

TRUSTEES REPORT 2024/2025

2025 has been a momentous year in many ways. This milestone year marks ten years of full operation on the Balallan site, given the interruptions caused by the Covid pandemic.

As we begin to plan for the next decade it is an opportunity to look back and assess what was successful, what we can do better and what new opportunities await us going forward.

That said, much has been achieved through the hard work and dedication of staff and volunteers and the number of highly acclaimed museum displays and exhibitions reflect this. The partnerships we have been able to develop with other Accredited Museums has allowed us to develop exhibitions of a much wider range and standard than before.

To have this verified by independent judges at the Outer Hebrides Tourism Awards by being nominated for the “Best Cultural Experience” was indeed an honour. To win the award was beyond our wildest dreams. In the words of our manager, it was AMAZING!

To be able to achieve such success is only part of the story. Without the volunteers who man the Charity Shop, donate or contribute to it in any way, those who make sure the laundrette operates efficiently, staff and volunteers that work in the cafeteria, those who donate artefacts, photos or information, those who maintain the buildings, donate artefacts, prepare Dioghluim and clean the building, there would be no Comunn Eachdraidh.

As we plan for the future the main priorities are to secure funding for staff posts, to digitize our paper records, tapes and films, to secure a stand-alone archive and heritage store adjacent to the Community Hub and to maintain our high standards in future museum displays and exhibitions.

Key to a successful future is to bring new people, whatever their knowledge or experience, into the Comunn Eachdraidh. We well remember the words of our then Chairperson [REDACTED] when he was tentatively asked about getting involved in the group that was being formed. He said, **“only by getting involved will you learn there are no experts – only people who are interested.”**

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 4 APRIL 2025
FOR
KINLOCH HISTORICAL SOCIETY

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

KINLOCH HISTORICAL SOCIETY
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FOR THE YEAR ENDED 4 APRIL 2025

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KINLOCH HISTORICAL SOCIETY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 4 APRIL 2025

The trustees present their report with the financial statements of the charity for the year ended 4 April 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 organisation's purposes are:

The advancement of citizenship and community development and in particular the regeneration and improvement of the physical, social and economic infrastructure of the area, including assisting people who are disadvantaged because of social and economic circumstances;

The advancement of the heritage, language, culture, arts, through the provision of a exhibitions, events, facilities and other services relating to the historical, geographical and cultural importance of the area and the creation of a dedicated Museum and Archive;

To bring together hold, adequately house, conserve and document a Collection of Specimens being of historical, artistic or scientific importance and in respect of which there will be a strong presumption against the subsequent disposal of any item;

To adopt a written Collecting Policy and review it every 5 years which shall define the types of Specimens which the Society wishes to include in the Collection and the geographical area from which such Specimens may be drawn;

To maintain an accurate and current Register of all Specimens acquired for, or removed from, the Collection;

The advancement of education providing a better understanding of the built and natural environment, culture, heritage and history of the Isle of Lewis and the development of individual skills, capabilities and understanding to improve the lives of the inhabitants of the area and the public in general;

The provision of recreational and social facilities and activities to improve the lives of the inhabitants of the area and the public in general through the provision of a community centre and museum.

Significant activities

Two staff posts, Heritage Manager and Museum Community Engagement post were created with funding from NLHF, MGS and MCWFT and a contribution from ourselves.

A Gaelic Activities Officer continued to promote the Gaelic language through a series of events, videos and other activities with support.

New seating and tables were installed in the cafe area.

Through our partnership with the National Museums Scotland, we had the Archeology of Lochs exhibition until March 2025 and the Arnish Man exhibition which replaced it in March 2025.

We also hosted the Seann Spidradail Exhibition during 2024.

Volunteers

The contribution of volunteers (trustees, members and individuals from the community) has been and continues to be, of immense benefit to the charity in maintaining and managing the Community Hub and delivery of the diverse activities of the charity.

FINANCIAL REVIEW

Principal funding sources

Full details of the charity's principal funding sources are included in the notes to the financial statements.

