Scottish Charity No.SC034569
Company No SC355705

The Caladh Trust

(a company limited by guarantee)

Directors' Report and Financial Statements
Year ended 31 March 2011

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INNES SCULTHORP

The Caladh Trust

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The Caladh Trust

Church Information

Directors
Rev I Macaskill
Mrs S Macdonald - Acting Chair
J MacAulay
D Kirk
Mrs M J Stewart (appointed 24/01/2011)

Company Secretary
L C Secretaries Limited

Operational Address
An Caladh
East Camp
Balivanich
Isle of Benbecula
HS7 5LA

Registered Office
An Caladh
East Camp
Balivanich
Isle of Benbecula
HS7 5LA

Bankers
Bank of Scotland
Balivanich
Isle of Benbecula
HS7 5LA

Solicitors
Ledingham Chalmers LLP,
Solicitors
Johnstone House
52-54 Rose Street
Aberdeen
AB10 1HA

Independent Examiners
Jonathan N Innes FCCA
Innes Sculthorp Limited
Chartered Accountants & Business Advisors
Suite 19, Fleming House
5 Fleming Road
Kirkton Campus
Livingston
EH54 7BN

The Caladh Trust

Report of the Directors *for the year ended 31 March 2011*

The Directors are pleased to present their report together with the financial statements of The Caladh Trust ("the charity") for the year ended 31 March 2011.

Legal and Charitable Status
The Caladh Trust ("the charity") is a company limited by guarantee (No. ***SC355705***) and a registered Scottish charity (No. ***SC034569***), governed by its Memorandum and Articles of Association.

Principal Activity and Charitable Objectives

The objects of the charity are:

- to equip and enable the Christian Church and wider community to reach out, support and empower individuals and their families who have, or have had, difficulties associated with substance misuse or other addictions.
- The Trust also seeks to alleviate hardship arising from poverty, family crisis or exclusion.

Directors and Office Bearers
Management of the charity remains with the Directors. The day to day management of the operational work of the charity is undertaken by members of staff, namely Walter Smith and Annette Macdonald.

The Directors who served during the year were as follows:-

Directors
Rev I Macaskill
Mrs S Macdonald - Acting Chair
J MacAulay
D Kirk
Mrs M J Stewart (Appointed 24/01/2011)

Appointment of Charity Directors
Existing Directors provide suitable names for new Directors and following assessment of this list name(s) are invited to become Directors.

Induction and training of new Directors
The charity undertakes training for Directors to ensure awareness and understanding of:-

- The responsibility of being a trustee
- The organisational structure of the charity
- The financial position of the charity
- The future plans and objectives of the charity

Organisational structure
All financial, future planning and organisational decisions are taken by Directors at trustee's meetings. Relevant decisions are communicated to staff through team meetings or in writing if required. Staff reports to Directors, with the chairman as line manager.

Wider network
The charity has established links with other organisations and agencies to foster the aims and objectives of the organisation.

Achievements and Performance
An Caladh (the home of the Caladh Trust) is the hub for all the activities of the Trust. An Caladh is where any service user will find the first point of contact for support whether by phone, email or in person; it is where they will be provided with ongoing support, with home visits or other neutral ground

Achievements and Performance (Cont'd)
meetings also available with the Trust's Alcohol Support Worker; it is where support leaflets for other organisations can be found along with permanent posters warning of the dangers of alcohol abuse. Since September 2009 An Caladh has been made exclusively available to service users every Monday, this allows service users of the Trust and other support services (Substance Misuse Officer, Caraidean Uibhist (a Befriending project), the Bridge Project, community Psychiatric Nurse) to come together in a comfortable, non threatening and non judgemental environment which provides an opportunity to develop a relationship with a number of support services. In this financial year this service has enabled the charity to provide support for up to 34 service users. An Caladh has also been the regular meeting point for the Ladies' Group, operated in partnership with Caraidean Uibhist, which has seen 6 ladies regularly meeting for support.

