

**REGISTERED COMPANY NUMBER: SC285959 (Scotland)**  
**REGISTERED CHARITY NUMBER: SC032387**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 30 June 2022**  
**for**  
**Sgoil an Iochdair agus A'Chòimhearsnachd**

**Campbell Stewart MacLennan & Co**  
**Chartered Accountants**  
**Unit 3, Broom Place**  
**Portree**  
**Highland**  
**IV51 9HL**

**Sgoil an Iochdair agus A'Chomharsnachd**

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for the Year Ended 30 June 2022**

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**Report of the Trustees  
for the Year Ended 30 June 2022**

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 30 June 2022. 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**

The object of the trust is to support recreation and sport in the catchment area of the lochdar school, in particular:

- to promote interest and participation in sport, and related recreations in the catchment area of lochdar School, especially in the interests of education, social welfare and health.
- to assist in the coordination of various sports clubs and recreational organisations operating in the catchment area of lochdar school, both generally and in relation to specific projects.
- to examine the available sports and recreation facilities in the lochdar area as against current and anticipated need and to make application to the local council, local enterprise company and any other appropriate body in this connection.
- to liaise with the council's sports development staff in furtherance of these objects.
- to raise funds for such charitable purposes as the association may deem appropriate.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

There was little activity during lock-down for Sgoil an lochdair agus A'Choirhearsnachd (SAIAAC). During the year, maintenance continued in terms of grass cutting, rolling the pitch and drainage. Donations covered most of the costs incurred.

#### Football Pitch

SAIAAC had previously agreed to delegate the football pitch project to a subgroup. This is still in the process of being set-up, with a view to appointing a trustee to the subgroup who will report any updates and funding applications back to the board.

#### Paths and Cycle Routes

The paths and cycle route ideas are being developed by the community council. Ideas have progressed well and have gone out to community consultation. The charity also has some ongoing contact with Storas Uibhist in regards to the drainage around the path at Torlum.

During the year, the charity successfully secured funding from LocalGiving and CalMac for bike racks at the new bus shelters installed around the local community. These were bought and installed in the year.

## **FINANCIAL REVIEW**

### **Reserves policy**

The trustees have examined the requirement for free reserves which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed but do not yet have a formal policy in place. At the balance sheet date the trust held unrestricted funds of £23,654 (2021 - £5,564) of which £23,299 were invested in fixed assets (2021 - £4,386).

## **FUTURE PLANS**

The plans for 2022 to 2023 are as follows:

- To hand the development of the football pitch on to a subgroup, which must include one of the trustees.
- To work with Comhairle nan Eilean Siar (Western Isles Council) lochdar school staff and pupil council to identify plans for renewing and upgrading resources and equipment at the school.
- To work with Comhairle nan Eilean Siar, Hebridean Housing Association to maintain and improve the playparks at Creagorry and Cuidhe na Gamhe.
- To work with the community council to develop plans for a community sculpture project.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

Sgoil an lochdair agus a'Choirhearsnachd was incorporated as a company limited by guarantee on 9 June 2005, on which date it acquired the entire assets and liabilities of Sgoil an lochdair agus a'Choirhearsnachd, an unincorporated body. The trust was established under a Memorandum of Association which established the objects and powers of the charitable company and it is governed by its Articles of Association. In the event of the trust being wound up, each member may be required to contribute up to £1. The company is recognised as a Scottish charity under reference SC032387.

**Report of the Trustees  
for the Year Ended 30 June 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

Membership is open to all individuals and organisations, with the exception of employees of the trust. Individuals aged 18 or over living in, or a member of an amateur sports or recreational organisation in, the catchment area of the lochdair School are eligible for membership as ordinary members. All other individuals and organisations may become associate members; such members are neither eligible to stand for election to the Board nor to vote at any general meeting.

Subject to the conditions set out in the Articles of Association, the board shall consist of up to three elected trustees, up to three appointed trustees and up to one co-opted trustee, appointed at the AGM. The board may fill any vacancy arising as a result of a retirement until the next AGM.

All trustees and ordinary members, who have paid their current subscription fee, are entitled to take part in any general meetings and each have one vote. The chairperson has an additional casting vote when necessary.

**Organisational structure**

The board of trustees currently manage the charity.

