

**REGISTERED COMPANY NUMBER: SC162441 (Scotland)**  
**REGISTERED CHARITY NUMBER: SC015602**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2025**  
**for**  
**Voluntary Action Barra & Vatersay**

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

## **Voluntary Action Barra & Vatersay**

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**Voluntary Action Barra & Vatersay (Registered number: SC162441)**

**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 charity's objectives are:-

To promote any charitable purpose for the inhabitants of the islands of Barra and Vatersay and in particular the advancement of education, the furtherance of health and the relief of poverty, distress and sickness.

To promote and organise co-operation and the achievement of the above purposes and to that end to bring together Council Representatives of the Statutory Authorities and voluntary organisations engaged in the furtherance of the above purposes or any of them within the islands of Barra and Vatersay.

To do all or any other things as will properly attain the above purposes.

**Report of the Trustees  
for the Year Ended 31 March 2025**

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

This year has seen a continuation of the services that VABV has provided for many years with the addition of the Carbon Neutral Initiative Project and VABV acting as its anchor organisation.

There have been many challenges faced through the year but our staff continue to address these and the services that our community has relied upon over the years.

By far the biggest challenge has been associated with the costs connected with Community Transport. The age of the two oldest vehicles has meant that repairs has been more frequent and more costly. In addition, electrical issues with one of the EV minibuses has also meant trips to the mainland for diagnostic works. A reduction on the number of clients requiring the transport services has also affected our income.

In order to address this imbalance, the trustees have taken the decision to look to restructure the Community Transport service by selling on the current stock of minibuses and make way for the two new vehicles due in January 2026. In addition, its building known as the workshop is to be placed on the open market in the new year.

Additional grant applications will also be made in January to protect and continue the vital services that we provide.

**Guth Bharraidh**

Increase costs relating to printing the Guth Bharraidh have been picked up and in order to address this, we have terminated the lease of one of the two printers. Our Trustees are taking discussions forward with local grant funding organisations to address the charity's financial pressures.

**Carbon Neutral Islands (CNI)**

Carbon Neutral Islands (CNI) is a Scottish Government programme supporting islands to become carbon neutral by 2040. It delivers key commitments in the National Islands Plan by creating local jobs, strengthening island economies, and protecting island environments from climate change, while contributing to Scotland's wider 2045 net zero target.

In May 2022, the Scottish Government announced that Barra & Vatersay, Great Cumbrae, Hoy, Islay, Raasay and Yell would take part in the initial phase of the programme, demonstrating how Scotland's islands can lead in renewable energy innovation and climate resilience.

In the first phase of the project, wide ranging baseline carbon audits were carried out for each island. These identified key carbon sources and sinks with the aim of stimulating discussion and engagement with the local communities. Each island worked with the technical team at Community Energy Scotland to ensure local data informed the baseline carbon audit, which also included work by external consultants.

The next step was for each island to create its own Community Climate Action Plan, or CCAP. A CCAP is a roadmap for the island's decarbonisation journey, combining community ideas, local knowledge, and technical data to set out projects and actions for reducing emissions and building a sustainable future. Each plan is a living document, owned by the community, and can be updated as progress is made or new challenges arise. Barra & Vatersay's CCAP was published in June 2023 and is available to view on the CNI website - <https://cni.scot/>.

In 2023/24, each island received its first capital investment, with £1 million distributed equally across the six islands. 2024/25 introduced the current funding system, the CNI Capital Fund was established as a competitive bid process, with each island's local authority leading applications for larger, shovel-ready projects with a minimum budget of £75,000. Proposals are reviewed by the CNI Capital Fund Investment Panel, which awards funding based on alignment with core programme objectives. 2024/25 also saw the launch of the CNI Direct Allocation, providing each island with funding to support smaller capital projects that align with CNI objectives.

On Barra & Vatersay, the CNI Capital Fund has focused on the Decarbonising Community Spaces Programme, supporting renewable energy installations and energy-efficiency improvements across key community buildings. At Cobhair Bharraigh, roof-mounted solar PV, battery storage, plus heating and energy efficiency upgrades were completed in October 2025. The next phase, at Vatersay Hall, will include similar upgrades and a new wind turbine, due for completion in 2026.

