

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

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 June 2019  
for  
Sgoil an Iochdair agus A'Chòimhearsnachd**

Campbell Stewart MacLennan & Co  
Chartered Accountants  
8 Wentworth Street  
Portree  
Highland  
IV51 9EJ

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for the Year Ended 30 June 2019**

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**Report of the Trustees  
for the Year Ended 30 June 2019**

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 2019. 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 2015).

**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.

**Report of the Trustees  
for the Year Ended 30 June 2019**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

In May 2019 we met for our AGM, reviewing activity for 2017 to 2018 and setting our aims for the year ahead.

**Our main object remains to support recreation and sport in the catchment area of lochdar School. We do this as follows:**

1. To promote interest and participation in sport, and related recreation in the catchment area of lochdar School, especially in the interests of education, social welfare and health.
2. 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.
3. To examine the available sports and recreation facilities in the lochdar area as against current and anticipated need and to make applications to the local council, local enterprise company and any other appropriate body in this connection.
4. To liaise with the councils sports development staff in furtherance of these objects.
5. To raise funds for such charitable purposes as the association may deem appropriate.

**For 2018 to 2019 we set ourselves the following objectives:**

1. To continue work on sub-projects relating to the pitch, including mowing, rolling and pitch drainage
2. Liaison with the school and council concerning the maintenance of the school grounds and playparks.
3. General maintenance of benches and tree planted areas, with a view to planting additional trees.
4. To support and participate in projects relating to footpaths in the area, especially the drainage and surface of the path between Griminish and Torlum.
5. Liaison with third parties and involving other groups especially potential user groups
6. Identify new trustees, to represent more groups in the area.

**To continue work on sub-projects relating to the pitch, starting with fencing and mowing the pitch:**

- John Linich has provided a grass cutting and pitch rolling service over the last year. The drain that was installed initially is working well, but there is a need for a new perimeter drain.
- Due to scheduling difficulties, we have not been able to attend any meetings of the local football association.
- We have costed out additional drainage and the upgrade of the septic tank, which is a prerequisite for the changing rooms. We are liaising with the Hall Committee re any applications for funding.
- The planning permission has been renewed

**Liaison with the school concerning the maintenance of the school grounds and playparks:**

- We have retained the services of two local contractors for maintenance around the school.
- We have identified suppliers and products that could be used to upgrade existing facilities.
- Although play park funding has been set aside by the council, we had not been able to apply because of a lack of clarity re process.
- We met with members of the parent council and community council to look at the possibilities of improving the facilities around the school. We re-routed the access path to avoid the wettest areas
- We were unable to work with the council and estate concerning the drainage around the school.

**General maintenance of facilities, benches and tree planted areas:**

- We continue to keep the path at lochdar road end clear from grass.
- We have been working with the woodland trust concerning additional tree planting and management of existing trees. We have cleared the trees encroaching on paths. We planted an additional thirty trees.
- The damaged bench has been repaired.

**To support and participate in projects relating to footpaths in the area:**

- We have liaised with the community council concerning their plans to create new safe footpaths and access to the school, in partnership with paths for all and the council.

**Liaison with third parties:**

- We continue to be members of UCVO
- We remain members of Uist and Barra Sports Council
- We continue to be signed up to SportEd
- We maintain close ties with the community council
- We have kept in contact with Storax Uibhist concerning their community fund, which is still in abeyance.
- We have liaised with the council and related groups concerning the maintenance of facilities. This included a presentation from Mr Bernard Chisholm, director of education

**Report of the Trustees  
for the Year Ended 30 June 2019**

- We have kept in contact with the local football association.
- We continue to maintain a website and a Facebook page.

**New Trustees:**

- We have approached the parent council, local football club, show committee and hall committee to see if we could identify new trustees. Unfortunately, no willing volunteers have put themselves forward.

**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 negative funds of £1,490 (2018 - £6,054) of which £4,704 were invested in fixed assets (2018 - £4,879).

The deficit was reversed after the year end with unrestricted income being received by the charity.

**FUTURE PLANS**

The trust's main aim remains to improve opportunities for outdoor activities for children and adults living in the catchment area of lochdair School. Some of the forthcoming projects include:

- Upgrading the pitch at lochdair Hall, including changing rooms and parking
- Maintenance and development of local play facilities
- Further development of the playing fields at lochdair School
- Maintenance and development of local walks including interpretative signage
- Sculpture/outdoor public art installation

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Sgoil an lochdair agus a'Chòimhearsnachd 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'Chòimhearsnachd, 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.