Investment policy and objectives

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

KINLOCH HISTORICAL SOCIETY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 4 APRIL 2025

FINANCIAL REVIEW

Reserves policy

The general fund represents the unrestricted funds from past operating results and the free reserves of the charity. The trustees consider that the level of free reserves at 4 April 2025 is sufficient to meet the charity's operational requirements given the ongoing rental and fundraising events income being received. The trustees ensure that the ongoing running costs are met by the projected recurring future income streams.

During the year the charity's resources expended exceeded incoming resources resulting in net expenditure of £70,101 for the period (2024 - net expenditure of £9,888). This represents an increase in unrestricted funds of £18,273 and a decrease of £88,374 in restricted funds. Unrestricted reserves has as a result increased to £68,903 and restricted funds decreased to £969,868.

FUTURE PLANS

Work on museum artefacts continues and we also have aspirations to do a similar project on our archive when the opportunity arises.

Growth of activities and new collections have highlighted the need for additional dedicated space.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity became a Scottish Charitable Incorporated Organisation on 27 February 2014 having previously been an unincorporated association. The Charity is controlled by its governing document, a Constitution, and has been a Scottish Registered Charity since 14 May 1984.

Recruitment and appointment of new trustees

The maximum number of charity trustees shall be 16 (sixteen); out of that number, no more than twelve shall be Member Trustees and no more than four shall be Co-opted Trustees.

Election, retiral, re-election:

At each AGM, the members may elect any member to be a charity trustee;
The board may at any time appoint any member to be a charity trustee;

At each AGM any Member Trustee appointed during the period since the preceding AGM shall retire from office and out of the remaining Member Trustees, one third shall retire from office.

The Board of trustees can appoint any member to fill a vacancy. Any person so elected will serve as a co-opted member till the next AGM.

Organisational structure

The board consists of voluntary trustees who manage the affairs of the charity through regular board meetings where matters are discussed and agreed. The decisions taken by the board are implemented by the executive members which includes chair, vice-chair, secretary and treasurer. The charity appointed professional advisers to assist in the management of the redevelopment programme for the community hub.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC006858

KINLOCH HISTORICAL SOCIETY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 4 APRIL 2025

Principal address

11 Keose Glebe
Isle of Lewis
HS2 9PJ

Trustees

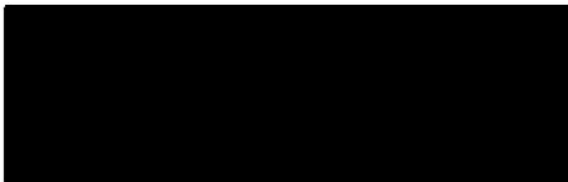
Independent Examiner

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

Solicitors

Anderson Macarthur Limited
Old Bank of Scotland Buildings
South Beach
Stornoway
Isle of Lewis
HS1 2BG

Approved by order of the board of trustees on 30 October 2025 and signed on its behalf by:



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KINLOCH HISTORICAL SOCIETY

I report on the accounts for the year ended 4 April 2025 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.



CIB Services
Chartered Accountants
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HS1 2DS

30 October 2025

KINLOCH HISTORICAL SOCIETY

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 4 APRIL 2025**

	Notes	Unrestricted funds £	Restricted funds £	4.4.25 Total funds £	4.4.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		1,858	-	1,858	3,907
Charitable activities	4				
Local history		49,894	21,723	71,617	114,854
Other trading activities	2	53,908	-	53,908	42,060
Investment income	3	8,383	-	8,383	10,053
Total		114,043	21,723	135,766	170,874
EXPENDITURE ON					
Raising funds		9,376	-	9,376	10,794
Charitable activities	5				
Local history		125,729	70,762	196,491	169,968
Total		135,105	70,762	205,867	180,762
NET INCOME/(EXPENDITURE)		(21,062)	(49,039)	(70,101)	(9,888)
Transfers between funds	14	39,335	(39,335)	-	-
Net movement in funds		18,273	(88,374)	(70,101)	(9,888)
RECONCILIATION OF FUNDS					
Total funds brought forward		50,630	1,058,242	1,108,872	1,118,760
TOTAL FUNDS CARRIED FORWARD		68,903	969,868	1,038,771	1,108,872

