitable Incorporated Organisation) |
| Registered | 2015-01-23                                           |
| Register   | <a href="#">View on the OSCR register</a>            |

## Contact

|         |                                                                    |
|---------|--------------------------------------------------------------------|
| Address | Black Isle Leisure Centre<br>Deans Road<br>Fortrose<br>IV10 8TJ    |
| Website | <a href="http://www.blackislecares.com">www.blackislecares.com</a> |

## Activities

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

**Purposes:** 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

**What the charity does:** Support the residents of the Black Isle with services and facilities

**Beneficiaries:** 'Older People','People with disabilities or health problems','No specific group, or for the benefit of the community','Other charities or voluntary bodies'

**Objectives:** The organisation's specific Charitable purposes are: to provide relief to those in health or social care need by reason of age, ill-health, disability, rural isolation and other disadvantages. We will achieve these purposes by 1. Supporting adults with social needs and their carers 2. Challenging the barriers surrounding the care of this group 3. Identifying gaps in care provision and seeking ways to fill these 4. Increasing resources to provide for the needs of our target group 5. Liaising with Highland's most respected charity lobbying for involvement of older people in the design and provision of their own care: Highland Senior Citizens' Network (HSCN)

## Geography

- **Main operating location:** Highland
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-01-31 | £35,671 | £52,091     | -      | 2         |
| 2024-01-31 | £37,788 | £47,063     | -      | 2         |
| 2023-01-31 | £33,318 | £40,575     | -      | 1         |
| 2022-01-31 | £39,000 | £46,110     | -      | 1         |
| 2021-01-31 | £53,486 | £48,017     | -      | 1         |

**Black Isle Cares**

Scotland - Charity number SC045371

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 January 2025  
for  
Black Isle Cares

Mackay & Co CA  
3 Fodderty Way  
Dingwall  
Ross-shire  
IV15 9XB

Contents of the Financial Statements  
for the Year Ended 31 January 2025

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Report of the Trustees  
for the Year Ended 31 January 2025

The trustees present their report with the financial statements of the charity for the year ended 31 January 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 charities objectives remain as:

The relief of those in need by reason of age, ill health, disability, financial hardship or another disadvantage.

In order to meet these objectives we provide the following activities:

Meals at Home

Befriending service

Sharing larder

Gardening groups

Intergenerational awareness sessions (with local school)

Intergenerational activities

## **ACHIEVEMENTS AND PERFORMANCE**

### **Charitable activities**

Meals at Home - we have an enthusiastic cohort of around 30 volunteers supporting some 50 clients with deliveries up to three times a week. Our local food providers, Crofters, No 19, Highland Farm Café, and Harbour Fish and Chips, provided nourishing and nutritious meals.

Befriending - this service is run in partnership with Highland Hospice Helping Hands, with a team of more than 10 active volunteers supporting 13 clients. We have been developing varied group activities to try to support those on the waiting list for individual befriending.

Our Sharing larder has been kept fully stocked throughout the year, with regular use both by those in need and to reduce waste. We also share stock from the larder outside the office in the Leisure Centre and this has been well used.

The Community Garden outside the leisure centre is blooming. Volunteers have maintained the garden, and we are grateful to local businesses for donations. Lovely to see the garden being so well used by people of all ages.

Intergenerational activities continue with young people from Fortrose Academy participating in activities with our Black Isle Cares clients and with residents at Eilean Dubh Care Home.

We were grateful for funding from The Highland Council, NHS Highland and Highland Third Sector Interface Communities Mental Health Fund for their support for our services.

We also thank the many individuals and organisations who gave us donations during the year. These form an important part of our income without which our services would be much restricted.

Our Trustees met bi-monthly for most of this year and continued their highly valued voluntary drive and initiative into maintaining and developing services. We produced regular newsletters for clients and volunteers. We kept people informed using our Facebook page. We maintained strong partnership links with both public and private sector organisations in our efforts to ensure the best support of residents in the Black Isle.