**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 trust.

**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



**Report of the Trustees  
for the Year Ended 30 June 2019**

**Registered office**

The Old Schoolhouse  
lochdar  
South Uist  
Western Isles  
HS8 5RQ

**Trustees**

M Bremner (deceased 23.9.19)  
R MacPhee  
S MacAulay  
P Bird  
D R MacRury  
M A MacAulay

**Company Secretary**

S K Dawson

**Independent Examiner**

Faye MacLeod CA  
Campbell Stewart MacLennan & Co  
Chartered Accountants  
8 Wentworth Street  
Portree  
Highland  
IV51 9EJ

**Bankers**

Bank of Scotland  
Balivanich  
Isle of Benbecula  
HS8 5RQ

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Sgoil an lochdair agus A'Choirhearsnachd 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 11 May 2020 and signed on its behalf by:

S K Dawson - Secretary

**Independent Examiner's Report to the Trustees of  
(Incorporating an Income and Expenditure Account)  
Sgoil an Iochdair agus A'Choirneachd (Registered number: SC285959)**

I report on the accounts for the year ended 30 June 2019 set out on pages six to fourteen.

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. 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  
8 Wentworth Street  
Portree  
Highland  
IV51 9EJ

27 May 2020

**Sgoil an lochdair agus A'Choirnearsnachd**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 30 June 2019**

	Notes	Unrestricted fund £	Restricted funds £	Endowment fund £	30/6/19 Total funds £	30/6/18 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies		170	-	-	170	230
<b>Charitable activities</b>						
Projects		-	-	-	-	1,417
<b>Total</b>		<u>170</u>	<u>-</u>	<u>-</u>	<u>170</u>	<u>1,647</u>
<b>EXPENDITURE ON</b>						
<b>Charitable activities</b>						
Projects		1,389	6,842	-	8,231	8,634
Governance & administrative costs		1,621	-	-	1,621	1,829
<b>Total</b>		<u>3,010</u>	<u>6,842</u>	<u>-</u>	<u>9,852</u>	<u>10,463</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(2,840)</u>	<u>(6,842)</u>	<u>-</u>	<u>(9,682)</u>	<u>(8,816)</u>
<b>RECONCILIATION OF FUNDS</b>						
<b>Total funds brought forward</b>		<u>6,054</u>	<u>179,974</u>	<u>8,219</u>	<u>194,247</u>	<u>203,063</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>3,214</u></u>	<u><u>173,132</u></u>	<u><u>8,219</u></u>	<u><u>184,565</u></u>	<u><u>194,247</u></u>

The notes form part of these financial statements



**Balance Sheet**  
**30 June 2019**

	Notes	Unrestricted fund £	Restricted funds £	Endowment fund £	30/6/19 Total funds £	30/6/18 Total funds £
<b>FIXED ASSETS</b>						
Tangible assets	5	4,704	148,938	8,219	161,861	158,791
<b>CURRENT ASSETS</b>						
Prepayments and accrued income		37	-	-	37	36
Cash at bank		(264)	24,194	-	23,930	38,885
		(227)	24,194	-	23,967	38,921
<b>CREDITORS</b>						
Amounts falling due within one year	6	(1,263)	-	-	(1,263)	(3,465)
<b>NET CURRENT ASSETS</b>		(1,490)	24,194	-	22,704	35,456
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		3,214	173,132	8,219	184,565	194,247
<b>NET ASSETS</b>		3,214	173,132	8,219	184,565	194,247
<b>FUNDS</b>	7					
Unrestricted funds					3,214	6,054
Restricted funds					173,132	179,974
Endowment funds					8,219	8,219
<b>TOTAL FUNDS</b>					184,565	194,247

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 11 May 2020 and were signed on its behalf by:

M A MacAulay - Trustee

**Notes to the Financial Statements  
for the Year Ended 30 June 2019**

**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 2015)', 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):

	30/6/19	30/6/18
	£	£
Depreciation - owned assets	5,191	5,506
Fees for independent examination	625	705
Fees for accountancy	625	705
	<u>6,441</u>	<u>6,916</u>

**Sgoil an Iochdair agus A'Choirnearsnachd**

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2019**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2019 nor for the year ended 30 June 2018.