Through the CNI Direct Allocation, Barra & Vatersay has delivered smaller phases of the Decarbonising Community Spaces Programme, including upgrades at Garadh Bagh a Tuath and plans for ground-mounted solar at the Heritage Centre in 2026. Funding has also supported the purchase of community transport electric vehicles, e-bikes and energy monitors, along with a tree planting initiative and the installation of an EV charger at the VABV office.

Looking ahead, the focus will remain on the Decarbonising Community Spaces Programme while also investing in local training and skills development to build capacity on the islands. The project is also exploring innovative approaches to tackling emissions, including scoping the potential for biochar production on Barra & Vatersay.

**Voluntary Action Barra & Vatersay (Registered number: SC162441)**

**Report of the Trustees  
for the Year Ended 31 March 2025**

**FINANCIAL REVIEW**

**Principal funding sources**

The charity's core funding is received from Co-Cheangal Innse, Comhairle nan Eilean Siar (CNES), the Scottish Government, Uist & Barra Substance Misuse Partnership, transport income, social lotteries, donations and sales/subscriptions of the Guth Bharraidh newspaper.

**Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

**Going concern**

As of 31 March 2025, the charity's free reserves stood at a negative £43,332. The board of trustees, however, regards this financial situation as temporary. Since the year-end, they have taken several measures to reverse the deficit.

The charity is in the process of selling a property, which has attracted multiple expressions of interest, and the sale is expected to conclude by the end of March 2026. In addition, the board is restructuring the vehicle fleet, planning to sell existing vehicles to raise funds and replace them with more cost-effective alternatives to enhance operational efficiency.

To address any potential delays in property and vehicle sales, the board is also investigating a bridging loan for possible use.

Furthermore, the trustees are exploring grant funding to conduct a review of the charity's organisational structure.

Given these actions, the board believes it is appropriate to maintain the going concern assumption.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**CONSTITUTION**

The charity, which is a recognised charity in Scotland, is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 1 January 1996 as the successor to Barra and Vatersay Council of Social Service, at which date all of the assets of the Council were transferred to the Company.

**METHOD OF APPOINTMENT OR ELECTION OF DIRECTORS**

At the Annual General Meeting one third of the members of the Board shall retire from office and, being eligible, shall offer themselves for re-election.

**Organisational structure**

Voluntary Action Barra and Vatersay is a company limited by guarantee (Company Registration Number SC162441). It is recognised as a charity for tax purposes by HMRC and by the Office of the Scottish Charities Regulator (Ref. SC015602).

The management of the Voluntary Action Barra and Vatersay is the responsibility of the council of management, which is elected under the terms of the constitution.

Board Members decide on the main direction of the organisation, the overall budget setting, the training and development strategy and approve or otherwise any new developments brought to them either by the volunteers, voluntary sector organisation or project staff and manager.

The organisation has a full time manager who reports to the Board on a regular basis and is responsible for the day to day running of the organisation, overall management of the different projects and the financial management of the available resources.

There are ongoing commitments e.g. the weekly community paper Guth Bharraidh, the Isle of Barra website and the provision of facilities, support, information and advice for the community and the wide range of community organisations in Barra and Vatersay. Isleofbarra.com is the main website for local information, community support and tourism enquiries. There are a number of specific projects that come under the overall management of the organisation such the Community Transport project, the Barra Youth Cafe and the Community Radio project. Staff and volunteers play an important part in the development of the organisation and their input is valued. The need to maintain and develop skills and to identify training needs is a continuous process. The manager is also on the Board of Management of the Volunteer Centre Western Isles.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

SC162441 (Scotland)

**Voluntary Action Barra & Vatersay (Registered number: SC162441)**

**Report of the Trustees  
for the Year Ended 31 March 2025**

**Registered Charity number**  
SC015602

**Registered office**  
Castlebay  
Isle of Barra  
HS9 5XD

**Trustees**  
I Dewar  
D F Manford  
B Currie  
J M MacNeil

**Company Secretary**  
E MacNeil

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

**Bankers**  
Royal Bank of Scotland  
Castlebay  
Isle of Barra  
HS9 5XA

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Voluntary Action Barra & Vatersay 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).