## **FINANCIAL REVIEW**

### **Reserves policy**

At the year end the charity reserves were £13,526. On 6 November 2024 the Charity was notified that it had successfully secured funding totalling £107,660 over 3 years from NHS Highland Third Sector Funding. This secures the cost of our core activities up to 31.3.28. Funding from other sources will continue to be raised for other activities. The Trustees are therefore satisfied that the Charity has, and will have, sufficient reserves.

### **Funds in deficit**

The deficit of £16,421 recorded for the year is largely attributable to costs and expenditure out of funding received in previous years on restricted funds.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

SCIO Constitution

### **Recruitment and appointment of new trustees**

Trustees are recruited as required and appointed at the AGM, and new trustees are inducted and supported by their colleagues and staff.

Black Isle Cares

Report of the Trustees  
for the Year Ended 31 January 2025

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
SC047351

**Principal address**

Black Isle Leisure Centre  
Deans Road  
Fortrose  
Ross-shire  
IV10 8TJ

**Trustees**

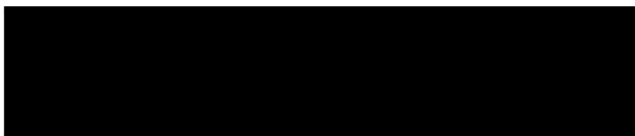


**Independent Examiner**



Mackay & Co CA  
3 Fodderty Way  
Dingwall  
Ross-shire  
IV15 9XB

Approved by order of the board of trustees on 19<sup>th</sup> September 2025 and signed on its behalf by:



Trustee

Independent Examiner's Report to the Trustees of  
Black Isle Cares

**Independent examiner's report to the trustees of Black Isle Cares**

I report to the charity trustees on my examination of the accounts of Black Isle Cares (the Trust) for the year ended 31 January 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

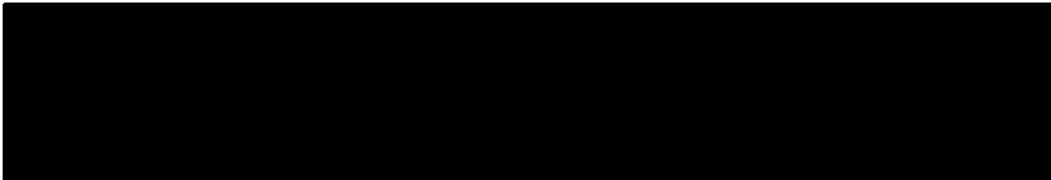
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



The Institute of Chartered Accountants of Scotland

Mackay & Co CA  
3 Fodderty Way  
Dingwall  
Ross-shire  
IV15 9XB

Date: .....22-09-2025.....

Statement of Financial Activities  
for the Year Ended 31 January 2025

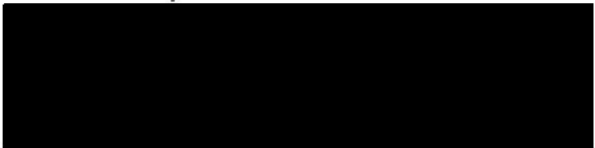
|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.1.25<br>Total<br>funds<br>£ | 31.1.24<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                                |                                |
| Donations and legacies             |       | 12,455                     | 6,295                    | 18,750                         | 22,660                         |
| Other trading activities           | 2     | 16,921                     | -                        | 16,921                         | 15,128                         |
| <b>Total</b>                       |       | <u>29,376</u>              | <u>6,295</u>             | <u>35,671</u>                  | <u>37,788</u>                  |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                                |                                |
| Raising funds                      |       | 29,450                     | 21,659                   | 51,109                         | 46,212                         |
| Other                              |       | 982                        | -                        | 982                            | 852                            |
| <b>Total</b>                       |       | <u>30,432</u>              | <u>21,659</u>            | <u>52,091</u>                  | <u>47,064</u>                  |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | (1,056)                    | (15,364)                 | (16,420)                       | (9,276)                        |
| <b>Transfers between funds</b>     | 5     | <u>9,818</u>               | <u>(9,818)</u>           | <u>-</u>                       | <u>-</u>                       |
| <b>Net movement in funds</b>       |       | 8,762                      | (25,182)                 | (16,420)                       | (9,276)                        |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                                |                                |
| Total funds brought forward        |       | 161                        | 29,787                   | 29,948                         | 39,224                         |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>8,923</u></u>        | <u><u>4,605</u></u>      | <u><u>13,528</u></u>           | <u><u>29,948</u></u>           |