The trustees, who are the key management personnel of the charity, did not receive any compensation in either the year ended 30 June 2019 nor for the year ended 30 June 2018.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2019 nor for the year ended 30 June 2018.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Endowment fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	230	-	-	230
<b>Charitable activities</b>				
Projects	-	1,417	-	1,417
<b>Total</b>	<u>230</u>	<u>1,417</u>	<u>-</u>	<u>1,647</u>
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Projects	2,372	6,262	-	8,634
Governance & administrative costs	1,829	-	-	1,829
<b>Total</b>	<u>4,201</u>	<u>6,262</u>	<u>-</u>	<u>10,463</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(3,971)</u>	<u>(4,845)</u>	<u>-</u>	<u>(8,816)</u>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	10,024	184,820	8,219	203,063
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>6,053</u>	<u>179,975</u>	<u>8,219</u>	<u>194,247</u>

**5. TANGIBLE FIXED ASSETS**

	Heritable property £	Leasehold improvements £	Plant & machinery £	Totals £
<b>COST</b>				
At 1 July 2018	8,968	178,473	62,666	250,107
Additions	-	8,261	-	8,261
At 30 June 2019	<u>8,968</u>	<u>186,734</u>	<u>62,666</u>	<u>258,368</u>
<b>DEPRECIATION</b>				
At 1 July 2018	-	40,408	50,908	91,316
Charge for year	-	3,429	1,762	5,191
At 30 June 2019	<u>-</u>	<u>43,837</u>	<u>52,670</u>	<u>96,507</u>
<b>NET BOOK VALUE</b>				
At 30 June 2019	<u>8,968</u>	<u>142,897</u>	<u>9,996</u>	<u>161,861</u>
At 30 June 2018	<u>8,968</u>	<u>138,065</u>	<u>11,758</u>	<u>158,791</u>

Sgoil an lochdair agus A'Choirnearsnachd

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2019

5. TANGIBLE FIXED ASSETS - continued

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.

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.

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/6/19 £	30/6/18 £
Other creditors	13	-
Accrued expenses	1,250	3,465
	<u>1,263</u>	<u>3,465</u>

7. MOVEMENT IN FUNDS

	At 1.7.18 £	Net movement in funds £	At 30.6.19 £
<b>Unrestricted funds</b>			
General fund	6,054	(2,840)	3,214
<b>Restricted funds</b>			
lochdair School playground and playing fields	143,526	(4,595)	138,931
Cycle racks	348	(52)	296
Tree planting maintenance	58	(9)	49
Fencing	1,070	(160)	910
Awards for All	6,300	-	6,300
Football pitch at lochdair Hall	22,041	(1,664)	20,377
Amenity seating	1,216	(182)	1,034
General maintenance	4,211	-	4,211
Benches - CNES Challenge Fund			
	<u>1,204</u>	<u>(180)</u>	<u>1,024</u>
	179,974	(6,842)	173,132
<b>Endowment funds</b>			
Land	8,219	-	8,219
	<u>194,247</u>	<u>(9,682)</u>	<u>184,565</u>

Sgoil an lochdair agus A'Choirnearsnachd

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2019

7. 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	170	(3,010)	(2,840)
<b>Restricted funds</b>			
lochdair School playground and playing fields	-	(4,595)	(4,595)
Cycle racks	-	(52)	(52)
Tree planting maintenance	-	(9)	(9)
Fencing	-	(160)	(160)
Football pitch at lochdair Hall	-	(1,664)	(1,664)
Amenity seating	-	(182)	(182)
Benches - CNES Challenge Fund	-		
	-	(180)	(180)
	-	(6,842)	(6,842)
<b>TOTAL FUNDS</b>	<u>170</u>	<u>(9,852)</u>	<u>(9,682)</u>

Comparatives for movement in funds

	At 1.7.17 £	Net movement in funds £	At 30.6.18 £
<b>Unrestricted funds</b>			
General fund	10,024	(3,970)	6,054
<b>Restricted funds</b>			
lochdair School playground and playing fields	149,100	(5,574)	143,526
Cycle racks	410	(62)	348
Tree planting maintenance	68	(10)	58
Fencing	1,259	(189)	1,070
Awards for All	6,300	-	6,300
Football pitch at lochdair Hall	22,041	-	22,041
Amenity seating	1,431	(215)	1,216
General maintenance	4,211	-	4,211
Benches - CNES Challenge Fund	-		
	-	1,204	1,204
	184,820	(4,846)	179,974
<b>Endowment funds</b>			
Land	8,219	-	8,219
<b>TOTAL FUNDS</b>	<u>203,063</u>	<u>(8,816)</u>	<u>194,247</u>