**Risk management**

The trustees 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.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

SC285959 (Scotland)

**Registered Charity number**

SC032387

**Registered office**

The Old Schoolhouse  
lochdar  
South Uist  
Western Isles  
HS8 5RQ

**Trustees**

R MacPhee  
S MacAulay (resigned 21.7.21)  
P Bird  
D R MacRury (resigned 21.7.21)  
M A MacAulay  
N Johnstone (appointed 21.7.21)  
J McVicar (appointed 25.10.21)

**Company Secretary**

S K Dawson

**Independent Examiner**

Faye MacLeod CA  
Campbell Stewart MacLennan & Co  
Chartered Accountants  
Unit 3, Broom Place  
Portree  
Highland  
IV51 9HL

**Bankers**

Bank of Scotland  
Balivanich  
Isle of Benbecula  
HS7 5LA

**Report of the Trustees  
for the Year Ended 30 June 2022**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

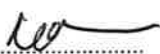
The trustees (who are also the directors of Sgoil an Iochdair agus A'Chòimhearsnachd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 ..... 20-3-2023 ..... and signed on its behalf by:

.....  .....

S K Dawson - Secretary

**Independent Examiner's Report to the Trustees of  
Sgoil an lochdair agus A'Choinhearsnachd (Registered number: SC285959)**

I report on the accounts for the year ended 30 June 2022 set out on pages five to thirteen.

**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.



Faye MacLeod CA  
Campbell Stewart MacLennan & Co  
Chartered Accountants  
Unit 3, Broom Place  
Portree  
Highland  
IV51 9HL

Date: 30/03/2023

Sgoil an Iochdair agus A'Choirhearsnachd

**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the Year Ended 30 June 2022**

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	30/6/22 Total funds £	30/6/21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies		2,031	-	-	2,031	1,670
<b>Charitable activities</b>						
Projects		-	1,496	-	1,496	-
<b>Total</b>		<u>2,031</u>	<u>1,496</u>	<u>-</u>	<u>3,527</u>	<u>1,670</u>
<b>EXPENDITURE ON</b>						
<b>Charitable activities</b>						
Projects		90	1,752	-	1,842	1,890
Governance & administrative costs		1,315	-	-	1,315	1,269
Depreciation		946	3,995	-	4,941	4,704
<b>Total</b>		<u>2,351</u>	<u>5,747</u>	<u>-</u>	<u>8,098</u>	<u>7,863</u>
<b>NET INCOME/(EXPENDITURE)</b>						
Transfers between funds	9	(320)	(4,251)	-	(4,571)	(6,193)
		<u>18,410</u>	<u>(10,191)</u>	<u>(8,219)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>18,090</u>	<u>(14,442)</u>	<u>(8,219)</u>	<u>(4,571)</u>	<u>(6,193)</u>
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		5,564	162,545	8,219	176,328	182,521
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>23,654</u></u>	<u><u>148,103</u></u>	<u><u>-</u></u>	<u><u>171,757</u></u>	<u><u>176,328</u></u>

The notes form part of these financial statements

**Sgoil an Iochdair agus A'Choirhearsnachd (Registered number: SC285959)**

**Balance Sheet  
30 June 2022**

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	30/6/22 Total funds £	30/6/21 Total funds £
<b>FIXED ASSETS</b>						
Tangible assets	6	23,299	126,934	-	150,233	152,228
<b>CURRENT ASSETS</b>						
Prepayments and accrued income		77	-	-	77	40
Cash at bank		1,191	21,169	-	22,360	25,072
		<u>1,268</u>	<u>21,169</u>	<u>-</u>	<u>22,437</u>	<u>25,112</u>
<b>CREDITORS</b>						
Amounts falling due within one year	7	(913)	-	-	(913)	(1,012)
<b>NET CURRENT ASSETS</b>		<u>355</u>	<u>21,169</u>	<u>-</u>	<u>21,524</u>	<u>24,100</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>23,654</u>	<u>148,103</u>	<u>-</u>	<u>171,757</u>	<u>176,328</u>
<b>NET ASSETS</b>		<u>23,654</u>	<u>148,103</u>	<u>-</u>	<u>171,757</u>	<u>176,328</u>
<b>FUNDS</b>	9					
Unrestricted funds					23,654	5,564
Restricted funds					148,103	162,545
Endowment funds					-	8,219
<b>TOTAL FUNDS</b>					<u>171,757</u>	<u>176,328</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2022 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.