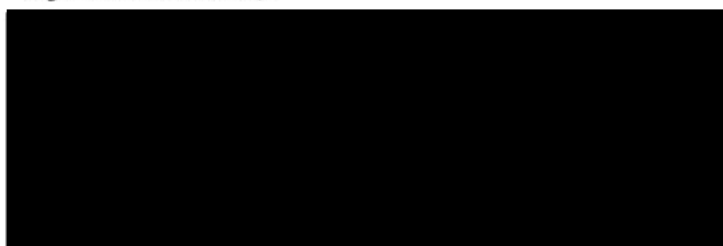
The notes form part of these financial statements

KINLOCH HISTORICAL SOCIETY

BALANCE SHEET
4 APRIL 2025

	Notes	Unrestricted funds £	Restricted funds £	4.4.25 Total funds £	4.4.24 Total funds £
FIXED ASSETS					
Tangible assets	11	20,939	941,910	962,849	993,087
CURRENT ASSETS					
Debtors	12	7,368	-	7,368	15,300
Cash at bank		48,888	27,958	76,846	113,075
		56,256	27,958	84,214	128,375
CREDITORS					
Amounts falling due within one year	13	(8,292)	-	(8,292)	(12,590)
NET CURRENT ASSETS		47,964	27,958	75,922	115,785
TOTAL ASSETS LESS CURRENT LIABILITIES		68,903	969,868	1,038,771	1,108,872
NET ASSETS		68,903	969,868	1,038,771	1,108,872
FUNDS	14				
Unrestricted funds				68,903	50,630
Restricted funds				969,868	1,058,242
TOTAL FUNDS				1,038,771	1,108,872

The financial statements were approved by the Board of Trustees and authorised for issue on 30 October 2025 and were signed on its behalf by:



The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 4 APRIL 2025

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.

The financial statements are prepared in sterling which is the functional currency of the charity.

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 charity 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 funds, it is probable that the income will be received and the amount can be measured reliably.

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 generating funds comprise the costs associated with attracting voluntary income and the costs of fundraising activities.

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.

KINLOCH HISTORICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 4 APRIL 2025

1. ACCOUNTING POLICIES - continued

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
Fixtures and fittings	- 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	4.4.25	4.4.24
	£	£
Fundraising events	361	-
Laundrette	7,782	10,574
Charity shop	19,404	12,750
Gift shop	3,984	4,861
Cafe income	22,377	13,875
	53,908	42,060

3. INVESTMENT INCOME

	4.4.25	4.4.24
	£	£
Rents received	8,355	10,015
Deposit account interest	28	38
	8,383	10,053

KINLOCH HISTORICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 4 APRIL 2025**

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	4.4.25 £	4.4.24 £
Grants	Local history	57,288	108,773
Membership	Local history	785	770
Publications	Local history	2,684	911
Other income	Local history	5,860	2,640
Employment allowance	Local history	5,000	1,760
		71,617	114,854

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

	4.4.25 £	4.4.24 £
Comhairle nan Eilean Siar	17,650	28,527
Western Isles Health Board	15,000	-
Muaitheabhal Community Wind Farm Trust	-	9,500
Museum and Galleries Scotland	9,550	16,933
National Heritage	-	48,313
Bord na Gaidhlig	2,588	5,500
The University of Glasgow	12,500	-
	57,288	108,773

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Local history	195,417	1,074	196,491

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	4.4.25 £	4.4.24 £
Staff costs	76,308	81,258
Insurance	7,796	3,980
Postage and stationery	6,946	996
Advertising	917	2,462
Utilities	22,264	14,476
Repairs and maintenance	11,719	11,520
Cleaning	2,352	-
IT Software Subs	8,058	-
Travel	1,573	690
Subscriptions	-	916
Legal and professional fees	1,584	992
General charges	1,183	550
Depreciation	54,717	51,142
	195,417	168,982

KINLOCH HISTORICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 4 APRIL 2025

7. SUPPORT COSTS

	Governance costs
	£
Local history	<u>1,074</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 4 April 2025 nor for the year ended 4 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 4 April 2025 nor for the year ended 4 April 2024.

