

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

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2023
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'Chòimhearsnachd

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for the Year Ended 30 June 2023**

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**Report of the Trustees
for the Year Ended 30 June 2023**

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 2023. 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

For 2022 to 2023 we set ourselves the following objectives:

1. Liaison with the school and council concerning the maintenance of the school grounds and playparks.
2. Fundraising
3. To continue work on sub-projects relating to the pitch, including mowing, rolling and pitch drainage
4. Support for tree planting, working with the community council
5. Installation of cycle racks and benches along the cycle and footpath route
6. Research the possibility of creating a nature trail

Liaison with the school and council concerning the maintenance of the school grounds and playparks

Over the year, we donated a total of £10,000 to a project at the primary school for upgrading the playpark at lochdar School, matching the funding from NHSWI. We also contacted Hebridean Housing Partnership and the Council about leasing the playparks at Cuidhe na Gamhne and Ford Terrace.

Fundraising

We did not hold any specific fundraising events, but individual members undertook fundraising.

To continue work on sub-projects relating to the pitch, including mowing, rolling and pitch drainage

We contracted for pitch maintenance. We had a proposal for a subgroup working specifically on the pitch, but no members of the football club became members or formed a subgroup that was part of our association.

Support for tree planting, working with the community council

We agreed with the community council that they could plant 950 trees on land controlled by us. We agreed that we would continue to support their tree planting project in the future.

Installation of cycle racks and benches

We applied for funding to install more cycle racks around the area. We also undertook work to clear the overgrown areas of the footpath across the corner plot, and liaised with the waterboard to put right some damage to the path incurred during pipe-laying. We worked with the Scottish Co-op to install some cycle racks outside the co-op, and installed a picnic bench in the area.

Research the possibility of creating a nature trail

We liaised with the school, and then organised a talk from a local out-door play organiser. A local biologist with an interest in natural history provided some thoughts about how to ensure we created adaptable resources via QR code, so that information points and interesting habitats could be updated seasonally.

Memberships and 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 liaised with the council and related groups concerning the maintenance of facilities
- We have kept in contact with the local football association
- We continue to maintain a website and a Facebook page. We have a linked Instagram and facebook account and an X (formerly twitter) account.
- We remain subscribers to JustGiving

**Report of the Trustees
for the Year Ended 30 June 2023**

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 £25,392 (2022 - £23,654) of which £23,783 were invested in fixed assets (2022 - £23,299).

FUTURE PLANS

The plans for 2023 to 2024 are as follows:

- To continue work on sub-projects relating to the pitch, including mowing, rolling, and pitch drainage
- 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 continue supporting the community council with their tree planting project
- To work on installing additional cycle racks in the area
- To continue working towards creating a nature trail in the area.

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 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

**Report of the Trustees
for the Year Ended 30 June 2023**

Trustees

R MacPhee
P Bird
M A MacAulay
N Johnstone (resigned 8.6.23)
J McVicar (resigned 22.8.22)

Company Secretary

S K Dawson

Independent Examiner

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

Bankers

Bank of Scotland
Balivanich
Isle of Benbecula
HS7 5LA

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 and signed on its behalf by:

.....
S K Dawson - Secretary

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

I report on the accounts for the year ended 30 June 2023 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
The Institute of Chartered Accountants of Scotland

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

Date:

Sgoil an Iochdair agus A'Chòimhearsnachd

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 30 June 2023

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	30/6/23 Total funds £	30/6/22 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies		2,550	450	-	3,000	2,031
Charitable activities						
Projects		-	995	-	995	1,496
Total		<u>2,550</u>	<u>1,445</u>	<u>-</u>	<u>3,995</u>	<u>3,527</u>
EXPENDITURE ON Charitable activities						
Projects		136	11,725	-	11,861	1,842
Governance & administrative costs		1,471	-	-	1,471	1,315
Depreciation		650	4,231	-	4,881	4,941
Total		<u>2,257</u>	<u>15,956</u>	<u>-</u>	<u>18,213</u>	<u>8,098</u>
NET INCOME/(EXPENDITURE)		293	(14,511)	-	(14,218)	(4,571)
Transfers between funds	9	1,445	(1,445)	-	-	-
Net movement in funds		1,738	(15,956)	-	(14,218)	(4,571)
RECONCILIATION OF FUNDS						
Total funds brought forward		23,654	148,103	-	171,757	176,328
TOTAL FUNDS CARRIED FORWARD		<u>25,392</u>	<u>132,147</u>	<u>-</u>	<u>157,539</u>	<u>171,757</u>