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

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

*20-08-23*

*Mary A. MacAulay*  
M A MacAulay - Trustee

The notes form part of these financial statements



## Sgoil an Iochdair agus A'Choirnearsnachd

### Notes to the Financial Statements for the Year Ended 30 June 2022

#### 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. Donations in kind are valued at cost, or the trustees estimation thereof, in the period in which the goods or services are received.

##### 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.

##### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Heritable property	- not provided, on land and related costs
Leasehold improvements	- 4% on cost and 2% on cost
Plant & machinery	- 15% on reducing balance

##### 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.

##### Operating lease commitments

Rental payments due under operating lease contracts are charged to the SOFA as incurred. Lease commitments at the balance sheet date are disclosed in the notes to the accounts.

#### 2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30/6/22	30/6/21
	£	£
Depreciation - owned assets	4,941	4,702
Fees for independent examination	450	450
Fees for accountancy	450	450
	<u>          </u>	<u>          </u>

Sgoil an lochdair agus A'Choirhearsnachd

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2022

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

The trustees, who are the key management personnel of the charity, did not receive any compensation in either the year ended 30 June 2022 nor for the year ended 30 June 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2022 nor for the year ended 30 June 2021.

4. STAFF COSTS

The average number of employees during the year was Nil (2021 - Nil)

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Endowment fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	1,670	-	-	1,670
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Projects	345	1,545	-	1,890
Governance & administrative costs	1,269	-	-	1,269
Depreciation	154	4,550	-	4,704
<b>Total</b>	<b>1,768</b>	<b>6,095</b>	<b>-</b>	<b>7,863</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(98)</b>	<b>(6,095)</b>	<b>-</b>	<b>(6,193)</b>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	5,661	168,641	8,219	182,521
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>5,563</b>	<b>162,546</b>	<b>8,219</b>	<b>176,328</b>

6. TANGIBLE FIXED ASSETS

	Heritable property £	Leasehold improvements £	Plant & machinery £	Totals £
<b>COST</b>				
At 1 July 2021	8,968	186,734	62,666	258,368
Additions	-	-	2,946	2,946
At 30 June 2022	8,968	186,734	65,612	261,314
<b>DEPRECIATION</b>				
At 1 July 2021	-	50,696	55,444	106,140
Charge for year	-	3,414	1,527	4,941
At 30 June 2022	-	54,110	56,971	111,081
<b>NET BOOK VALUE</b>				
At 30 June 2022	8,968	132,624	8,641	150,233
At 30 June 2021	8,968	136,038	7,222	152,228

Land, leasehold improvements and playground equipment purchased with restricted funds are partially subject to donor imposed conditions that such assets may not be disposed of within their specified periods.

**Sgoil an lochdair agus A'Choirhearsnachd**

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2022**

**6. TANGIBLE FIXED ASSETS - continued**

Included within leasehold improvements, is £16,156 of planning and design fees for the new football pitch at lochdair Hall. This capitalised expenditure has not been depreciated.

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30/6/22	30/6/21
	£	£
Other creditors	-	63
Accrued expenses	913	949
	913	1,012
	913	1,012

**8. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	30/6/22	30/6/21
	£	£
Within one year	6	6
Between one and five years	24	24
In more than five years	110	116
	140	146
	140	146

In previous years, the operating lease payments for the lease of land from CNES and lochdair Community Association have been provided as an in-kind donation.

**9. MOVEMENT IN FUNDS**

	At 1.7.21	Net movement in funds	Transfers between funds	At 30.6.22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	5,564	532	(1,781)	4,315
Designated - equipment	-	(852)	5,672	4,820
Designated - land	-	-	8,219	8,219
Designated - playgrounds & pitches	-	-	6,300	6,300
	5,564	(320)	18,410	23,654
<b>Restricted funds</b>				
lochdair School playground and playing fields	131,511	(4,020)	-	127,491
Cycle racks	215	500	(715)	-
Tree planting maintenance	36	-	(36)	-
Fencing	658	-	(658)	-
Awards for All	6,300	-	(6,300)	-
Football pitch at lochdair Hall	18,127	-	-	18,127
Amenity seating	747	-	(747)	-
General maintenance	4,211	(1,727)	1	2,485
Benches - CNES Challenge Fund	740	-	(740)	-
CalMac - Bus Stop Bike Racks	-	996	(996)	-
	162,545	(4,251)	(10,191)	148,103
<b>Endowment funds</b>				
Land	8,219	-	(8,219)	-
	176,328	(4,571)	-	171,757
<b>TOTAL FUNDS</b>	176,328	(4,571)	-	171,757

