

*Scottish Charity No.SC034569
Company No SC355705*

The Caladh Trust
(a company limited by guarantee)

Directors' Report and Financial Statements
Year ended 31 March 2012

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The Caladh Trust

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The Caladh Trust

Company Information

Directors

Rev I Macaskill (resigned 10/11/2011)
Mrs S Macdonald - Chair
J MacAulay
D Kirk
Mrs M J Stewart (resigned 16/08/2011)
Mrs C Johnston (appointed 14/03/2011)
G W Manchester (appointed 22/08/2011)

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
18 Shairps Business Park
Houstoun Road
Livingston
EH54 5FD

The Caladh Trust

Report of the Directors for the year ended 31 March 2012

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 2012.

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 (resigned 10/11/2011)
Mrs S Macdonald - Chair
J MacAulay
D Kirk
Mrs M J Stewart (resigned 16/08/2011)
Mrs C Johnston (appointed 14/03/2011)
G W Manchester (appointed 22/08/2011)

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.

The Caladh Trust

Report of the Directors for the year ended 31 March 2012

Achievements and Performance

The Caladh Trust offers support to those struggling from addiction, and their families and carers. The trust works closely with the local Alcohol Drugs Partnership and other statutory and non statutory support agencies.

An Caladh, the home of the trust, hosts a community café, a conference facility and the Home Furniture Support Project. All these facilities are used to provide volunteering and employment opportunities for service users under the supervision of permanent staff, alongside being a centre of services and activities for people struggling with addiction.

A total of 40 services users (26 male, 14 female) received support from the Caladh Trust in the reporting period. The age of service users varied from 16-24 age range to 75+ with most being in the 55-64 age range. Support was provided for individuals with alcohol and drug addiction along with a small number with mental health issues.

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 Eilean 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 £11,764 (2011: £2,954).

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 £5,499 (2011: £5,096) 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 2012 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 2012 amounted to £60,996 (2011: £72,760).

Funds in Deficit

At the year end the Alcohol Support Worker fund was in deficit by £6,418. The Directors have taken steps to raise funds to cover the future costs of the Alcohol Support Worker in the current financial year.

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.

The Caladh Trust

Report of the Directors for the year ended 31 March 2012

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

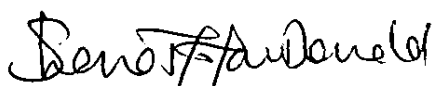
Charity law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of the charity's affairs and of its incoming resources and application of resources, including its surplus or deficit for that year, and which have been properly prepared 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: 19 November 2012

The Caladh Trust

Report of the Independent Examiners to the Directors for the year ended 31 March 2012

I report on the accounts of the company for the year ended 31 March 2012 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 Regulationshave 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 FCCA
Director

Innes Sculthorp Limited
Chartered Accountants

18 Shairps Business Park,
Houstoun Road,
Livingston
EH54 5FD

Date: 21 November 2012

The Caladh Trust

Statement of financial activities

For the year to 31 March 2012

		Unrestricted Funds			Total	Total
		General	Designated	Restricted	2012	2011
	Notes	Fund	Funds	Funds	2012	2011
		£	£	£	£	£
Incoming resources						
<i>From generated funds:</i>						
Voluntary income	2	475	-	1,000	1,475	7,192
Activities for generating funds	3	41,066	-	-	41,066	40,001
Investment income		1	-	-	1	7
<i>From charitable activities:</i>	4	3,692	-	32,330	36,022	34,278
Total incoming resources		45,234	-	33,330	78,564	81,478
Resources expended						
Charitable activities	6	43,751	-	39,748	83,499	77,603
Governance costs	7	1,080	-	-	1,080	1,080
Other resources expended: deprec'n	13	-	5,749	-	5,749	5,749
Total resources expended		44,831	5,749	39,748	90,328	84,432
Net incoming/outgoing resources before transfers		403	(5,749)	(6,418)	(11,764)	(2,954)
Transfers	18,19	-	-	-	-	-
Net movement in funds after transfers		403	(5,749)	(6,418)	(11,764)	(2,954)
Total funds brought forward		5,096	67,664	-	72,760	75,714
Total funds carried forward		<u>5,499</u>	<u>61,915</u>	<u>(6,418)</u>	<u>60,996</u>	<u>72,760</u>
		(Note 18)	(Note 13)	(Note 19)		

The notes form part of these financial statements.

Balance sheet

As at 31 March 2012

	Notes	£	2012 £	2011 £
Fixed Assets				
Tangible assets	13		61,915	67,664
Current assets				
Debtors	14	483	4,930	
Cash at bank and in hand		2,512	2,133	
		<u>2,995</u>	<u>7,063</u>	
Creditors: falling due within one year	15	3,914	1,967	
Net Current (Liabilities)/Assets			(919)	5,096
Total Net Assets	20		<u>60,996</u>	<u>72,760</u>
Represented by:				
Unrestricted funds	18		67,414	72,760
Restricted funds	19		(6,418)	-
			<u>60,996</u>	<u>72,760</u>

For the period ending 31 March 2012 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 19 November 2012 and signed on their behalf by:



Mr D Kirk
Trustee



Mrs S Macdonald
Trustee

The notes form part of these financial statements.

The Caladh Trust

Notes to the Financial Statements for the year ended 31 March 2012

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.