The notes form part of these financial statements

**Balance Sheet
30 June 2023**

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	30/6/23 Total funds £	30/6/22 Total funds £
FIXED ASSETS						
Tangible assets	6	23,783	122,703	-	146,486	150,233
CURRENT ASSETS						
Prepayments and accrued income		112	-	-	112	77
Cash at bank		2,519	9,444	-	11,963	22,360
		<u>2,631</u>	<u>9,444</u>	-	<u>12,075</u>	<u>22,437</u>
CREDITORS						
Amounts falling due within one year	7	(1,022)	-	-	(1,022)	(913)
		<u>1,609</u>	<u>9,444</u>	-	<u>11,053</u>	<u>21,524</u>
NET CURRENT ASSETS						
		<u>25,392</u>	<u>132,147</u>	-	<u>157,539</u>	<u>171,757</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>25,392</u>	<u>132,147</u>	-	<u>157,539</u>	<u>171,757</u>
NET ASSETS						
		<u>25,392</u>	<u>132,147</u>	-	<u>157,539</u>	<u>171,757</u>
FUNDS						
Unrestricted funds	9				25,392	23,654
Restricted funds					132,147	148,103
					<u>157,539</u>	<u>171,757</u>
TOTAL FUNDS						

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 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 and were signed on its behalf by:

.....
M A MacAulay - Trustee

Sgoil an Iochdair agus A'Chomharsnachd

Notes to the Financial Statements for the Year Ended 30 June 2023

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 there of, 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):

	30/6/23	30/6/22
	£	£
Depreciation - owned assets	4,881	4,941
Fees for independent examination	498	450
Fees for accountancy	498	450
	<u> </u>	<u> </u>

Sgoil an Iochdair agus A'Choirnearsnachd

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2023**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

The trustees, who are the key management personnel of the charity, did not receive any compensation in either the year ended 30 June 2023 nor for the year ended 30 June 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

4. STAFF COSTS

The average number of employees during the year was Nil (2022 - Nil)

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

Sgoil an lochdair agus A'Choirhearsnachd

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

6. TANGIBLE FIXED ASSETS

	Heritable property £	Leasehold improvements £	Plant & machinery £	Totals £
COST				
At 1 July 2022	8,968	186,734	65,612	261,314
Additions	-	-	1,134	1,134
	<u>8,968</u>	<u>186,734</u>	<u>66,746</u>	<u>262,448</u>
At 30 June 2023	8,968	186,734	66,746	262,448
DEPRECIATION				
At 1 July 2022	-	54,110	56,971	111,081
Charge for year	-	3,413	1,468	4,881
	<u>-</u>	<u>57,523</u>	<u>58,439</u>	<u>115,962</u>
At 30 June 2023	-	57,523	58,439	115,962
NET BOOK VALUE				
At 30 June 2023	<u>8,968</u>	<u>129,211</u>	<u>8,307</u>	<u>146,486</u>
At 30 June 2022	<u>8,968</u>	<u>132,624</u>	<u>8,641</u>	<u>150,233</u>

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 lochdar Hall. This capitalised expenditure has not been depreciated.

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/6/23 £	30/6/22 £
Accrued expenses	<u>1,022</u>	<u>913</u>

8. LEASING AGREEMENTS

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

	30/6/23 £	30/6/22 £
Within one year	6	6
Between one and five years	24	24
In more than five years	104	110
	<u>134</u>	<u>140</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 donation.

Sgoil an lochdair agus A'Choirhearsnachd

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

9. MOVEMENT IN FUNDS

	At 1.7.22 £	Net movement in funds £	Transfers between funds £	At 30.6.23 £
Unrestricted funds				
General fund	4,314	849	311	5,474
Designated - equipment	4,821	(556)	1,134	5,399
Designated - land	8,219	-	-	8,219
Designated - playgrounds & pitches	6,300	-	-	6,300
	<u>23,654</u>	<u>293</u>	<u>1,445</u>	<u>25,392</u>
Restricted funds				
lochdair School playground and playing fields	127,491	(14,256)	-	113,235
Football pitch at lochdair Hall	18,127	-	-	18,127
General maintenance	2,485	(1,700)	-	785
Coop - Picnic bench	-	450	(450)	-
WIDT - Cycle racks	-	995	(995)	-
	<u>148,103</u>	<u>(14,511)</u>	<u>(1,445)</u>	<u>132,147</u>
TOTAL FUNDS	<u>171,757</u>	<u>(14,218)</u>	<u>-</u>	<u>157,539</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,550	(1,701)	849
Designated - equipment	-	(556)	(556)
	<u>2,550</u>	<u>(2,257)</u>	<u>293</u>
Restricted funds			
lochdair School playground and playing fields	-	(14,256)	(14,256)
General maintenance	-	(1,700)	(1,700)
Coop - Picnic bench	450	-	450
WIDT - Cycle racks	995	-	995
	<u>1,445</u>	<u>(15,956)</u>	<u>(14,511)</u>
TOTAL FUNDS	<u>3,995</u>	<u>(18,213)</u>	<u>(14,218)</u>

