

Benbecula Community Association

Scotland · Charity number SC006367

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	1967-04-25
Register	View on the OSCR register

Contact

Address	Am Fasgadh Griminish Isle of Benbecula Western Isles HS7 5QA
---------	--

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of health', 'the advancement of citizenship or community development', 'the advancement of the arts, heritage, culture or science', 'the advancement of public participation in sport', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

What the charity does: The charity operates the community centre on the island of Benbecula. It provides a welcoming meeting place for the entire community of Benbecula and Uist, and encourages participation by the community in as broad a range of activities as possible.

Beneficiaries: 'Children or young people', 'Older People', 'No specific group, or for the benefit of the community'

Objectives: (a) to promote the benefit of the inhabitants of the community in the Island of Benbecula comprising all of the postcode units in postcode area HS7 5 ('the Community') and beyond, without distinction of sex, sexuality, political, religious or other opinions, by associating with local statutory authorities, voluntary organisations, inhabitants and others in a common effort to advance education and to provide facilities, or assist in the provision of facilities, in the interests of social welfare for recreation and other leisure time occupation so that their conditions of life may be improved. and (b) to conserve and manage, for the public benefit, community land and/or other assets in the Community as a part of the protection and sustainable development (that is, development which meets the needs of the present without compromising the ability of future generations to meet their own needs) of Scotland's natural environment.

Geography

- **Main operating location:** Western Isles
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£21,436	£45,642	-	0
2024-03-31	£1,740	£39,764	-	0
2023-03-31	£10,829	£42,334	-	0
2022-03-31	£8,014	£47,336	-	0
2021-03-31	£30,000	£38,730	-	1

Accounts

REGISTERED COMPANY NUMBER: SC280295 (Scotland)
REGISTERED CHARITY NUMBER: SC006367

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
BENBECULA COMMUNITY ASSOCIATION

CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
Isle of Lewis
HS1 2DS

BENBECULA COMMUNITY ASSOCIATION

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 15

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

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 31 March 2025. 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 main objectives of the charity are the provision of recreational and educational facilities on the island of Benbecula.

Significant activities

The Association operates the community centre in Balivanich, Isle of Benbecula.

Volunteers

The contribution of volunteers (including directors, members and individuals from the community) has been and continues to be, of immense benefit to the charity in the continuing development of the community centre.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year, the Association has continued to operate and manage the community centre which opened in May 2008.

The community centre is used for events such as ceilidhs, dances, weddings, fitness classes and meetings.

Internal and external factors

The charity is partially dependent upon the continuing support of public funding agencies to assist in the ongoing delivery of the aims and objectives of the organisation.

FINANCIAL REVIEW

Financial position

During the year the charity's resources expended exceeded incoming resources resulting in net expenditure of £24,206 for the period (2024 - net expenditure of £38,024). Following transfer between funds, this represents an increase of £5,380 in unrestricted funds and a decrease of £29,586 in restricted funds. Depreciation of £28,287 funded by grants received for the capital programme is included in this expenditure. As a result, unrestricted funds have increased to £1,264 (2024 - deficit of £4,116) and restricted funds have decreased to £222,331 (2024 - £251,917). Total funds of £223,595 were held at year-end (2024 - £247,801).

Investment policy and objectives

The charity's reserves are maintained in bank accounts as the current level of reserves is required to meet the Association's short term operational requirements.

Reserves policy

The general fund represents the unrestricted funds from past operating results and the free reserves of the charity. The trustees have examined the charity's requirements for reserves in light of the main risks to the charity and consider that six months' operating expenditure, which equates to around £5,000, should be held in unrestricted reserves. This would allow the charity to continue to operate in the event of an interruption in its income streams. The unrestricted reserves held at 31 March 2025 falls short of this target and the trustees aim to build reserves to this level through planned operating surpluses over the next few years. Funds are also raised for specific projects as required.

FUTURE PLANS

The charity's plans are focussed on the continuing sustainable operation of the community centre.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Association is a charitable company limited by guarantee, incorporated on 21 February 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The organisation is registered with the Scottish Charity Regulator and the Scottish Charity Number is SC006367.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law.