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	4.4.25	4.4.24
	5	5
Charitable activities	<u>5</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,907	-	3,907
Charitable activities			
Local history	30,671	84,183	114,854
Other trading activities	32,944	9,116	42,060
Investment income	10,053	-	10,053
Total	<u>77,575</u>	<u>93,299</u>	<u>170,874</u>
EXPENDITURE ON			
Raising funds	10,794	-	10,794
Charitable activities			
Local history	37,567	132,401	169,968
Total	<u>48,361</u>	<u>132,401</u>	<u>180,762</u>
NET INCOME/(EXPENDITURE)	29,214	(39,102)	(9,888)
RECONCILIATION OF FUNDS			
Total funds brought forward	21,417	1,097,343	1,118,760
TOTAL FUNDS CARRIED FORWARD	<u>50,631</u>	<u>1,058,241</u>	<u>1,108,872</u>

KINLOCH HISTORICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 4 APRIL 2025

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 5 April 2024	1,180,010	28,558	18,593	18,473	1,245,634
Additions	-	-	24,479	-	24,479
At 4 April 2025	1,180,010	28,558	43,072	18,473	1,270,113
DEPRECIATION					
At 5 April 2024	216,559	11,376	13,268	11,344	252,547
Charge for year	38,538	5,712	4,901	5,566	54,717
At 4 April 2025	255,097	17,088	18,169	16,910	307,264
NET BOOK VALUE					
At 4 April 2025	924,913	11,470	24,903	1,563	962,849
At 4 April 2024	963,451	17,182	5,325	7,129	993,087

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	4.4.25	4.4.24
	£	£
Trade debtors	7,368	2,915
Grants receivable	-	4,167
Prepayments	-	8,218
	7,368	15,300

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	4.4.25	4.4.24
	£	£
Trade creditors	4,229	331
Taxation and social security	3,205	11,201
Other creditors	858	1,058
	8,292	12,590

KINLOCH HISTORICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 4 APRIL 2025

14. MOVEMENT IN FUNDS

	At 5.4.24 £	Net movement in funds £	Transfers between funds £	At 4.4.25 £
Unrestricted funds				
General fund	50,630	(22,869)	36,212	63,973
Cafe	-	1,807	3,123	4,930
	<u>50,630</u>	<u>(21,062)</u>	<u>39,335</u>	<u>68,903</u>
Restricted funds				
War Memorial Fund	740	(37)	-	703
Development Fund	1,008,159	(38,047)	(8,218)	961,894
Charity Shop	31,117	-	(31,117)	-
Revenue funding	18,226	(10,955)	-	7,271
	<u>1,058,242</u>	<u>(49,039)</u>	<u>(39,335)</u>	<u>969,868</u>
TOTAL FUNDS	<u>1,108,872</u>	<u>(70,101)</u>	<u>-</u>	<u>1,038,771</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,975	(112,844)	(22,869)
Cafe	24,068	(22,261)	1,807
	<u>114,043</u>	<u>(135,105)</u>	<u>(21,062)</u>
Restricted funds			
War Memorial Fund	2,335	(2,372)	(37)
Development Fund	15,000	(53,047)	(38,047)
Revenue funding	4,388	(15,343)	(10,955)
	<u>21,723</u>	<u>(70,762)</u>	<u>(49,039)</u>
TOTAL FUNDS	<u>135,766</u>	<u>(205,867)</u>	<u>(70,101)</u>