Within An Caladh is the community café which is firstly an access point for service users and secondly a source of income, along with the conference hiring facility, to support the work of the Trust. The café, which is open to the public four days a week, provides a comfortable environment offering healthy meals at reasonable prices which encourages and enables service users to reintegrate and reengage with the community without fear of stigma. The facility also provides opportunities for employment within a supportive environment. It also provides volunteering opportunities for service users, 8 in this financial year, and other members of the community, occasionally these become employment opportunities. On Christmas Day a meal was served at An Caladh for 9 service users with meals being delivered to 4 others in their homes as they couldn't attend due to the adverse weather conditions. This was one of a number of multi-agency events facilitated at An Caladh.

The Home Furniture Support Project (HFSP) is also located at An Caladh and in the current year has provided furniture at minimal cost for up to 50 individuals. The HFSP project also provides volunteering opportunities for service users up to two days per week, this position is regularly used by 1 volunteer. The Trust has its own vehicle for collecting and delivering furniture.

A small gardening project located within the An Caladh grounds provides volunteering opportunities, is a source of encouragement towards healthy eating and lifestyle and the produce is used within the community café.

Internal and External Factors
The Trustees are preparing a Development Plan for 2011-2015.

Principal sources of funding
The Trust is dependent on grants, donations and fundraising to fund its operational costs. The principal funding sources for the charity during the year were Alcohol Drugs Partnership (ADP); NHS Ellean Siar and Lloyds TSB.

Results for the year
The financial statements for the year are set out in pages 6 to 12. The Statement of Financial Activities on page 6 for the year reflects net outgoing resources of £2,954 (2010: net incoming resources £75,714 as restated).

Future Developments
The Trust is aiming to create a development role to enable it to take forward plans to grow the alcohol support work as there are many as yet unreached individuals and families who are caught up in the cycle of alcohol dependency. This post will also promote the facilities available at An Caladh in order for the Trust to reach its potential income generation which will allow it to be less dependent on grants in the future.

Reserves
The General Fund which amounted to £5,096 (2010: £2,301) represents the unrestricted funds from past operating results. It also represents the free reserves of the charity. The Directors consider that the level of free reserves in unrestricted funds at 31 March 2011 is insufficient at present to meet the charity's operational requirements. The Directors are taking steps to raise additional revenue and is seeking to maintain ongoing grant funding continues to be received from the principal funders. The total reserves of the charity held at 31 March 2011 amounted to £72,760 (2010: £75,714).

Investment Policy and Objectives
The trust reserves are maintained in bank accounts as the current levels of reserves are required to meet the trust's short-term operational requirements.

Statement on Risk
The Directors have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Directors have sixteen different policies in place which cover all aspects of our work and the running and management of An Caladh. All staff and volunteers are made aware of these policies at their induction.

Statement of Directors' Responsibilities
Charity law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of the charity's affairs and of its incoming resources and application of resources, including its surplus or deficit for that year, and which have been properly prepared from and are in agreement with the accounting records of the charity and comply with relevant disclosure requirements.

In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the charity's financial position and enable the Directors to ensure that the financial statements comply with the Companies Act 2006. The Directors are also responsible for taking such steps as are reasonably open to them to safeguard the charity's assets and to prevent and detect fraud and other irregularities.

On behalf of the Directors

Mrs S Macdonald
Trustee

Dated: 29 November 2011

The Caladh Trust

Report of the Independent Examiners to the Directors *for the year ended 31 March 2011*

I report on the accounts of the company for the year ended 31 March 2011 which are set out on pages 6 to 12.

Respective responsibilities of Directors and examiner

The Charity's trustees (who are also the directors of the company for the purposes of company law) 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. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 2006 Accounts Regulations. 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 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 Examiners' 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 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.