Black Isle Cares

Balance Sheet  
31 January 2025

|                                                  | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.1.25<br>Total<br>funds<br>£ | 31.1.24<br>Total<br>funds<br>£ |
|--------------------------------------------------|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>CURRENT ASSETS</b>                            |       |                            |                          |                                |                                |
| Cash at bank                                     |       | 8,923                      | 4,605                    | 13,528                         | 29,948                         |
| <b>NET CURRENT ASSETS</b>                        |       | <u>8,923</u>               | <u>4,605</u>             | <u>13,528</u>                  | <u>29,948</u>                  |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | <u>8,923</u>               | <u>4,605</u>             | <u>13,528</u>                  | <u>29,948</u>                  |
| <b>NET ASSETS</b>                                |       | <u>8,923</u>               | <u>4,605</u>             | <u>13,528</u>                  | <u>29,948</u>                  |
| <b>FUNDS</b>                                     | 5     |                            |                          |                                |                                |
| Unrestricted funds                               |       |                            |                          | 8,923                          | 161                            |
| Restricted funds                                 |       |                            |                          | <u>4,605</u>                   | <u>29,787</u>                  |
| <b>TOTAL FUNDS</b>                               |       |                            |                          | <u>13,528</u>                  | <u>29,948</u>                  |

The financial statements were approved by the Board of Trustees and authorised for issue on *19<sup>th</sup> September 2025* and were signed on its behalf by:

  
Trustee

## **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 Act 2011. 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.

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

**2. OTHER TRADING ACTIVITIES**

|                   | 31.1.25       | 31.1.24       |
|-------------------|---------------|---------------|
|                   | £             | £             |
| Meal sales        | 14,720        | 15,128        |
| Fundraising event | 2,201         | -             |
|                   | <u>16,921</u> | <u>15,128</u> |

**3. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                            |                          |                     |
| Donations and legacies             | 2,239                      | 20,421                   | 22,660              |
| Other trading activities           | 1,014                      | 14,114                   | 15,128              |
| <b>Total</b>                       | <u>3,253</u>               | <u>34,535</u>            | <u>37,788</u>       |
| <b>EXPENDITURE ON</b>              |                            |                          |                     |
| Raising funds                      | 6,166                      | 40,046                   | 46,212              |
| Other                              | 852                        | -                        | 852                 |
| <b>Total</b>                       | <u>7,018</u>               | <u>40,046</u>            | <u>47,064</u>       |
| <b>NET INCOME/(EXPENDITURE)</b>    | (3,765)                    | (5,511)                  | (9,276)             |
| <b>RECONCILIATION OF FUNDS</b>     |                            |                          |                     |
| Total funds brought forward        | 3,926                      | 35,298                   | 39,224              |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>161</u>                 | <u>29,787</u>            | <u>29,948</u>       |

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

**5. MOVEMENT IN FUNDS**

|                           | At 1.2.24<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.1.25<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                                    |                    |
| General fund              | 161            | 8,762                            | -                                  | 8,923              |
| Meals at Home             | -              | (9,818)                          | 9,818                              | -                  |
|                           | 161            | (1,056)                          | 9,818                              | 8,923              |
| <b>Restricted funds</b>   |                |                                  |                                    |                    |
| Meals at Home             | 9,818          | -                                | (9,818)                            | -                  |
| Caring and Sharing        | -              | 1,181                            | -                                  | 1,181              |
| Moving On                 | 4,025          | (4,025)                          | -                                  | -                  |
| Care at Home              | 1,570          | (999)                            | -                                  | 571                |
| Garden Project            | 3,948          | (1,095)                          | -                                  | 2,853              |
| Black Isle Connections    | 968            | (968)                            | -                                  | -                  |
| Befriending MH            | 9,458          | (9,458)                          | -                                  | -                  |
|                           | 29,787         | (15,364)                         | (9,818)                            | 4,605              |
| <b>TOTAL FUNDS</b>        | 29,948         | (16,420)                         | -                                  | 13,528             |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 14,656                     | (5,894)                    | 8,762                     |
| Meals at Home             | 14,720                     | (24,538)                   | (9,818)                   |
|                           | 29,376                     | (30,432)                   | (1,056)                   |
| <b>Restricted funds</b>   |                            |                            |                           |
| Caring and Sharing        | 2,000                      | (819)                      | 1,181                     |
| Sustainable Places        | 1,795                      | (1,795)                    | -                         |
| Moving On                 | 2,500                      | (6,525)                    | (4,025)                   |
| Care at Home              | -                          | (999)                      | (999)                     |
| Garden Project            | -                          | (1,095)                    | (1,095)                   |
| Black Isle Connections    | -                          | (968)                      | (968)                     |
| Befriending MH            | -                          | (9,458)                    | (9,458)                   |
|                           | 6,295                      | (21,659)                   | (15,364)                  |
| <b>TOTAL FUNDS</b>        | 35,671                     | (52,091)                   | (16,420)                  |