Comparatives for movement in funds

	At 5.4.23 £	Net movement in funds £	At 4.4.24 £
Unrestricted funds			
General fund	21,417	29,213	50,630
Restricted funds			
War Memorial Fund	740	-	740
Development Fund	1,052,602	(44,443)	1,008,159
Charity Shop	22,001	9,116	31,117
Revenue funding	22,000	(3,774)	18,226
	<u>1,097,343</u>	<u>(39,101)</u>	<u>1,058,242</u>
TOTAL FUNDS	<u>1,118,760</u>	<u>(9,888)</u>	<u>1,108,872</u>

KINLOCH HISTORICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 4 APRIL 2025

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,575	(48,362)	29,213
Restricted funds			
Development Fund	78,683	(123,126)	(44,443)
Charity Shop	9,116	-	9,116
Revenue funding	5,500	(9,274)	(3,774)
	<u>93,299</u>	<u>(132,400)</u>	<u>(39,101)</u>
TOTAL FUNDS	<u>170,874</u>	<u>(180,762)</u>	<u>(9,888)</u>

General Fund

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

War Memorial Fund

This fund represents funds held to assist with maintaining the War Memorial.

Development Fund

This fund represents funds generated in relation to redevelopment of Balallan Old School as a Community Hub.

Charity Shop

This fund holds the activities of the charity shop which generates funds for the wider organisation.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 4 April 2025.

16. CASH AT BANK AND IN HAND

Cash at bank and in hand balances are held as follows:

	Unrestricted £	Restricted £	Total £
General account 2	13,469	20,372	33,841
War Memorial	-	703	703
Development	17,835	6,883	24,718
Charity shop	17,584	-	17,584
	<u>48,888</u>	<u>27,958</u>	<u>76,846</u>

KINLOCH HISTORICAL SOCIETY
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 4 APRIL 2025

	Unrestricted funds £	Restricted funds £	4.4.25 Total funds £	4.4.24 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	1,858	-	1,858	3,907
Other trading activities				
Fundraising events	361	-	361	-
Laundrette	7,782	-	7,782	10,574
Charity shop	19,404	-	19,404	12,750
Gift shop	3,984	-	3,984	4,861
Cafe income	22,377	-	22,377	13,875
	53,908	-	53,908	42,060
Investment income				
Rents received	8,355	-	8,355	10,015
Deposit account interest	28	-	28	38
	8,383	-	8,383	10,053
Charitable activities				
Grants	35,565	21,723	57,288	108,773
Membership	785	-	785	770
Publications	2,684	-	2,684	911
Other income	5,860	-	5,860	2,640
Employment allowance	5,000	-	5,000	1,760
	49,894	21,723	71,617	114,854
Total incoming resources	114,043	21,723	135,766	170,874
EXPENDITURE				
Other trading activities				
Purchases	9,376	-	9,376	10,794
Charitable activities				
Wages	55,265	14,766	70,031	73,124
Social security	5,482	-	5,482	6,664
Pensions	795	-	795	1,470
Insurance	7,796	-	7,796	3,980
Postage and stationery	6,946	-	6,946	996
Advertising	917	-	917	2,462
Utilities	22,264	-	22,264	14,476
Repairs and maintenance	7,202	4,517	11,719	11,520
Cleaning	2,352	-	2,352	-
IT Software Subs	7,763	295	8,058	-
Travel	1,573	-	1,573	690
Subscriptions	-	-	-	916
Carried forward	118,355	19,578	137,933	116,298

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KINLOCH HISTORICAL SOCIETY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 4 APRIL 2025

	Unrestricted funds £	Restricted funds £	4.4.25 Total funds £	4.4.24 Total funds £
Charitable activities				
Brought forward	118,355	19,578	137,933	116,298
Legal and professional fees	1,584	-	1,584	992
General charges	1,146	37	1,183	550
Depreciation of tangible fixed assets	3,570	51,147	54,717	51,142
	124,655	70,762	195,417	168,982
Support costs				
Finance				
Bank charges	-	-	-	2
Governance costs				
Accountancy	1,074	-	1,074	984
Total resources expended	135,105	70,762	205,867	180,762
Net expenditure	(21,062)	(49,039)	(70,101)	(9,888)

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