Jonathan N Innes

Jonathan N Innes FCCA
Director

Innes Sculthorp Limited
Chartered Accountants

Suite19, Fleming House,
5 Fleming Road,
Kirkton Campus,
Livingston
EH54 7BN

Date: 15 December 2011

INNES SCULTHORP

The Caladh Trust

Statement of financial activities

For the year to 31 March 2011

	Notes	Unrestricted Funds: General Fund £	Unrestricted Funds: Designated Funds £	Restricted Funds £	*Year to* 31 March 2011 £	As restated *Period to* 31 March 2010 £
Incoming resources						
From generated funds:						
Voluntary income	**2**	6,112	-	1,080	7,192	121,543
Activities for generating funds	**3**	40,001	-	-	40,001	44,109
Investment income		7	-	-	7	12
From charitable activities:	**4**	1,948	-	32,330	34,278	25,406
Total incoming resources		48,068	-	33,410	81,478	191,070
Resources expended						
Charitable activities	**6**	38,442	-	39,161	77,603	100,897
Governance costs	**7**	1,080	-	-	1,080	1,058
Other resources expended: deprec'n	**13**	-	5,749	-	5,749	13,401
Total resources expended		39,522	5,749	39,161	84,432	115,356
Net incoming/outgoing resources before transfers		8,546	(5,749)	(5,751)	(2,954)	75,714
Transfers	**18,19**	(5,751)	-	5,751	-	-
Net movement in funds after transfers		**2,795**	**(5,749)**	-	**(2,954)**	**75,714**
Total funds brought forward		2,301	73,413	-	75,714	-
Total funds carried forward		**5,096**	**67,664**	-	**72,760**	**75,714**
		(Note 18)	*(Note 13)*	*(Note 19)*		

The notes form part of these financial statements.

Balance sheet

As at 31 March 2011

	Notes	£	*Year to* 31 March 2011 £	£	As restated *Period to* 31 March 2010 £
Fixed Assets					
Tangible assets	**13**		67,664		73,413
Current assets					
Debtors	**14**	4,930		3,945	
Cash at bank and in hand		2,133		2,066	
		7,063		6,011	
Creditors: falling due within one year	**15**	1,967		3,710	
Net Current Assets			5,096		2,301
Total Net Assets	**20**		72,760		75,714
Represented by:					
Unrestricted funds	**18**		72,760		75,714
Restricted funds	**19**		-		-
			72,760		75,714

For the period ending 31 March 2011 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities;

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of the accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board on 29 November 2011 and signed on their behalf by:

John MacAulay
Trustee

Mrs S Macdonald
Trustee

The notes form part of these financial statements.

1. Accounting Policies

Accounting Convention
The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008) and under the guidelines laid down in the Statement of Recommended Practice - Accounting and Reporting by Charities (revised 2005).

Basis of financial statements
The financial statements have been prepared on an accruals basis.

Incoming Resources
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended
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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:-

Land and buildings	20% straight line
Plant and Machinery etc	5 to 20% straight line

Statement of Financial Activities
For the purpose of the Statement of Financial Activities as shown on page 6, funds are defined as follows:

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Directors.

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 a particular restricted purpose.

Notes to the financial statements

For the year to 31 March 2011

2. Voluntary income

	Unrestricted Funds £	Restricted Funds £	Year to 31 March 2011 £	As restated Period to 31 March 2010 £
Donations	412	-	412	1,881
Trust donations	5,700	1,080	6,780	6,909
Funds gifted from unincorporated charity	-	-	-	112,753
	6,112	**1,080**	**7,192**	121,543

3. Activities for generating funds

Fundraising events	1,257	-	1,257	2,703
Cafe, conference and facilities hire	38,744	-	38,744	41,407
	40,001	**-**	**40,001**	44,109

4. Incoming resources from charitable activities

Grants	-	32,330	32,330	23,890
Supported Employment	-	-	-	60
Furniture project	1,948	-	1,948	1,456
	1,948	**32,330**	**34,278**	25,406

5. Analysis of Trust donations and Grants recieved

Lloyds TSB	5,700	-	5,700	5,700
Capability Scotland	-	1,080	1,080	1,209
Western Isles Health Board - ADSAT	-	32,330	32,330	22,330
Free Church of Scotland	-	-	-	1,560
	5,700	**33,410**	**39,110**	30,799

6. Charitable activities

Activity	Staff costs £	Other direct costs £	Support costs £	Year to 31 March 2011 £	As restated Period to 31 March 2010 £
Alcohol Support Workers	51,393	20,092	6,118	**77,603**	100,897
	51,393	20,092	6,118	**77,603**	100,897
		(Note 12)	*(Note 10)*		
Of which:					
Relating to unrestricted funds	30,393	2,734	5,315	38,442	50,126
Relating to restricted funds	21,000	17,358	803	39,161	50,771

7. Governance costs

	Year to 31 March 2011 £	As restated Period to 31 March 2010 £
Examiners' remuneration	1,080	1,058
	1,080	1,058

Notes to the financial statements

For the year to 31 March 2011

8. Liability of Members

The company is limited by guarantee, with the liability of each member limited to £1. At 31 March 2011 there were 3 (2010: 3) members.