The Caladh Trust

Notes to the financial statements

For the year to 31 March 2012

2. Voluntary income		Unrestricted Funds	Restricted Funds	Total 2012	Total 2011
		£	£	£	£
Donations		475	-	475	412
Trust donations		-	1,000	1,000	6,780
		<u>475</u>	<u>1,000</u>	<u>1,475</u>	<u>7,192</u>
3. Activities for generating funds					
Fundraising events		75	-	75	1,257
Cafe, conference and facilities hire		40,991	-	40,991	38,744
		<u>41,066</u>	<u>-</u>	<u>41,066</u>	<u>40,001</u>
4. Incoming resources from charitable activities					
Grants		-	32,330	32,330	32,330
Furniture project		3,692	-	3,692	1,948
		<u>3,692</u>	<u>32,330</u>	<u>36,022</u>	<u>34,278</u>
5. Analysis of Trust donations and Grants recieved					
Lloyds TSB		-	-	-	5,700
Capability Scotland		-	1,000	1,000	1,080
Western Isles Health Board - ADSAT		-	32,330	32,330	32,330
		<u>-</u>	<u>33,330</u>	<u>33,330</u>	<u>39,110</u>
6. Charitable activities					
Activity	Staff costs	Other direct costs	Support costs	Total 2012	Total 2011
	£	£	£	£	£
Alcohol Support Workers	56,041	21,416	6,042	83,499	77,603
	<u>56,041</u>	<u>21,416</u>	<u>6,042</u>	<u>83,499</u>	<u>77,603</u>
		(Note 12)	(Note 10)		
Of which:					
Relating to unrestricted funds	34,020	3,924	5,807	43,751	38,442
Relating to restricted funds	22,021	17,492	235	39,748	39,161
7. Governance costs					
				Total 2012	Total 2011
				£	£
Examiners' remuneration				1,080	1,080
				<u>1,080</u>	<u>1,080</u>

The Caladh Trust

Notes to the financial statements

For the year to 31 March 2012

8. Liability of Members

The company is limited by guarantee, with the liability of each member limited to £1. At 31 March 2012 there were 5 (2011: 3) members.

9. Surplus

The surplus is stated after charging:

Depreciation - owned assets
Independent Examiners Remuneration

Total	Total
2012	2011
£	£

5,749	5,749
1,080	1,080

10. Support costs

Light & heat
Water rates
Telephone
Motor expenses
Advertising
Sundry expenses

Total	Total
2012	2011
£	£

2,423	2,850
1,322	-
1,096	1,053
235	803
-	15
446	1,397
6,042	6,118

11. Staff costs and numbers

Gross salaries
Employer's National Insurance

Total	Total
2012	2011
£	£

52,986	48,321
3,055	3,072
56,041	51,393

The average number of employees during the year was 5 (2011: 5).

12. Other Direct Costs

Repairs & Renewals
Insurance
Cafe & Conference supplies
Furniture project
Ladies Group
Garden project

Total other direct costs

Total	Total
2012	2011
£	£

413	323
2,439	1,244
17,492	17,350
1,072	967
-	200
-	8

21,416	20,092
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(Note 6) (Note 6)

The Caladh Trust

Notes to the financial statements

For the year to 31 March 2012

13. Tangible fixed assets

	Heritable property £	Fixtures & equipment £	Total £
Cost			
At 1st April 2011 & 31st March 2012	7,969	129,542	135,594
Depreciation			
As at 1st April 2011	7,969	61,878	69,847
Charge for year	-	5,749	5,749
At 31st March 2012	7,969	67,627	75,596
Net Book Value			
At 31st March 2012	-	61,915	61,915
At 31st March 2011	-	67,664	67,664

14. Debtors: falling due within one year

	Total 2012 £	Total 2011 £
Debtors	483	1,408
Other debtors		3,522
	483	4,930

15. Creditors: falling due within one year

	Total 2012 £	Total 2011 £
Trade Creditors	-	-
Other taxation and social security	2,834	887
Accrued expenses	1,080	1,080
	3,914	1,967

16. Transactions with Directors

There was no directors' remuneration or other benefits for the period ended 31 March 2012 or 31 March 2011. No director received expenses for the period to 31 March 2012 or 31 March 2011.

17. Taxation

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

The Caladh Trust

Notes to the financial statements

For the year to 31 March 2012

18. Unrestricted funds	Balance at 01.04.11 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31.03.12 £
General Fund	5,096	45,234	(44,831)		5,499
<i>Designated funds:</i>					
Assets Fund	67,664	-	(5,749)	-	61,915
Total designated funds	67,664	-	(5,749)	-	61,915
Total unrestricted funds	72,760	45,234	(50,580)	-	67,414

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 01.04.11 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31.03.12 £
Alcohol Support Worker Fund	-	33,330	(39,748)		(6,418)
Total restricted funds	-	33,330	(39,748)	-	(6,418)

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 £	Total 2012 £	Total 2011 £
Fixed Assets	-	61,915	-	61,915	67,664
Current Assets					
Debtors and prepayments	483	-	-	483	4,930
Cash at bank and in hand	8,930	-	(6,418)	2,512	2,133
Current Liabilities					
Creditors and accruals	(3,914)	-	-	(3,914)	(1,967)
Net Assets	5,499	61,915	(6,418)	60,996	72,760