Sgoil an lochdair agus A'Choimhearsnachd

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2019

7. 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	230	(4,200)	(3,970)
<b>Restricted funds</b>			
lochdair School playground and playing fields	-	(5,574)	(5,574)
Cycle racks	-	(62)	(62)
Tree planting maintenance	-	(10)	(10)
Fencing	-	(189)	(189)
Amenity seating	-	(215)	(215)
Benches - CNES Challenge Fund			
	1,417	(213)	1,204
	1,417	(6,263)	(4,846)
<b>TOTAL FUNDS</b>	<u>1,647</u>	<u>(10,463)</u>	<u>(8,816)</u>

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

	At 1.7.17 £	Net movement in funds £	At 30.6.19 £
<b>Unrestricted funds</b>			
General fund	10,024	(6,810)	3,214
<b>Restricted funds</b>			
lochdair School playground and playing fields	149,100	(10,169)	138,931
Cycle racks	410	(114)	296
Tree planting maintenance	68	(19)	49
Fencing	1,259	(349)	910
Awards for All	6,300	-	6,300
Football pitch at lochdair Hall	22,041	(1,664)	20,377
Amenity seating	1,431	(397)	1,034
General maintenance	4,211	-	4,211
Benches - CNES Challenge Fund			
	-	1,024	1,024
	184,820	(11,688)	173,132
<b>Endowment funds</b>			
Land	8,219	-	8,219
<b>TOTAL FUNDS</b>	<u>203,063</u>	<u>(18,498)</u>	<u>184,565</u>



**Sgoil an lochdair agus A'Choimhearsnachd**

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2019**

**7. 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	400	(7,210)	(6,810)
<b>Restricted funds</b>			
lochdair School playground and playing fields	-	(10,169)	(10,169)
Cycle racks	-	(114)	(114)
Tree planting maintenance	-	(19)	(19)
Fencing	-	(349)	(349)
Football pitch at lochdair Hall	-	(1,664)	(1,664)
Amenity seating	-	(397)	(397)
Benches - CNES Challenge Fund			
	1,417	(393)	1,024
	1,417	(13,105)	(11,688)
<b>TOTAL FUNDS</b>	<u>1,817</u>	<u>(20,315)</u>	<u>(18,498)</u>

Resources expended against the 'lochdar School playground', 'Cycle racks', 'Fencing' and 'Amenity seating' funds include depreciation of assets purchased with these restricted funds.

'lochdar School playground' funds of £129,470 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.

'Cycle racks', 'Fencing', 'Amenity Seating', 'Awards for All' funds and Benches - CNES Challenge Fund have been fully expended and funds represent the net book value of fixed assets purchased with these funds.

'Tree planting maintenance' funds are carried forward to be expended in accordance with the terms of this fund.

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.

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2019.

**9. CONTROLLING PARTY**

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

**Sgoil an lochdair agus A'Choimhearsnachd**

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2019**

**10. OPERATING LEASES**

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

	30.06.19 £	30.06.18 £
Within one year	6	6
Between one and five years	24	24
In more than five years	127	132
	<u>157</u>	<u>162</u>

In previous years the operating lease payments for the lease of land from CNES and lochdar Community Association have been provided as an in-kind contribution

Sgoil an lochdair agus A'Choimhearsnachd

Detailed Statement of Financial Activities  
for the Year Ended 30 June 2019

	30/6/19 £	30/6/18 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Membership subscriptions	-	60
Donated services and facilities	170	170
	<u>170</u>	<u>230</u>
<b>Charitable activities</b>		
Grants	-	1,417
	<u>-</u>	<u>1,417</u>
<b>Total incoming resources</b>	<u>170</u>	<u>1,647</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rent	6	6
Website costs	164	164
Maintenance	993	2,960
Donation to School fund	200	-
Renewal of planning fee	1,664	-
Improvements to property	3,428	3,429
Fixtures and fittings	1,763	2,075
	<u>8,218</u>	<u>8,634</u>
<b>Support costs</b>		
<b>Management</b>		
Insurance	371	351
<b>Governance costs</b>		
Accountancy fees	1,250	1,410
Memberships	-	37
AGM expenses	-	18
Companies House fee	13	13
	<u>1,263</u>	<u>1,478</u>
<b>Total resources expended</b>	<u>9,852</u>	<u>10,463</u>
<b>Net expenditure</b>	<u>(9,682)</u>	<u>(8,816)</u>