Sgoil an lochdair agus A'Choirnearsnachd

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2022

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	2,031	(1,499)	532
Designated - equipment	-	(852)	(852)
	<u>2,031</u>	<u>(2,351)</u>	<u>(320)</u>
<b>Restricted funds</b>			
lochdair School playground and playing fields	-	(4,020)	(4,020)
Cycle racks	500	-	500
General maintenance	-	(1,727)	(1,727)
CalMac - Bus Stop Bike Racks	996	-	996
	<u>1,496</u>	<u>(5,747)</u>	<u>(4,251)</u>
<b>TOTAL FUNDS</b>	<u>3,527</u>	<u>(8,098)</u>	<u>(4,571)</u>

Comparatives for movement in funds

	At 1.7.20 £	Net movement in funds £	At 30.6.21 £
<b>Unrestricted funds</b>			
General fund	5,661	(97)	5,564
<b>Restricted funds</b>			
lochdair School playground and playing fields	135,776	(4,265)	131,511
Cycle racks	252	(37)	215
Tree planting maintenance	42	(6)	36
Fencing	774	(116)	658
Awards for All	6,300	-	6,300
Football pitch at lochdair Hall	19,537	(1,410)	18,127
Amenity seating	879	(132)	747
General maintenance	4,211	-	4,211
Benches - CNES Challenge Fund	870	(130)	740
	<u>168,641</u>	<u>(6,096)</u>	<u>162,545</u>
<b>Endowment funds</b>			
Land	8,219	-	8,219
	<u>182,521</u>	<u>(6,193)</u>	<u>176,328</u>

Sgoil an lochdair agus A'Choirhearsnachd

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2022

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,670	(1,767)	(97)
<b>Restricted funds</b>			
lochdair School playground and playing fields	-	(4,265)	(4,265)
Cycle racks	-	(37)	(37)
Tree planting maintenance	-	(6)	(6)
Fencing	-	(116)	(116)
Football pitch at lochdair Hall	-	(1,410)	(1,410)
Amenity seating	-	(132)	(132)
Benches - CNES Challenge Fund	-	(130)	(130)
	-	(6,096)	(6,096)
<b>TOTAL FUNDS</b>	<u>1,670</u>	<u>(7,863)</u>	<u>(6,193)</u>

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

	At 1.7.20 £	Net movement in funds £	Transfers between funds £	At 30.6.22 £
<b>Unrestricted funds</b>				
General fund	5,661	435	(1,781)	4,315
Designated - equipment	-	(852)	5,672	4,820
Designated - land	-	-	8,219	8,219
Designated - playgrounds & pitches	-	-	6,300	6,300
	<u>5,661</u>	<u>(417)</u>	<u>18,410</u>	<u>23,654</u>
<b>Restricted funds</b>				
lochdair School playground and playing fields	135,776	(8,285)	-	127,491
Cycle racks	252	463	(715)	-
Tree planting maintenance	42	(6)	(36)	-
Fencing	774	(116)	(658)	-
Awards for All	6,300	-	(6,300)	-
Football pitch at lochdair Hall	19,537	(1,410)	-	18,127
Amenity seating	879	(132)	(747)	-
General maintenance	4,211	(1,727)	1	2,485
Benches - CNES Challenge Fund	870	(130)	(740)	-
CalMac - Bus Stop Bike Racks	-	996	(996)	-
	<u>168,641</u>	<u>(10,347)</u>	<u>(10,191)</u>	<u>148,103</u>
<b>Endowment funds</b>				
Land	8,219	-	(8,219)	-
<b>TOTAL FUNDS</b>	<u>182,521</u>	<u>(10,764)</u>	<u>-</u>	<u>171,757</u>

**Sgoil an lochdair agus A'Choirhearsnachd**

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2022**

**9. MOVEMENT IN FUNDS - continued**

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 £
<b>Unrestricted funds</b>			
General fund	3,701	(3,266)	435
Designated - equipment	-	(852)	(852)
	<u>3,701</u>	<u>(4,118)</u>	<u>(417)</u>
<b>Restricted funds</b>			
lochdair School playground and playing fields	-	(8,285)	(8,285)
Cycle racks	500	(37)	463
Tree planting maintenance	-	(6)	(6)
Fencing	-	(116)	(116)
Football pitch at lochdair Hall	-	(1,410)	(1,410)
Amenity seating	-	(132)	(132)
General maintenance	-	(1,727)	(1,727)
Benches - CNES Challenge Fund	-	(130)	(130)
CalMac - Bus Stop Bike Racks	996	-	996
	<u>1,496</u>	<u>(11,843)</u>	<u>(10,347)</u>
<b>TOTAL FUNDS</b>	<u>5,197</u>	<u>(15,961)</u>	<u>(10,764)</u>

