

Caraidean Uibhist SCIO

Scotland · Charity number SC051298

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2021-09-28
Register	View on the OSCR register

Contact

Address 41 Airport Road
Balivanich
Isle of Benbecula
HS7 5LA

Website www.caraideanuibhist.org

Activities

Activities: 'It carries out activities or services itself'

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

What the charity does: Charity is set up to help folk in an area where they are at an increased risk of experiencing isolation especially if they do not have access to transport

Beneficiaries: 'Older People', 'People with disabilities or health problems'

Objectives: 4 The objects of the organisation are: 4.1 The advancement of health by providing a range of befriending services designed to improve quality of life, reduce isolation and loneliness and keep older people independent and active in the community. 4.2 The organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the activities are primarily intended by providing service users and volunteers with support to access opportunities for social and leisure activities and developing peer support networks. 4.3 To liaise and work with other organisations to develop joint working to maximise benefit to support offered.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2026-03-31	£0	£0	-	4
2025-03-31	£122,005	£139,839	-	4
2024-03-31	£135,030	£125,958	-	6
2023-03-31	£106,507	£116,624	-	7
2022-03-31	£103,353	£108,216	-	5

Caraidean Uibhist SCIO

Scotland - Charity number SC051298

Accounts

REGISTERED COMPANY NUMBER: (Scotland)
REGISTERED CHARITY NUMBER: SC051298

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025
for
CARAIDEAN UIBHIST SCIO

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

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

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CARAIDEAN UIBHIST SCIO

Report of the Trustees for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, 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

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 continue 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.

ACHIEVEMENTS 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 a Scottish Charitable Incorporated Organisation and is controlled by its governing document which is its constitution.

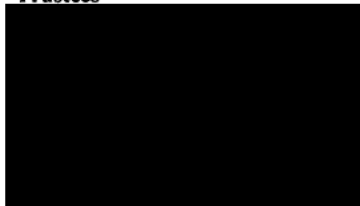
REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
(Scotland)


Registered Charity number
SC051298

Registered office
41 Airport Road
Balivanich
Isle of Benebecula
Western Isles
HS7 5LA

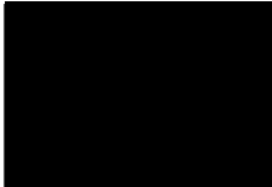
Trustees



CARAIDEAN UIBHIST SCIO
REFERENCE AND ADMINISTRATIVE DETAILS Independent Examiner


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

Approved by order of the board of trustees on 19 November 2025 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
Caraidean Uibhist SCIO**

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

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.

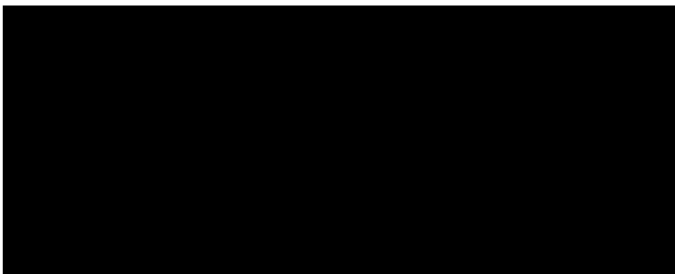
Independent examiner's statement

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.



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

19 November 2025

CARAIDEAN UIBHIST SCIO**Statement of Financial Activities
for the Year Ended 31 March 2025**

		31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	2,330	752
Charitable activities	4		
Provision of befriending service		119,571	134,164
Investment income	3	104	114
Total		<u>122,005</u>	<u>135,030</u>
EXPENDITURE ON			
Charitable activities	5		
Provision of befriending service		<u>139,839</u>	<u>125,958</u>
NET INCOME/(EXPENDITURE)		(17,834)	9,072
RECONCILIATION OF FUNDS			
Total funds brought forward		41,178	32,106
TOTAL FUNDS CARRIED FORWARD		<u><u>23,344</u></u>	<u><u>41,178</u></u>

The notes form part of these financial statements

CARAIDEAN UIBHIST SCIO

Balance Sheet
31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
CURRENT ASSETS			
Debtors	11	-	600
Cash at bank		24,539	41,773
		<u>24,539</u>	<u>42,373</u>
CREDITORS			
Amounts falling due within one year	12	(1,195)	(1,195)
NET CURRENT ASSETS			
		<u>23,344</u>	<u>41,178</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>23,344</u>	<u>41,178</u>
NET ASSETS			
		<u>23,344</u>	<u>41,178</u>
FUNDS			
Unrestricted funds	13	23,344	41,178
TOTAL FUNDS			
		<u>23,344</u>	<u>41,178</u>

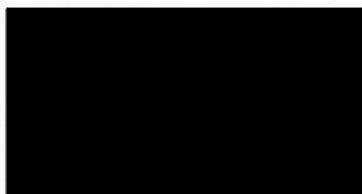
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 November 2025 and were signed on its behalf by:



The notes form part of these financial statements

**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 charitable company, 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 Companies Act 2006. 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 corporation 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