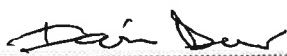
Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 Charities 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 .....29.03.2026..... and signed on its behalf by:

  
.....  
I Dewar - Trustee

**Independent Examiner's Report to the Trustees of  
Voluntary Action Barra & Vatersay (Registered number: SC162441)**

I report on the accounts for the year ended 31 March 2025 set out on pages six 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.

*F MacLeod*

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: 23/03/2026

**Voluntary Action Barra & Vatersay**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	31/3/25 Total funds £	31/3/24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		570	-	570	431
<b>Charitable activities</b>					
Core		183,853	108,659	292,512	429,047
Heritage		8,400	-	8,400	-
Other trading activities	2	18,562	-	18,562	31,256
<b>Total</b>		<u>211,385</u>	<u>108,659</u>	<u>320,044</u>	<u>460,734</u>
<b>EXPENDITURE ON</b>					
Raising funds		14,722	-	14,722	19,964
<b>Charitable activities</b>					
Core		240,761	56,028	296,789	338,427
Depreciation		15,290	14,947	30,237	34,252
<b>Total</b>		<u>270,773</u>	<u>70,975</u>	<u>341,748</u>	<u>392,643</u>
<b>NET INCOME/(EXPENDITURE)</b>		(59,388)	37,684	(21,704)	68,091
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		64,371	150,996	215,367	147,276
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>4,983</u>	<u>188,680</u>	<u>193,663</u>	<u>215,367</u>

The notes form part of these financial statements



**Voluntary Action Barra & Vatersay (Registered number: SC162441)**

**Balance Sheet  
31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	31/3/25 Total funds £	31/3/24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	48,315	44,833	93,148	105,257
<b>CURRENT ASSETS</b>					
Debtors	9	12,328	-	12,328	7,300
Prepayments and accrued income		10,713	123,842	134,555	272,299
Cash at bank and in hand		(42,050)	91,417	49,367	9,797
		(19,009)	215,259	196,250	289,396
<b>CREDITORS</b>					
Amounts falling due within one year	10	(24,323)	(71,412)	(95,735)	(179,286)
<b>NET CURRENT ASSETS</b>		(43,332)	143,847	100,515	110,110
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		4,983	188,680	193,663	215,367
<b>NET ASSETS</b>		4,983	188,680	193,663	215,367
<b>FUNDS</b>	12				
Unrestricted funds				4,983	64,371
Restricted funds				188,680	150,996
<b>TOTAL FUNDS</b>				193,663	215,367

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

- 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 22/03/2026 and were signed on its behalf by:



I Dewar - Trustee

The notes form part of these financial statements

## **Voluntary Action Barra & Vatersay**

### **Notes to the Financial Statements for the Year Ended 31 March 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 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.

##### **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.

##### **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.

##### **Tangible fixed assets**

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

Equipment	- 25% on reducing balance
Motor vehicles	- 25% on straight line

##### **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.

##### **Pension costs and other post-retirement benefits**

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

# Voluntary Action Barra & Vatersay

## Notes to the Financial Statements - continued for the Year Ended 31 March 2025

### 2. OTHER TRADING ACTIVITIES

	31/3/25	31/3/24
	£	£
Sale of publications & advertising	10,569	22,647
Training income & recoveries	-	365
Website, media & service income	-	241
Social Lotteries	7,993	8,003
	<u>18,562</u>	<u>31,256</u>

### 3. NET INCOME/(EXPENDITURE)

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

	31/3/25	31/3/24
	£	£
Depreciation - owned assets	30,237	34,252
Independent Examiner fees - Independent Examination	2,340	2,250
Independent Examiner fees - Preparation of financial statements	2,340	2,250
Independent Examiner fees - Bookkeeping software subscription	508	482
	<u></u>	<u></u>

### 4. TRUSTEES' REMUNERATION AND BENEFITS

Donald Manford, trustee, received remuneration of £3,065 (2024 - £7,544) for his role as a trustee during the year.