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

**5. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

|                           | At 1.2.23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.1.24<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 3,926          | (3,765)                          | 161                |
| <b>Restricted funds</b>   |                |                                  |                    |
| Meals at Home             | 19,709         | (9,891)                          | 9,818              |
| Moving On                 | -              | 4,025                            | 4,025              |
| Care at Home              | 3,170          | (1,600)                          | 1,570              |
| Garden Project            | 5,779          | (1,831)                          | 3,948              |
| Black Isle Connections    | 4,747          | (3,779)                          | 968                |
| Befriending MH            | -              | 9,458                            | 9,458              |
| Intergenerational         | 20             | (20)                             | -                  |
| THC Larder                | 1,873          | (1,873)                          | -                  |
|                           | <u>35,298</u>  | <u>(5,511)</u>                   | <u>29,787</u>      |
| <b>TOTAL FUNDS</b>        | <u>39,224</u>  | <u>(9,276)</u>                   | <u>29,948</u>      |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 3,253                      | (7,018)                    | (3,765)                   |
| <b>Restricted funds</b>   |                            |                            |                           |
| Meals at Home             | 16,945                     | (26,836)                   | (9,891)                   |
| Moving On                 | 7,500                      | (3,475)                    | 4,025                     |
| Care at Home              | -                          | (1,600)                    | (1,600)                   |
| Garden Project            | -                          | (1,831)                    | (1,831)                   |
| Black Isle Connections    | 90                         | (3,869)                    | (3,779)                   |
| Befriending MH            | 10,000                     | (542)                      | 9,458                     |
| Intergenerational         | -                          | (20)                       | (20)                      |
| THC Larder                | -                          | (1,873)                    | (1,873)                   |
|                           | <u>34,535</u>              | <u>(40,046)</u>            | <u>(5,511)</u>            |
| <b>TOTAL FUNDS</b>        | <u>37,788</u>              | <u>(47,064)</u>            | <u>(9,276)</u>            |

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

**5. MOVEMENT IN FUNDS - continued**

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

|                           | At 1.2.23<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.1.25<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                                    |                    |
| General fund              | 3,926          | 4,997                            | -                                  | 8,923              |
| Meals at Home             | -              | (9,818)                          | 9,818                              | -                  |
|                           | <hr/> 3,926    | <hr/> (4,821)                    | <hr/> 9,818                        | <hr/> 8,923        |
| <b>Restricted funds</b>   |                |                                  |                                    |                    |
| Meals at Home             | 19,709         | (9,891)                          | (9,818)                            | -                  |
| Caring and Sharing        | -              | 1,181                            | -                                  | 1,181              |
| Care at Home              | 3,170          | (2,599)                          | -                                  | 571                |
| Garden Project            | 5,779          | (2,926)                          | -                                  | 2,853              |
| Black Isle Connections    | 4,747          | (4,747)                          | -                                  | -                  |
| Intergenerational         | 20             | (20)                             | -                                  | -                  |
| THC Larder                | 1,873          | (1,873)                          | -                                  | -                  |
|                           | <hr/> 35,298   | <hr/> (20,875)                   | <hr/> (9,818)                      | <hr/> 4,605        |
| <b>TOTAL FUNDS</b>        | <hr/> 39,224   | <hr/> (25,696)                   | <hr/> -                            | <hr/> 13,528       |