Under the terms of the Memorandum and Articles of Association the Elected Directors are appointed by all the members at the Annual General Meeting. One third of the Elected Directors retire annually at each Annual General Meeting but are eligible for re-election.

Organisational structure

The board consists of voluntary directors who manage the affairs of the charity through regular board meetings. The charity has reviewed its internal operational structure to assist in the effective management of the organisation. The board members are heavily involved in the day to day operations of the charity.

Induction and training of new trustees

The charity undertakes training for trustees to ensure awareness and understanding of:-

- the responsibilities of directors;
- the organisational structure of the charity;
- the financial position of the charity; and
- the future plans and objectives of the charity.

Wider network

The charity has established links with other organisations and agencies to foster the aims and objectives of the organisation.

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.

The trustees have considered the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that measures are in place to mitigate exposure to those risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC280295 (Scotland)

Registered Charity number

SC006367

Registered office

51 Atholl Road
Pitlochry
Pethshire
PH16 5PU

Trustees

I Macdonald

Mrs M A Macsween

A J MacPhee

A Macdonald (resigned 20.2.26)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

John E Moffat BA FCA

CIB Services

Chartered Accountants

63 Kenneth Street

Stornoway

Isle of Lewis

HS1 2DS

Solicitors

J & H Mitchell

51 Atholl Road

Pitlochry

Perthshire

PH16 5BU

Bankers

Bank of Scotland

Balivanich

Isle of Benbecula

HS7 5LA

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 21 July 2026 and signed on its behalf by:

I Macdonald - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BENBECULA COMMUNITY ASSOCIATION

I report on the accounts for the year ended 31 March 2025 set out on pages five to fifteen.

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.

John E Moffat BA FCA
The Institute of Chartered Accountants in England and Wales

CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
Isle of Lewis
HS1 2DS

21 July 2026

BENBECULA COMMUNITY ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Charitable activities	3				
Community Centre		16,269	-	16,269	1,740
Other income	4	5,167	-	5,167	-
Total		21,436	-	21,436	1,740
EXPENDITURE ON					
Raising funds		1,108	-	1,108	-
Charitable activities	5				
Community Centre		16,247	-	16,247	11,477
Other		-	28,287	28,287	28,287
Total		17,355	28,287	45,642	39,764
NET INCOME/(EXPENDITURE)					
Transfers between funds	14	4,081 1,299	(28,287) (1,299)	(24,206) -	(38,024) -
Net movement in funds		5,380	(29,586)	(24,206)	(38,024)
RECONCILIATION OF FUNDS					
Total funds brought forward		(4,116)	251,917	247,801	285,825
TOTAL FUNDS CARRIED FORWARD		<u>1,264</u>	<u>222,331</u>	<u>223,595</u>	<u>247,801</u>

The notes form part of these financial statements

BENBECULA COMMUNITY ASSOCIATION (REGISTERED NUMBER: SC280295)

BALANCE SHEET
31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	11	-	222,331	222,331	250,618
CURRENT ASSETS					
Debtors	12	5,875	-	5,875	-
Cash at bank		2,559	-	2,559	3,972
		<u>8,434</u>	<u>-</u>	<u>8,434</u>	<u>3,972</u>
CREDITORS					
Amounts falling due within one year	13	(7,170)	-	(7,170)	(6,789)
		<u>1,264</u>	<u>-</u>	<u>1,264</u>	<u>(2,817)</u>
NET CURRENT ASSETS					
		<u>1,264</u>	<u>-</u>	<u>1,264</u>	<u>(2,817)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,264</u>	<u>222,331</u>	<u>223,595</u>	<u>247,801</u>
NET ASSETS		<u>1,264</u>	<u>222,331</u>	<u>223,595</u>	<u>247,801</u>
FUNDS	14				
Unrestricted funds				1,264	(4,116)
Restricted funds				222,331	251,917
TOTAL FUNDS				<u>223,595</u>	<u>247,801</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 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.

