

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2025  
for  
NEURO HEBRIDES**

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

# NEURO HEBRIDES

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## **NEURO HEBRIDES**

### **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**

Our aim is to support neurological patients and carers by promoting positive health and wellbeing in the Outer Hebrides. Our purposes are:

- a. The advancement of health of those suffering from neurological conditions;
- b. The relief of those in need by reason of ill-health, disability or other disadvantage due to a neurological condition;
- c. The advancement of education specifically the understanding of neurological conditions;
- d. Organising recreational activities to improve life conditions of those suffering from or affected by neurological conditions.

## NEURO HEBRIDES

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

#### ACHIEVEMENTS AND PERFORMANCE

##### Charitable activities

Our main activities for this year have been:

1. Regular activities for members, including:

Weekly 'cuppa and catch up'. These take place each Monday at the Failte Centre.

We have had a number of speakers and activities at Cuppa and Catch up, including from health representatives, arts and crafts activities, speakers from the community including Aroha assisted animal therapy and Warner Tate photography. We received funding from the D'Oyly Carte charitable Trust to run arts and crafts sessions, which were incredibly popular with our members.

Neuro Hebrides is steadily attracting new members in Uist and Barra and there have been Cuppa and catch up meetings held in Grimsay and Taigh Chearsabhagh in North Uist. Activities in Uist have included candle making, a pottery workshop and an arts and crafts workshop.

Neuro Hebrides are working with an established group supporting people with neurological conditions in Barra.

We also took 'cuppa and catch up' on tour and were able to have meetings at other parts of Lewis and Harris including Comunn Eachdraidh Nis.

A Christmas event was held in the Caladh Inn with musician [REDACTED]

2. Involvement and representation with other agencies and on various groups including local Health Board, Managed Clinical Network and Patient Panel. These meetings took place regularly and Neuro Hebrides had representatives at these.

Neuro Hebrides now also has representation at the Neurological Alliance of Scotland, the Digital Citizen Panel, and Patient travel meetings with Stornoway Airport staff.

One of Neuro Hebrides Coordinating group is now a trustee for the Neurological Alliance of Scotland, which is helping to raise awareness of Neuro Hebrides as well as giving a voice to people living with neurological conditions from rural and remote areas.

3. The maintenance of our website and social media postings to ensure these are up to date and to expand our reach to those who are unable to attend the meetings due to their neurological conditions. The website is easy to access and allows us to keep members up to date with what's on through the events calendar and regular blogs.

##### Charity coordinator

[REDACTED] continues as Charity coordinator and has been in post since May 2022. Emily organises the events and activities, represents Neuro Hebrides at meetings, maintains the website and social media, and is the first point of contact for the charity.

Emily is also involved in fundraising and grant applications.

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

**ACHIEVEMENTS AND PERFORMANCE**

**Fundraising activities**

We continue to have collection cans at a number of outlets across the island and are very grateful to the local community for their support.

We received a grant for £5,000 from UCVO to fund massage therapy and Counselling for members following such positive feedback from massage therapy sessions in the previous years.

We received a further 3 years funding from RS Macdonald (£14,150 in 2024-25) for funding the co-ordinator post.

We received a total of £12,387 From the Coop community fund.

We also received £2,394 and £1,875 from The Stornoway Trust and D'Oyly Carte respectively to fund activities for members.

We received a grant of £18,500 from the Western Isles Health Board to fund a pool hoist at Ionad Spors Leodhais. These funds were spent after the year-end.

**FINANCIAL REVIEW**

**Reserves policy**

The charity is seeking to build reserves to be in a position of having three months in reserves at all times. This target will be kept under review as the activities of the organisation develop.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Charity is governed by its constitution, which received approval from OSCR on 8 May 2019.

The charity is a Scottish Charitable Incorporated Organisation (SCIO).

**Recruitment and appointment of new trustees**

Trustees are expected to serve for a minimum of three years. The board shall consider the suggestion that only a third of eligible trustees should retire at the AGM held three years after the initial trustees were appointed. Retiring trustees are eligible for reappointment. Each AGM and the board may appointment a member to be a charity trustee.