Sgoil an lochdair agus A'Choirhearsnachd

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.21 £	Net movement in funds £	Transfers between funds £	At 30.6.22 £
Unrestricted funds				
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
	<u>5,564</u>	<u>(320)</u>	<u>18,410</u>	<u>23,654</u>
Restricted funds				
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)	-
	<u>162,545</u>	<u>(4,251)</u>	<u>(10,191)</u>	<u>148,103</u>
Endowment funds				
Land	8,219	-	(8,219)	-
	<u>176,328</u>	<u>(4,571)</u>	<u>-</u>	<u>171,757</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,031	(1,499)	532
Designated - equipment	-	(852)	(852)
	<u>2,031</u>	<u>(2,351)</u>	<u>(320)</u>
Restricted funds			
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>
TOTAL FUNDS	<u>3,527</u>	<u>(8,098)</u>	<u>(4,571)</u>

Sgoil an lochdair agus A'Choirhearsnachd

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

9. MOVEMENT IN FUNDS - continued

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

	At 1.7.21 £	Net movement in funds £	Transfers between funds £	At 30.6.23 £
Unrestricted funds				
General fund	5,564	1,381	(1,470)	5,475
Designated - equipment	-	(1,408)	6,806	5,398
Designated - land	-	-	8,219	8,219
Designated - playgrounds & pitches	-	-	6,300	6,300
	<u>5,564</u>	<u>(27)</u>	<u>19,855</u>	<u>25,392</u>
Restricted funds				
lochdair School playground and playing fields	131,511	(18,276)	-	113,235
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	(3,427)	1	785
Benches - CNES Challenge Fund	740	-	(740)	-
CalMac - Bus Stop Bike Racks	-	996	(996)	-
Coop - Picnic bench	-	450	(450)	-
WIDT - Cycle racks	-	995	(995)	-
	<u>162,545</u>	<u>(18,762)</u>	<u>(11,636)</u>	<u>132,147</u>
Endowment funds				
Land	8,219	-	(8,219)	-
	<u>8,219</u>	<u>-</u>	<u>(8,219)</u>	<u>-</u>
TOTAL FUNDS	<u>176,328</u>	<u>(18,789)</u>	<u>-</u>	<u>157,539</u>

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 £
Unrestricted funds			
General fund	4,581	(3,200)	1,381
Designated - equipment	-	(1,408)	(1,408)
	<u>4,581</u>	<u>(4,608)</u>	<u>(27)</u>
Restricted funds			
lochdair School playground and playing fields	-	(18,276)	(18,276)
Cycle racks	500	-	500
General maintenance	-	(3,427)	(3,427)
CalMac - Bus Stop Bike Racks	996	-	996
Coop - Picnic bench	450	-	450
WIDT - Cycle racks	995	-	995
	<u>2,941</u>	<u>(21,703)</u>	<u>(18,762)</u>
TOTAL FUNDS	<u>7,522</u>	<u>(26,311)</u>	<u>(18,789)</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:

Sgoil an lochdair agus A'Chòimhearsnachd

Notes to the Financial Statements - continued for the Year Ended 30 June 2023

9. MOVEMENT IN FUNDS - continued

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 £112,847 were held as fixed assets at the balance sheet date. The remaining balance of £388 is carried forward as cash at bank.

The 'Cycle Racks' fund received new funds in the year from Western Isles Development Trust. These were fully expended on cycle racks purchased in the previous year. These funds are carried forward as fixed assets.

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 'Co-op picnic bench' fund was received in the year and fully expended on a picnic bench. These funds are carried forward as fixed assets.

Transfers between funds

During the year, 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 designated funds in order to track the net book value of related asset.

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

<u>From</u>	<u>To</u>	<u>Amount</u>
WIDT - Cycle racks	General	£995

During the year, the below transfer was made due to restricted funds being received in the current year for fixed assets purchased and allocated to the unrestricted designated fund in the prior year.

<u>From</u>	<u>To</u>	<u>Amount</u>
Coop - Picnic Bench	Designated - equipment	£450
General	Designated - equipment	£684

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2023.

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 2023

	30/6/23 £	30/6/22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,984	2,005
Membership subscriptions	10	20
Donated services and facilities	6	6
	<u>3,000</u>	<u>2,031</u>
Charitable activities		
Grants	995	1,496
	<u>3,995</u>	<u>3,527</u>
EXPENDITURE		
Charitable activities		
Rent	6	6
Maintenance	11,750	1,777
Improvements to property	3,413	3,414
Fixtures and fittings	1,468	1,527
	<u>16,637</u>	<u>6,724</u>
Support costs		
Management		
Insurance	420	402
Subscriptions	147	59
	<u>567</u>	<u>461</u>
Governance costs		
Accountancy fees	996	900
Companies House fee	13	13
	<u>1,009</u>	<u>913</u>
Total resources expended	<u>18,213</u>	<u>8,098</u>
Net expenditure	<u><u>(14,218)</u></u>	<u><u>(4,571)</u></u>