The notes form part of these financial statements

BALANCE SHEET - continued
31 MARCH 2025

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 21 July 2026 and were signed on its behalf by:

I Macdonald - Trustee

The notes form part of these financial statements

BENBECULA COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. STATUTORY INFORMATION

Benbecula Community Association is a private charitable company, limited by guarantee, registered in Scotland. The charitable company's registered number and registered office address can be found in the Report of the Trustees.

2. 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.

The financial statements are prepared in sterling which is the functional currency of the charity, and amounts are rounded to the nearest £.

Going concern

The trustees have assessed the charity's ability to continue as a going concern and do not consider there to be any material uncertainties about the charity's ability to continue as a going concern.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions that affect the amounts reported for assets, liabilities, income and expenditure.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods should it affect future periods.

The estimates and assumptions which carry a higher degree of risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows:

Useful economic lives of tangible fixed assets

The annual depreciation charge for tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. They are amended when necessary to reflect current estimates, future investment, economic utilisation and the physical condition of the assets. See note 11 for details of the values of tangible fixed assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Grants generated to support the objects of the charity and without further specified purpose are taken to the Statement of Financial Activities in that period. Grants received which are related to capital expenditure or are for a specified purpose are transferred to Restricted Funds and are utilised to fund the future depreciation of the related capital expenditure or fund the costs relating to the specified purpose.

BENBECULA COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

2. ACCOUNTING POLICIES - continued

Income

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

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.

Raising funds

Costs of raising funds consists of the costs of fundraising events.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its objects and activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. The allocation of direct and support costs are analysed in the notes to the financial statements.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. estimated usage.

Tangible fixed assets

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

Freehold property	- 4 % on cost
Plant and machinery	- 20 % on cost and 10 % on cost
Office Equipment	- 20 % on reducing balance

Tangible fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £100 are not capitalised.

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.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

BENBECULA COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

3. INCOME FROM CHARITABLE ACTIVITIES

		31.3.25	31.3.24
	Activity	£	£
Rental income	Community Centre	2,363	1,740
Grants	Community Centre	5,695	-
Events	Community Centre	7,402	-
Fundraising	Community Centre	809	-
		<u>16,269</u>	<u>1,740</u>

Grants received, included in the above, are as follows:

		31.3.25	31.3.24
		£	£
Aviva UK Broker Community Fund		5,000	-
Aviva Community Fund		695	-
		<u>5,695</u>	<u>-</u>

4. OTHER INCOME

		31.3.25	31.3.24
		£	£
Insurance claim		<u>5,167</u>	<u>-</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Community Centre	<u>15,066</u>	<u>1,181</u>	<u>16,247</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.25	31.3.24
	£	£
Rent, rates and water	536	3,264
Insurance	1,438	1,389
Light and heat	4,748	5,169
Telephone and internet charges	412	412
Repairs and maintenance	7,932	360
	<u>15,066</u>	<u>10,594</u>

BENBECULA COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

7. SUPPORT COSTS

	Finance £	Other £	Governance costs £	Totals £
Community Centre	<u>1</u>	<u>46</u>	<u>1,134</u>	<u>1,181</u>

Support costs, included in the above, are as follows:

	31.3.25 Community Centre £	31.3.24 Total activities £
Interest payable and similar charges	1	-
General charges	46	13
Accountancy fees	1,014	870
Legal and professional fees	<u>120</u>	<u>-</u>
	<u>1,181</u>	<u>883</u>

8. NET INCOME/(EXPENDITURE)

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

	31.3.25 £	31.3.24 £
Depreciation - owned assets	<u>28,287</u>	<u>28,287</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Community Centre	<u>1,740</u>	<u>-</u>	<u>1,740</u>
EXPENDITURE ON			
Charitable activities			
Community Centre	11,477	-	11,477
Other	<u>-</u>	<u>28,287</u>	<u>28,287</u>
Total	<u>11,477</u>	<u>28,287</u>	<u>39,764</u>