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

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	2,330	752
	<u> </u>	<u> </u>

CARAIDEAN UIBHIST SCIO

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

3. INVESTMENT INCOME						
				31.3.25	31.3.24	
				£	£	
Deposit account interest				104	114	
				<u> </u>	<u> </u>	
4. INCOME FROM CHARITABLE ACTIVITIES						
				31.3.25	31.3.24	
				£	£	
Grants	Activity			119,571	134,164	
	Provision of befriending service			<u> </u>	<u> </u>	
Grants received, included in the above, are as follows:						
				31.3.25	31.3.24	
				£	£	
NHS Western Isles				-	13,273	
Volunteer Support Fund				11,250	13,000	
CNES				15,199	18,936	
Alcohol & Drug Partnership				48,182	46,570	
Hebridean Housing Partnership				-	1,000	
Uist Council of Voluntary Organisations				4,940	-	
Scottish Families				-	635	
SNBM				-	750	
National Lottery Community Fund				40,000	40,000	
				<u> </u>	<u> </u>	
				119,571	134,164	
				<u> </u>	<u> </u>	
5. CHARITABLE ACTIVITIES COSTS						
				Direct	Support	
				Costs	costs (see	Totals
				£	note 6)	£
Provision of befriending service				131,661	8,178	139,839
				<u> </u>	<u> </u>	<u> </u>
6. SUPPORT COSTS						
				Human	Governance	Totals
	Management	Finance		resources	costs	£
	£	£		£	£	£
Provision of befriending service	650	60		3,248	4,220	8,178
	<u> </u>	<u> </u>		<u> </u>	<u> </u>	<u> </u>
7. NET INCOME/(EXPENDITURE)						
Net income/(expenditure) is stated after charging/(crediting):						
				31.3.25	31.3.24	
				£	£	
Other operating leases				6,008	5,040	
				<u> </u>	<u> </u>	

CARAIDEAN UIBHIST SCIO

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

8. 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

Trustees commenced to claim travel expenses from April 2014.

9. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	93,689	86,940
Social security costs	812	70
Other pension costs	1,876	1,933
	<u>96,377</u>	<u>88,943</u>

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

	31.3.25	31.3.24
Service delivery	<u>6</u>	<u>6</u>

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	752
Charitable activities	
Provision of befriending service	134,164
Investment income	114
Total	<u>135,030</u>
EXPENDITURE ON	
Charitable activities	
Provision of befriending service	<u>125,958</u>
NET INCOME	9,072
RECONCILIATION OF FUNDS	
Total funds brought forward	32,106
TOTAL FUNDS CARRIED FORWARD	<u><u>41,178</u></u>

CARAIDEAN UIBHIST SCIO

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

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.25	31.3.24
	£	£
Other debtors	-	600
	<u> </u>	<u> </u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.25	31.3.24
	£	£
Other creditors	1,195	1,195
	<u> </u>	<u> </u>

13. MOVEMENT IN FUNDS		Net movement in funds	At 31.3.25
	At 1.4.24	£	£
Unrestricted funds			
General fund	41,178	(17,834)	23,344
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>41,178</u>	<u>(17,834)</u>	<u>23,344</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	122,005	(139,839)	(17,834)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>122,005</u>	<u>(139,839)</u>	<u>(17,834)</u>

Comparatives for movement in funds

		Net movement in funds	At 31.3.24
	At 1.4.23	£	£
Unrestricted funds			
General fund	32,106	9,072	41,178
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>32,106</u>	<u>9,072</u>	<u>41,178</u>

CARAIDEAN UIBHIST SCIO

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

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	135,030	(125,958)	9,072
TOTAL FUNDS	<u>135,030</u>	<u>(125,958)</u>	<u>9,072</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	32,106	(8,762)	23,344
TOTAL FUNDS	<u>32,106</u>	<u>(8,762)</u>	<u>23,344</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 fund	257,035	(265,797)	(8,762)
TOTAL FUNDS	<u>257,035</u>	<u>(265,797)</u>	<u>(8,762)</u>

14. RELATED PARTY DISCLOSURES

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

CARAIDEAN UIBHIST 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	2,330	752
Investment income		
Deposit account interest	104	114
Charitable activities		
Grants	119,571	134,164
Total incoming resources	122,005	135,030
EXPENDITURE		
Charitable activities		
Wages	93,689	86,940
Social security	812	70
Pensions	1,876	1,933
Rent	6,008	5,040
Telephone	4,308	3,875
Postage, stationery and advertising	874	579
Sundries	5,443	4,461
Staff travel	13,428	12,208
Volunteer travel and expenses	1,378	2,512
Sun house costs	-	2,850
Training	3,845	368
Website costs	-	1,500
	131,661	122,336
Support costs		
Management		
Insurance	650	565
Finance		
Bank charges	60	60
Human resources		
Software licences	3,248	2,101
Governance costs		
Accountancy fees	1,970	600
Professional fees	2,250	296
	4,220	896
Total resources expended	139,839	125,958
Net (expenditure)/income	(17,834)	9,072

This page does not form part of the statutory financial statements