9. Surplus

	Year to 31 March 2011	As restated *Period to* 31 March 2010
The surplus is stated after charging:	£	£
Depreciation - owned assets	5,749	13,401
Independent Examiners Remueration	1,080	1,058

10. Support costs

	Year to 31 March 2011	As restated *Period to* 31 March 2010
	£	£
Light & Heat	2,850	2,063
Telephone	1,053	1,052
Motor expenses	803	1,245
Advertising	15	40
Sundry expenses	1,397	3,382
	6,118	7,782

11. Staff costs and numbers

	Year to 31 March 2011	As restated *Period to* 31 March 2010
	£	£
Gross salaries	48,321	56,380
Employer's National Insurance	3,072	3,770
	51,393	60,150

The average number of employees during the year was 5 (2010: 5).

12. Other Direct Costs

	Year to 31 March 2011	As restated *Period to* 31 March 2010
	£	£
Repairs & Renewals	323	4,181
Insurance	1,244	1,864
Cafe & Conference supplies	17,350	18,334
Legal fees	-	595
Furniture project	967	5,842
Ladies Group	200	122
Garden project	8	2,027
Total other direct costs	**20,092**	32,965
	(Note 6)	*(Note 6)*

Notes to the financial statements

For the year to 31 March 2011

13. Tangible fixed assets

	Heritable property £	Fixtures & equipment £	Total £
Cost			
At 1st April 2010 & 31st March 20	7,969	129,542	135,594
Depreciation			
As at 1st April 2010	7,969	56,129	64,098
Charge for year	-	5,749	5,749
At 31st March 2011	7,969	61,878	69,847
Net Book Value			
At 31st March 2011	-	67,664	67,664
At 31st March 2010	-	73,413	73,413

14. Debtors: falling due within one year

	Year to 31 March 2011 £	As restated *Period to* 31 March 2010 £
Debtors	1,408	423
Other debtors	3,522	3,522
	4,930	3,945

15. Creditors: falling due within one year

	Year to 31 March 2011 £	As restated *Period to* 31 March 2010 £
Trade Creditors	-	1,675
Other taxation and social security	887	977
Accrued expenses	1,080	1,058
	1,967	3,710

16. Transactions with Directors

There was no directors' remuneration or other benefits for the period ended 31 March 2011 or 31 March 2010. No director received expenses for the period to 31 March 2011 or 31 March 2010.

17. Taxation

No liability to UK Corporation Tax arises in the light of the company's charitable status.

Notes to the financial statements

For the year to 31 March 2011

18. Unrestricted funds	As restated Balance at 01.04.10 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31.03.11 £
General Fund	2,301	48,068	(39,522)	(5,751)	5,096
Designated funds:					
Assets Fund	73,413	-	(5,749)	-	67,664
Total designated funds	73,413	-	(5,749)	-	67,664
Total unrestricted funds	75,714	48,068	(45,271)	(5,751)	72,760

Explanation of funds

The General Fund encompasses all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

The Designated Assets Fund represents the value of unrestricted funds tied up in fixed assets, which would not be readily convertible into cash. This fund has been created in the period.

19. Restricted funds	As restated Balance at 01.04.10 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31.03.11 £
Alcohol Support Worker Fund	-	33,410	(39,161)	5,751	-
Total restricted funds	-	33,410	(39,161)	5,751	-

Explanation of funds

Alcohol Support Worker Fund - represents a grants received to help finance an alcohol support work.

20. Analysis of Net Assets by funds	General Fund £	Designated Assets £	Restricted Funds £	*Year to* 31 March 2011 £	As restated *Period to* 31 March 2010 £
Fixed Assets	-	67,664	-	67,664	73,413
Current Assets					
Debtors and prepayments	4,930	-	-	4,930	3,945
Cash at bank and in hand	2,133	-	-	2,133	2,066
Current Liabilities					
Creditors and accruals	(1,967)	-	-	(1,967)	(3,710)
Net Assets	5,096	67,664	-	72,760	75,714

21. Gift from Unincorporated Charity

On 1st March 2009 the unincorporated charity known as the Caldah Trust with the same charity number gifted to this charity all its assets and liabilities.