BENBECULA COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued				
		Unrestricted funds	Restricted funds	Total funds
		£	£	£
NET INCOME/(EXPENDITURE)		(9,737)	(28,287)	(38,024)
RECONCILIATION OF FUNDS				
Total funds brought forward		5,621	280,204	285,825
TOTAL FUNDS CARRIED FORWARD				
		<u>(4,116)</u>	<u>251,917</u>	<u>247,801</u>
11. TANGIBLE FIXED ASSETS				
	Freehold property	Plant and machinery	Office Equipment	Totals
	£	£	£	£
COST				
At 1 April 2024 and 31 March 2025	<u>707,189</u>	<u>39,292</u>	<u>40,285</u>	<u>786,766</u>
DEPRECIATION				
At 1 April 2024	456,571	39,292	40,285	536,148
Charge for year	<u>28,287</u>	<u>-</u>	<u>-</u>	<u>28,287</u>
At 31 March 2025	<u>484,858</u>	<u>39,292</u>	<u>40,285</u>	<u>564,435</u>
NET BOOK VALUE				
At 31 March 2025	<u>222,331</u>	<u>-</u>	<u>-</u>	<u>222,331</u>
At 31 March 2024	<u>250,618</u>	<u>-</u>	<u>-</u>	<u>250,618</u>
12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
			31.3.25	31.3.24
			£	£
Trade debtors			180	-
Grants receivable			<u>5,695</u>	<u>-</u>
			<u>5,875</u>	<u>-</u>

BENBECULA COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	5,373	5,124
Social security and other taxes	45	45
Accrued expenses	1,752	1,620
	<u>7,170</u>	<u>6,789</u>

14. MOVEMENT IN FUNDS

	At 1.4.24	Net movement	Transfers between	At
	£	in funds	funds	31.3.25
		£	£	£
Unrestricted funds				
General fund	(4,116)	4,081	1,299	1,264
Restricted funds				
Capital Grants	194,952	(24,234)	(1,299)	169,419
Landscaping Project	56,965	(4,053)	-	52,912
	<u>251,917</u>	<u>(28,287)</u>	<u>(1,299)</u>	<u>222,331</u>
TOTAL FUNDS	<u>247,801</u>	<u>(24,206)</u>	<u>-</u>	<u>223,595</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	21,436	(17,355)	4,081
Restricted funds			
Capital Grants	-	(24,234)	(24,234)
Landscaping Project	-	(4,053)	(4,053)
	<u>-</u>	<u>(28,287)</u>	<u>(28,287)</u>
TOTAL FUNDS	<u>21,436</u>	<u>(45,642)</u>	<u>(24,206)</u>

BENBECULA COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	5,621	(9,737)	(4,116)
Restricted funds			
Capital Grants	219,186	(24,234)	194,952
Landscaping Project	61,018	(4,053)	56,965
	<u>280,204</u>	<u>(28,287)</u>	<u>251,917</u>
TOTAL FUNDS	<u><u>285,825</u></u>	<u><u>(38,024)</u></u>	<u><u>247,801</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,740	(11,477)	(9,737)
Restricted funds			
Capital Grants	-	(24,234)	(24,234)
Landscaping Project	-	(4,053)	(4,053)
	<u>-</u>	<u>(28,287)</u>	<u>(28,287)</u>
TOTAL FUNDS	<u><u>1,740</u></u>	<u><u>(39,764)</u></u>	<u><u>(38,024)</u></u>

FUNDS

General fund

The general fund represents unrestricted funds which the trustees are free to use in accordance with the charitable objects.

Capital Grants

This represents the funds raised from various organisations to assist with the building of the community centre. The funds are utilised to fund the future depreciation of the capital expenditure.

Landscaping Project

This represents the funds raised from various organisations to assist with the landscaping project. The funds are utilised to fund the future depreciation of the capital expenditure.

Transfers between funds

An amount of £1,299 has been transferred from restricted funds to unrestricted funds in respect of surplus grant funding held in restricted funds since 2018. The trustees have confirmed that all restricted grant funding has been spent in accordance with the grant conditions and the surplus grant funding in restricted funds is due to the misallocation of restricted expenditure to the General fund.

BENBECULA COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

16. CONTINGENT LIABILITIES

Standard security over the site of the Centre has been granted to the Big Lottery Fund as part of the funding agreement for the new Centre.