#### Trustees' expenses

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

### 5. STAFF COSTS

	31/3/25	31/3/24
	£	£
Wages and salaries	218,594	231,821
Social security costs	10,534	11,620
Other pension costs	3,873	3,948
	<u>233,001</u>	<u>247,389</u>

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

	31/3/25	31/3/24
	13	13
Project & administration	<u>13</u>	<u>13</u>

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

The charity's key management is the manager and compensation which comprises of gross wages, employer's national insurance and pension contributions amounted to £42,485 (2024 - £42,950) during the year.

**Voluntary Action Barra & Vatersay**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	431	-	431
<b>Charitable activities</b>			
Core	189,417	239,630	429,047
Other trading activities	31,256	-	31,256
<b>Total</b>	<u>221,104</u>	<u>239,630</u>	<u>460,734</u>
<b>EXPENDITURE ON</b>			
Raising funds	19,964	-	19,964
<b>Charitable activities</b>			
Core	235,640	102,787	338,427
Depreciation	19,992	14,260	34,252
<b>Total</b>	<u>275,596</u>	<u>117,047</u>	<u>392,643</u>
<b>NET INCOME/(EXPENDITURE)</b>	(54,492)	122,583	68,091
Transfers between funds	76,013	(76,013)	-
<b>Net movement in funds</b>	21,521	46,570	68,091
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	42,850	104,426	147,276
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>64,371</u></u>	<u><u>150,996</u></u>	<u><u>215,367</u></u>

**7. GRANTS TO THIRD PARTIES**

Recipient	31/03/25 £	31/03/24 £
Barra Clay Pigeon Club	750	-
Castlebay Community Council	-	1,200
Barra Dance Club	500	-
Garadh a Bhagh a Tuath	2,000	-
Cobhair Bharraigh	1,148	1,022
Western Isles Community Society	471	471
Barra Heritage Centre	750	1,000
Barra & Vatersay Community (Castlebay Marina)	-	1,200
Castlebay Community Hall	-	1,500
	<u><u>5,619</u></u>	<u><u>6,393</u></u>

# Voluntary Action Barra & Vatersay

## Notes to the Financial Statements - continued for the Year Ended 31 March 2025

### 8. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 April 2024	2,973	179,287	280,409	462,669
Additions	-	18,128	-	18,128
At 31 March 2025	<u>2,973</u>	<u>197,415</u>	<u>280,409</u>	<u>480,797</u>
<b>DEPRECIATION</b>				
At 1 April 2024	296	133,141	223,975	357,412
Charge for year	59	16,069	14,109	30,237
At 31 March 2025	<u>355</u>	<u>149,210</u>	<u>238,084</u>	<u>387,649</u>
<b>NET BOOK VALUE</b>				
At 31 March 2025	<u>2,618</u>	<u>48,205</u>	<u>42,325</u>	<u>93,148</u>
At 31 March 2024	<u>2,677</u>	<u>46,146</u>	<u>56,434</u>	<u>105,257</u>

### 9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/25 £	31/3/24 £
Trade debtors	12,001	5,850
Other debtors	327	1,450
	<u>12,328</u>	<u>7,300</u>

### 10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/25 £	31/3/24 £
Social security and other taxes	2,964	4,497
Other creditors	72,854	153,554
Accruals and deferred income	19,917	21,235
	<u>95,735</u>	<u>179,286</u>

A creditor balance of £8,400, carried forward from the prior year for the Clan MacNeil Gathering, was released during the current year following the board's determination that the project's objectives had been fulfilled.

Accruals and deferred income includes £3,385 (2024 - £2,650) for Guth Barraigh Newspaper income that had been paid for subscription periods after the year end.