Funds received for capital expenditure, which have been fully expended in accordance with the restrictions imposed, have been transferred to unrestricted funds. These are accounted for as the following designated funds in order to track the net book value of the related asset:

Designated - equipment  
Designated - land  
Designated - playgrounds & pitches

Resources expended against the 'lochdar School playground' fund include depreciation of assets purchased with these restricted funds.

'lochdar School playground' funds of £117,078 were held as fixed assets at the balance sheet date. The remaining amounts are carried forward to be expended on further costs and amounts retained for the defects period.

The 'Cycle Racks' fund received new funds in the year from JustGiving. These were fully expended on new cycle racks at bus stops around the local area. These funds were transferred to designated funds during the year.

'Fencing', 'Amenity Seating', 'Awards for All' funds and Benches - CNES Challenge Fund have been fully expended and were transferred to designated funds during the year.

'Tree planting maintenance' funds were has been fully expended and transferred to designated funds during the year.

The 'Football pitch at lochdar Hall' fund has been carried forward and will be expended after the year end on the costs of constructing a new pitch at lochdar Hall.

The 'General maintenance' fund has been carried forward and will be expended after the year end on the costs of fencing, benches, painting work, and general maintenance in and around lochdar.

The 'Benches - CNES Challenge' fund has been fully expended and were transferred to designated funds during the year.

The 'CalMac - Bus Stop Bike Racks' funds were awarded in the year to partly fund the purchase of bike racks at the bus stops in the local area. These fund were fully expended and transferred to designated funds during the year.

**Sgoil an Iochdair agus A'Chomharsnachd**

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2022**

**9. MOVEMENT IN FUNDS - continued**

**Transfers between funds**

During the year, a review was undertaken to identify fixed assets which had been purchased in accordance with the restrictions imposed. These fixed assets have been transferred to unrestricted funds and are accounted for as designated funds in order to track the net book value of related assets.

The charity will continue to comply with any asset monitoring periods as stated in grant documentation.

For this reason, the following transfers were made during the year:

<u>From</u>	<u>To</u>	<u>Amount</u>
General unrestricted fund	Designated - equipment	£1,780
Cycle racks	Designated - equipment	£715
Tree planting maintenance	Designated - equipment	£36
Fencing	Designated - equipment	£658
Amenity Seating	Designated - equipment	£747
Benches - CNES Challenge Fund	Designated - equipment	£740
CalMac - Bus Stop Bike Racks	Designated - equipment	£996
Awards for All	Designated - playgrounds & pitches	£6,300
Land	Designated - land	£8,219

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2022.

**11. CONTROLLING PARTY**

The company is limited by guarantee and is controlled by its board of trustees.

Sgoil an Iochdair agus A'Chòimhearsnachd

Detailed Statement of Financial Activities  
for the Year Ended 30 June 2022

	30/6/22 £	30/6/21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	2,005	1,500
Membership subscriptions	20	-
Donated services and facilities	6	170
	<u>2,031</u>	<u>1,670</u>
<b>Charitable activities</b>		
Grants	1,496	-
	<u>1,496</u>	<u>-</u>
<b>Total incoming resources</b>	<u>3,527</u>	<u>1,670</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rent	6	6
Website costs	-	164
Maintenance	1,777	1,721
Improvements to property	3,414	3,429
Fixtures and fittings	1,527	1,275
	<u>6,724</u>	<u>6,595</u>
<b>Support costs</b>		
<b>Management</b>		
Insurance	402	368
Subscriptions	59	-
	<u>461</u>	<u>368</u>
<b>Governance costs</b>		
Accountancy fees	900	900
Companies House fee	13	-
	<u>913</u>	<u>900</u>
Total resources expended	<u>8,098</u>	<u>7,863</u>
<b>Net expenditure</b>	<u>(4,571)</u>	<u>(6,193)</u>

This page does not form part of the statutory financial statements