**Organisational structure**

The affairs of the charity are under the control of the charity trustees, with a co-ordinating group elected by the members of the organisation for the day to day running of the charity and forward planning.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

SC049276

**Principal address**

The Failte Centre  
Bayhead  
Stornoway  
Isle of Lewis  
HS1 2DU

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

**Trustees**



Chair (also known as A Finlayson)  
Vice chair  
Treasurer  
Secretary

**Independent Examiner**

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

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. 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 .....01/01/2025..... and signed on its behalf by:

- Trustee

**Independent Examiner's Report to the Trustees of  
Neuro Hebrides**

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

**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**

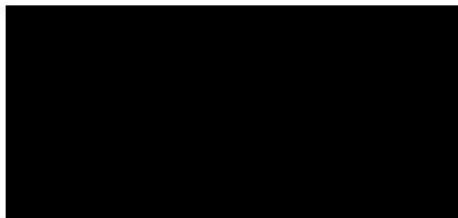
In connection with my examination, no matter has come to my attention :

(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.



[Redacted Name]

The Institute of Chartered Accountants of Scotland

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

Date: 24/11/25 .....

# NEURO HEBRIDES

## Receipts and Payments Account for the Year Ended 31 March 2025

	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>RECEIPTS</b>				
<b>Donations and legacies</b>				
Donations	15,432	499	15,931	13,982
Grants	-	41,919	41,919	35,752
Sundry receipts	-	-	-	7
	<u>15,432</u>	<u>42,418</u>	<u>57,850</u>	<u>49,741</u>
<b>Total incoming resources</b>	15,432	42,418	57,850	49,741
<b>PAYMENTS</b>				
<b>Charitable activities</b>				
Wages	-	14,080	14,080	10,880
Premises rent	-	825	825	2,600
Event expenses	-	7,439	7,439	4,460
Venue hire	-	1,692	1,692	1,408
Telephone & internet	120	-	120	120
Printing, postage & stationery	90	151	241	38
Promotional materials & merchandise	-	-	-	303
Sundry expenses	59	-	59	-
Computer expenses	84	-	84	135
Subscriptions	150	-	150	150
Licenses and Insurance	399	511	910	577
Training	138	-	138	165
Counselling expenses	-	1,750	1,750	-
Accountancy fees	797	-	797	1,116
Equipment purchased	-	-	-	9,037
	<u>1,837</u>	<u>26,448</u>	<u>28,285</u>	<u>30,989</u>
<b>Total resources expended</b>	<u>1,837</u>	<u>26,448</u>	<u>28,285</u>	<u>30,989</u>
<b>Net income</b>	<u>13,595</u>	<u>15,970</u>	<u>29,565</u>	<u>18,752</u>

The notes form part of these financial statements



# NEURO HEBRIDES

## Statement of Balances 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank and in hand at start of period		26,796	9,763	36,559	17,807
Net (deficit) / income		<u>13,595</u>	<u>15,970</u>	<u>29,565</u>	<u>18,752</u>
<b>Cash at bank and in hand at end of year</b>		<u>40,391</u>	<u>25,733</u>	<u>66,124</u>	<u>36,559</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1/11/25 and were signed on its behalf by:

  
Trustee

## NEURO HEBRIDES

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

#### 1. ACCOUNTING POLICIES

##### Receipts and Payments Accounts

The accounts are prepared on a cash receipts and payments basis.

##### 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.

#### 2. DONATIONS AND LEGACIES

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

	31.3.25	31.3.24
	£	£
The Robertson Trust	-	7,000
R S MacDonald Trust	14,150	7,000
NHS Western Isles	18,500	-
Agnes Hunter Trust	-	5,000
Climate Change Hebrides	-	3,000
C.N.E.S- CLLD	-	7,252
UCVO	5,000	5,000
CNES - Cost of Living Fund	-	1,500
Stornoway Trust	2,394	-
D' Oyly Carte	<u>1,875</u>	<u>-</u>
	<u>41,919</u>	<u>35,752</u>

#### 3. 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.

# NEURO HEBRIDES

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

### 5. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
Unrestricted General Fund	26,796	13,595	40,391
<b>Restricted funds</b>			
Restricted Staffing Fund	-	70	70
Restricted General Fund	9,763	(2,600)	7,163
Restricted Equipment Fund	-	18,500	18,500
	<u>9,763</u>	<u>15,970</u>	<u>25,733</u>
<b>TOTAL FUNDS</b>	<u>36,559</u>	<u>29,565</u>	<u>66,124</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted General Fund	15,432	(1,837)	13,595
<b>Restricted funds</b>			
Restricted Staffing Fund	14,150	(14,080)	70
Restricted General Fund	9,768	(12,368)	(2,600)
Restricted Equipment Fund	18,500	-	18,500
	<u>42,418</u>	<u>(26,448)</u>	<u>15,970</u>
<b>TOTAL FUNDS</b>	<u>57,850</u>	<u>(28,285)</u>	<u>29,565</u>