### 11. LEASING AGREEMENTS

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

	31/3/25 £	31/3/24 £
Within one year	7,077	8,312
Between one and five years	-	7,077
	<u>7,077</u>	<u>15,389</u>

**Voluntary Action Barra & Vatersay**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**12. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	7,937	(45,279)	(37,342)
Designated Vehicle Fund	56,434	(14,109)	42,325
	<u>64,371</u>	<u>(59,388)</u>	<u>4,983</u>
<b>Restricted funds</b>			
Energy Saving Trust	19,578	(4,895)	14,683
Investing In Communities Fund	244	(61)	183
Covid-19 Supporting Communities Fund	1,487	(372)	1,115
Carbon Neutral Island	129,687	43,012	172,699
	<u>150,996</u>	<u>37,684</u>	<u>188,680</u>
<b>TOTAL FUNDS</b>	<u>215,367</u>	<u>(21,704)</u>	<u>193,663</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	211,385	(256,664)	(45,279)
Designated Vehicle Fund	-	(14,109)	(14,109)
	<u>211,385</u>	<u>(270,773)</u>	<u>(59,388)</u>
<b>Restricted funds</b>			
Energy Saving Trust	-	(4,895)	(4,895)
Investing In Communities Fund	-	(61)	(61)
Covid-19 Supporting Communities Fund	-	(372)	(372)
Carbon Neutral Island	108,659	(65,647)	43,012
	<u>108,659</u>	<u>(70,975)</u>	<u>37,684</u>
<b>TOTAL FUNDS</b>	<u>320,044</u>	<u>(341,748)</u>	<u>(21,704)</u>

**Voluntary Action Barra & Vatersay**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	42,850	(35,683)	770	7,937
Designated Vehicle Fund	-	(18,809)	75,243	56,434
	<u>42,850</u>	<u>(54,492)</u>	<u>76,013</u>	<u>64,371</u>
<b>Restricted funds</b>				
Energy Saving Trust	97,797	(6,527)	(71,692)	19,578
Western Isles Development Trust	301	-	(301)	-
Investing In Communities Fund	325	(81)	-	244
Barrathon - Transport-E	1,000	-	(1,000)	-
Mens Shed	1,500	-	(1,500)	-
CNES Food Fund	20	-	(20)	-
Covid-19 Supporting Communities Fund	1,983	(496)	-	1,487
Youth & Philanthropy Initiative - Electric bus	1,500	-	(1,500)	-
Carbon Neutral Island	-	129,687	-	129,687
	<u>104,426</u>	<u>122,583</u>	<u>(76,013)</u>	<u>150,996</u>
<b>TOTAL FUNDS</b>	<u>147,276</u>	<u>68,091</u>	<u>-</u>	<u>215,367</u>

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	221,104	(256,787)	(35,683)
Designated Vehicle Fund	-	(18,809)	(18,809)
	<u>221,104</u>	<u>(275,596)</u>	<u>(54,492)</u>
<b>Restricted funds</b>			
Energy Saving Trust	-	(6,527)	(6,527)
Investing In Communities Fund	-	(81)	(81)
Covid-19 Supporting Communities Fund	-	(496)	(496)
Better Places Fund - Nature Scotland	10,358	(10,358)	-
Community Energy Scotland	6,000	(6,000)	-
Carbon Neutral Island	223,272	(93,585)	129,687
	<u>239,630</u>	<u>(117,047)</u>	<u>122,583</u>
<b>TOTAL FUNDS</b>	<u>460,734</u>	<u>(392,643)</u>	<u>68,091</u>

