

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2024  
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 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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.

##### Significant 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 local archaeologist [REDACTED], RSPB, and Peatland Action. We received funding from the Agnes Hunter Trust to run regular seated yoga, gentle exercise and arts and crafts sessions, which were incredibly popular with our members.

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, Harris Hotel in Tarbert, Bernera community centre and museum, and Uig community centre.

A Christmas event was held in the Caladh Inn with Hebridean Harmony choir.

In June 2023 we held the Neuro Hebrides open day at UHI Western Isles, and welcomed over 100 people throughout the day to celebrate what makes Neuro Hebrides such a special charity, and help raise awareness of our work in order to let us reach more people affected by neurological conditions in the Outer Hebrides.

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.

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.

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

[REDACTED] a highly valued member of the team, continues as Charity. [REDACTED] 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.

[REDACTED] is also involved in fundraising and grant applications.

## **NEURO HEBRIDES**

### **Report of the Trustees for the Year Ended 31 March 2024**

#### **ACHIEVEMENT 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.

The Stornoway half marathon in 2023 had a ceilidh and raffle following the event, and proceeds were donated to Neuro Hebrides.

There was a charity cycle ride called the Butt to Barra and Back, in which 3 people cycled over 300 miles to raise money for Neuro Hebrides. This raised over £2,000.

We received £5,000 from the Agnes Hunter Trust to run seated yoga, gentle exercise classes and arts and crafts classes.

We received a grant from UCVO to fund massage therapy for members following such positive feedback from massage therapy sessions in the previous year.

After the year-end we were successful in being awarded a further 3 years funding from RS Macdonald for funding the co-ordinator post.

We applied for the Coop Community fund, and were successful in the applications associated with 3 stores, in Lewis, Uist and Barra. The Community fund lasts for 1 year from October 2023, and 2 payments will be made to the charity. The amount will be dependent on how many people in the local community choose Neuro Hebrides when they shop at Coop.

Neuro Hebrides also obtained a grant from The Outer Hebrides Community Led Local Development fund to purchase two Beach Wheelchairs and equipment costing £8,752 in total. One beach wheelchair is for use in Lewis and one for use in Uist

#### **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 appoint 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 Faillte Centre  
Bayhead  
Stornoway  
Isle of Lewis  
HS1 2DU

## NEURO HEBRIDES

### Report of the Trustees for the Year Ended 31 March 2024

Trustees

Chair  
Vice chair  
Treasurer  
Secretary

**Independent Examiner**  
Mann Judd Gordon Ltd  
Chartered Accountants  
26 Lewis Street  
Stornoway  
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 2 November 2024 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 2024 set out on pages five 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)(d) 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 9 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.

Trustees of Scotland

Stornoway  
Isle of Lewis  
HS1 2JF

2 November 2024

# NEURO HEBRIDES

## Receipts and Payments Account for the Year Ended 31 March 2024

|                                     | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.3.24<br>Total<br>funds<br>£ | 31.3.23<br>Total<br>funds<br>£ |
|-------------------------------------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>RECEIPTS</b>                     |                            |                          |                                |                                |
| <b>Donations and legacies</b>       |                            |                          |                                |                                |
| Donations                           | 13,983                     | (1)                      | 13,982                         | 2,769                          |
| Grants                              | -                          | 35,752                   | 35,752                         | 16,160                         |
| Sundry receipts                     | <u>7</u>                   | <u>-</u>                 | <u>7</u>                       | <u>13</u>                      |
|                                     | <u>13,990</u>              | <u>35,751</u>            | <u>49,741</u>                  | <u>18,942</u>                  |
| <b>Total incoming resources</b>     | 13,990                     | 35,751                   | 49,741                         | 18,942                         |
| <b>PAYMENTS</b>                     |                            |                          |                                |                                |
| <b>Charitable activities</b>        |                            |                          |                                |                                |
| Wages                               | -                          | 10,880                   | 10,880                         | 9,608                          |
| Premises rent                       | -                          | 2,600                    | 2,600                          | 2,600                          |
| Event expenses                      | -                          | 4,460                    | 4,460                          | 474                            |
| Venue hire                          | -                          | 1,408                    | 1,408                          | 528                            |
| Telephone & internet                | 120                        | -                        | 120                            | 118                            |
| Printing, postage & stationery      | 38                         | -                        | 38                             | 117                            |
| Promotional materials & merchandise | 303                        | -                        | 303                            | 1,391                          |
| Sundry expenses                     | -                          | -                        | -                              | 59                             |
| Computer expenses                   | 135                        | -                        | 135                            | 707                            |
| Subscriptions                       | 150                        | -                        | 150                            | 144                            |
| Licenses and Insurance              | -                          | 577                      | 577                            | 425                            |
| Training                            | 8                          | 157                      | 165                            | 15                             |
| Occupational Therapy equipment      | -                          | -                        | -                              | 20,000                         |
| Accountancy fees                    | 414                        | 702                      | 1,116                          | 1,379                          |
| Equipment purchased                 | <u>285</u>                 | <u>8,752</u>             | <u>9,037</u>                   | <u>-</u>                       |
|                                     | <u>1,453</u>               | <u>29,536</u>            | <u>30,989</u>                  | <u>37,565</u>                  |
| <b>Total resources expended</b>     | <u>1,453</u>               | <u>29,536</u>            | <u>30,989</u>                  | <u>37,565</u>                  |
| <b>Net (expenditure)/income</b>     | <u>12,537</u>              | <u>6,215</u>             | <u>18,752</u>                  | <u>(18,623)</u>                |