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

**5. MOVEMENT IN FUNDS - continued**

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 17,909                     | (12,912)                   | 4,997                     |
| Meals at Home             | 14,720                     | (24,538)                   | (9,818)                   |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
|                           | 32,629                     | (37,450)                   | (4,821)                   |
| <b>Restricted funds</b>   |                            |                            |                           |
| Meals at Home             | 16,945                     | (26,836)                   | (9,891)                   |
| Caring and Sharing        | 2,000                      | (819)                      | 1,181                     |
| Sustainable Places        | 1,795                      | (1,795)                    | -                         |
| Moving On                 | 10,000                     | (10,000)                   | -                         |
| Care at Home              | -                          | (2,599)                    | (2,599)                   |
| Garden Project            | -                          | (2,926)                    | (2,926)                   |
| Black Isle Connections    | 90                         | (4,837)                    | (4,747)                   |
| Befriending MH            | 10,000                     | (10,000)                   | -                         |
| Intergenerational         | -                          | (20)                       | (20)                      |
| THC Larder                | -                          | (1,873)                    | (1,873)                   |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
|                           | 40,830                     | (61,705)                   | (20,875)                  |
| <b>TOTAL FUNDS</b>        | <hr/>                      | <hr/>                      | <hr/>                     |
|                           | 73,459                     | (99,155)                   | (25,696)                  |

**6. RELATED PARTY DISCLOSURES**

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

Black Isle Cares

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

|                                       | 31.1.25<br>£ | 31.1.24<br>£ |
|---------------------------------------|--------------|--------------|
| <b>INCOME AND ENDOWMENTS</b>          |              |              |
| <b>Donations and legacies</b>         |              |              |
| Donations                             | 12,455       | 5,160        |
| Grants                                | 6,295        | 17,500       |
|                                       | <hr/>        | <hr/>        |
|                                       | 18,750       | 22,660       |
| <b>Other trading activities</b>       |              |              |
| Meal sales                            | 14,720       | 15,128       |
| Fundraising event                     | 2,201        | -            |
|                                       | <hr/>        | <hr/>        |
|                                       | 16,921       | 15,128       |
| <b>Total incoming resources</b>       | <hr/>        | <hr/>        |
|                                       | 35,671       | 37,788       |
| <b>EXPENDITURE</b>                    |              |              |
| <b>Raising donations and legacies</b> |              |              |
| Wages                                 | -            | 6,984        |
| Insurance                             | 731          | 629          |
| Telephone                             | 798          | 1,075        |
| Sundries                              | 907          | 968          |
| Office rental                         | -            | 3,193        |
| Staff travel                          | 225          | 625          |
| Project supplies                      | 2,105        | 1,254        |
| Larder costs                          | 804          | 1,778        |
| Black Isle connections                | -            | 2,519        |
| Moving ON                             | 5,098        | 2,875        |
| Befriending costs                     | 277          | 4,773        |
| Equipment                             | -            | 469          |
| Website costs                         | 314          | 534          |
| Printer rental                        | 1,215        | 799          |
| Marketing                             | 287          | 294          |
| Inter-generational costs              | 176          | 105          |
|                                       | <hr/>        | <hr/>        |
|                                       | 12,937       | 28,874       |
| <b>Other trading activities</b>       |              |              |
| Purchases                             | 17,358       | 17,338       |
| Wages                                 | 20,814       | -            |
|                                       | <hr/>        | <hr/>        |
|                                       | 38,172       | 17,338       |

This page does not form part of the statutory financial statements

Black Isle Cares

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

|                            | 31.1.25<br>£ | 31.1.24<br>£ |
|----------------------------|--------------|--------------|
| <b>Support costs</b>       |              |              |
| <b>Governance costs</b>    |              |              |
| Accountancy and legal fees | 982          | 852          |
| Total resources expended   | 52,091       | 47,064       |
| <b>Net expenditure</b>     | (16,420)     | (9,276)      |

This page does not form part of the statutory financial statements