# **Voluntary Action Barra & Vatersay**

## **Notes to the Financial Statements - continued for the Year Ended 31 March 2025**

### **12. MOVEMENT IN FUNDS - continued**

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

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	42,850	(80,962)	770	(37,342)
Designated Vehicle Fund	-	(32,918)	75,243	42,325
	<u>42,850</u>	<u>(113,880)</u>	<u>76,013</u>	<u>4,983</u>
<b>Restricted funds</b>				
Energy Saving Trust	97,797	(11,422)	(71,692)	14,683
Western Isles Development Trust	301	-	(301)	-
Investing In Communities Fund	325	(142)	-	183
Barrathon - Transport-E	1,000	-	(1,000)	-
Mens Shed	1,500	-	(1,500)	-
CNES Food Fund	20	-	(20)	-
Covid-19 Supporting Communities Fund	1,983	(868)	-	1,115
Youth & Philanthropy Initiative - Electric bus	1,500	-	(1,500)	-
Carbon Neutral Island	-	172,699	-	172,699
	<u>104,426</u>	<u>160,267</u>	<u>(76,013)</u>	<u>188,680</u>
<b>TOTAL FUNDS</b>	<u>147,276</u>	<u>46,387</u>	<u>-</u>	<u>193,663</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 £
<b>Unrestricted funds</b>			
General fund	432,489	(513,451)	(80,962)
Designated Vehicle Fund	-	(32,918)	(32,918)
	<u>432,489</u>	<u>(546,369)</u>	<u>(113,880)</u>
<b>Restricted funds</b>			
Energy Saving Trust	-	(11,422)	(11,422)
Investing In Communities Fund	-	(142)	(142)
Covid-19 Supporting Communities Fund	-	(868)	(868)
Better Places Fund - Nature Scotland	10,358	(10,358)	-
Community Energy Scotland	6,000	(6,000)	-
Carbon Neutral Island	331,931	(159,232)	172,699
	<u>348,289</u>	<u>(188,022)</u>	<u>160,267</u>
<b>TOTAL FUNDS</b>	<u>780,778</u>	<u>(734,391)</u>	<u>46,387</u>

The charity's restricted funds have been provided for the following purpose:

<b>Restricted fund</b>	<b>Purpose</b>
Energy Saving Trust	for the purchase of EV chargers, e-bikes and storage. This fund is carried forward as fixed assets
Investing in Communities Fund	funded by the Scottish Government and CNES, this project carries out community engagement and workshops on strategic vision, common goals, cohesion and developing a community approach to locality. This fund is carried forward as fixed assets



## **Voluntary Action Barra & Vatersay**

### **Notes to the Financial Statements - continued for the Year Ended 31 March 2025**

#### **12. MOVEMENT IN FUNDS - continued**

Covid-19 Supporting Communities Fund

funded by the Highlands & Islands Enterprise, this project helped keep the local community and vulnerable people in touch during the pandemic by establishing and manning a community phone line and providing funds to other voluntary organisations. The funds carried forward consist of fixed assets.

Carbon Neutral Island

for the Carbon Neutral Island Project. This fund was ongoing at year end.

#### **13. RELATED PARTY DISCLOSURES**

Donald Manford, trustee, received remuneration of £3,065 (2024 - £7,544) for his role as a employee during the year.

**Voluntary Action Barra & Vatersay**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025**

	31/3/25 £	31/3/24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	570	431
<b>Other trading activities</b>		
Sale of publications & advertising	10,569	22,647
Training income & recoveries	-	365
Website, media & service income	-	241
Social Lotteries	7,993	8,003
	<hr/> 18,562	<hr/> 31,256
<b>Charitable activities</b>		
Transport income	19,767	27,446
Wage Recharge	6,171	-
Grants	274,974	401,601
	<hr/> 300,912	<hr/> 429,047
<b>Total incoming resources</b>	<hr/> 320,044	<hr/> 460,734
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Printing	15,229	18,983
Bad debts	(507)	981
	<hr/> 14,722	<hr/> 19,964
<b>Charitable activities</b>		
Wages	218,594	231,821
Social security	10,534	11,620
Pensions	3,873	3,948
Rent, rates & insurance	10,064	9,131
Light and heat	3,632	3,399
Postage, stationery & telephone	7,884	7,859
Sundries	1,770	6,061
Advertising	-	745
Cleaning	1,822	682
Project expenses	23,339	41,829
Travel, subsistence & meeting	1,017	2,698
Bookkeeping	508	482
Repairs & renewals	387	2,790
Professional fees	2,520	3,900
Grants to Third Parties	5,619	6,393
Freehold property	59	59
Fixtures and fittings	16,069	15,384
Motor vehicles	14,109	18,809
	<hr/> 321,800	<hr/> 367,610
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	594	569
<b>Governance costs</b>		
Accountancy fees	4,632	4,500

This page does not form part of the statutory financial statements

**Voluntary Action Barra & Vatersay**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025**

	31/3/25 £	31/3/24 £
Total resources expended	341,748	392,643
Net (expenditure)/income	(21,704)	68,091

This page does not form part of the statutory financial statements