The notes form part of these financial statements

**NEURO HEBRIDES****Statement of Balances  
31 March 2024**

|  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 31.3.24<br>Total<br>funds<br>£ | 31.3.23<br>Total<br>funds<br>£ |
|--|-------|---------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>CURRENT ASSETS</b>                          |       |                           |                          |                                |                                |
| Cash at bank and in hand at start of period    |       | 14,259                    | 3,548                    | 17,807                         | 36,430                         |
| Net (deficit) / income                         |       | <u>12,537</u>             | <u>6,215</u>             | <u>18,752</u>                  | <u>(18,623)</u>                |
| <b>Cash at bank and in hand at end of year</b> |       | <u>26,796</u>             | <u>9,763</u>             | <u>36,559</u>                  | <u>17,807</u>                  |

The financial statements were approved by the Board of Trustees and authorised for issue on 2 November 2024 and were signed on its behalf by:

 Trustee

The notes form part of these financial statements



## NEURO HEBRIDES

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 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 and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

##### **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. GRANTS RECEIVED

Grants received, are as follows:

|                            | 31.3.24       | 31.3.23       |
|----------------------------|---------------|---------------|
|                            | £             | £             |
| The Robertson Trust        | 7,000         | 7,000         |
| R S MacDonald Trust        | 7,000         | 7,000         |
| Wakeham Trust              | -             | 660           |
| Harris Voluntary Service   | -             | 1,500         |
| Agnes Hunter Trust         | 5,000         | -             |
| Climate Change Hebrides    | 3,000         | -             |
| C.N.E.S- CLLD              | 7,252         | -             |
| UCVO                       | 5,000         | -             |
| CNES - Cost of Living Fund | 1,500         | -             |
|                            | <u>35,752</u> | <u>16,160</u> |

# NEURO HEBRIDES

## Notes to the Financial Statements - continued for the Year Ended 31 March 2024

### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

### 4. MOVEMENT IN FUNDS

|                           | At 1.4.23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.3.24<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| Unrestricted General Fund | 14,259         | 12,537                           | 26,796             |
| <b>Restricted funds</b>   |                |                                  |                    |
| Restricted Staffing Fund  | 1,388          | (1,388)                          | -                  |
| Restricted General Fund   | <u>2,160</u>   | <u>7,603</u>                     | <u>9,763</u>       |
|                           | <u>3,548</u>   | <u>6,215</u>                     | <u>9,763</u>       |
| <b>TOTAL FUNDS</b>        | <u>17,807</u>  | <u>18,752</u>                    | <u>36,559</u>      |

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> |                            |                            |                           |
| Unrestricted General Fund | 13,990                     | (1,453)                    | 12,537                    |
| <b>Restricted funds</b>   |                            |                            |                           |
| Restricted Staffing Fund  | 13,999                     | (15,387)                   | (1,388)                   |
| Restricted General Fund   | 13,000                     | (5,397)                    | 7,603                     |
| Restricted Equipment Fund | <u>8,752</u>               | <u>(8,752)</u>             | <u>-</u>                  |
|                           | <u>35,751</u>              | <u>(29,536)</u>            | <u>6,215</u>              |
| <b>TOTAL FUNDS</b>        | <u>49,741</u>              | <u>(30,989)</u>            | <u>18,752</u>             |