

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	04	2024	To	31	03	2025

Reference and administration details

Charity name	Barra Heritage and Cultural Centre
Other names charity is known by	Comunn Eachdraidh Bharraidh Agus Bhatarsaidh
Registered charity number	SC023908
Charity's principal address	CASTLEBAY
	ISLE OF BARRA
	Postcode HS9 5XB

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	CHAIR		
2	VICE CHAIR		
3	TREASURER		
4	SECRETARY		
5	CURATOR		
6	MEMBER		
7	MEMBER		
8	MEMBER		
9	MEMBER		
10	MEMBER		
11	MEMBER		
12	MEMBER		
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The charity was established by a charitable trust deed on 27 August 1995.

Trustee recruitment and appointment

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Trust Deed.

Objectives and activities

Charitable purposes

The principal objective of the charity is to advance and promote the education of the public about the culture and heritage of the islands of Barra and Vatersay. The society operates a heritage centre, Dualchas in Castlebay.

Summary of the main activities
in relation to these objects

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

Preparations for a hopefully busy season following the success of the Homecoming Event in 2023 began. We employed two paid members of staff to work alternate weeks in the tearoom and exhibition gallery.

By June visitor numbers were up following visits from three cruise ships early in our season. By the last week in August visitor figures had fallen away as is normal, so we closed for the season in the first week of September.

The Tearoom was very popular, so a decision was taken that the kitchen and tearoom needed to be brought up to Council Environmental Health standard. We were fortunate to be awarded funding of £11,000 from Crown Estates towards the upgrade costs. This amounted to approximately 70% of the cost required to carry out the works.

Following our closure, planning and purchasing of the new kitchen began and during the winter months the old kitchen was stripped out and new kitchen installed. The kitchen and Tearoom were rewired and new lighting installed.

In December our storage heating RTS (Radio Tele switch) broke down and despite numerous communications with our supplier SSEN nothing was getting fixed. The building was getting extremely cold.

A meeting was called and it was agreed to do away with the storage heating and install Rionte wall radiators instead, which have heating available all day. The fund raisers were in action again and were successful in obtaining funding of £3400 from CBAB to purchase and install the heaters.

Plans and preparations were underway for new projects for the up-and-coming season.

Financial review

Brief statement of the charity's policy on reserves

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 Executive Committee 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.

Reserve Account 31st March 2025 £34,203 (2024 - £33,721).

Details of any deficit

Donated facilities and services (if any)

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)
OSCR will accept
digital or typed
signatures

Full name(s)

Position (e.g. Chair)

Date

CHAIR

Monday 17 November 2025

Barra Heritage and Cultural Centre

SC023908



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	APRIL	2024		31	MARCH	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	1,821				1,821	503
Legacies					-	
Grants	5,500	12,000			17,500	9,500
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	482				482	458
Rents from land & buildings					-	
Gross receipts from other charitable activities	18,869				18,869	22,275
					-	
A1 Sub total	26,672	12,000	-	-	38,672	32,736
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	26,672	12,000	-	-	38,672	32,736
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	44,899	12,878			57,777	36,428
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	990
Preparation of annual accounts	612				612	990
Legal costs					-	
Other					-	
					-	
A3 Sub total	45,511	12,878	-	-	58,389	38,408
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	45,511	12,878	-	-	58,389	38,408
Net receipts / (payments)	(18,839)	(878)	-	-	(19,717)	(5,672)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(18,839)	(878)	-	-	(19,717)	(5,672)

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Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	22,201	34,599			56,800	62,471
	Surplus / (deficit) shown on receipts and payments account	(18,839)	(878)			(19,717)	(5,672)
						-	
						-	
	Cash and bank balances at end of year	3,362	33,721	-	-	37,083	56,799
	(Agree balances with receipts and payments account(s))						

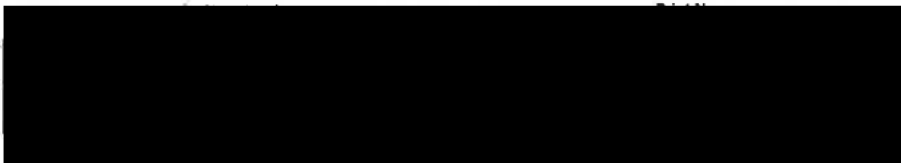
	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Tangible Assets - Freehold property - Depreciation 2%	Unrestricted Fund	209,229	95,427	97,374
	Tangible Assets - Digitalisation equipment - Depreciation 25%	Restricted Fund	10,998	4,471	5,961
	Tangible Assets - Fixtures & fittings - Depreciation 25%	Unrestricted Fund	46,219	1,145	1,527
	Tangible Assets - Computer equipment - Depreciation 25%	Unrestricted Fund	2,212	436	581
		Total	268,658	101,478	105,443

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees



Date of approval

17/11/2025

Barra Heritage and Cultural Centre

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
	1,821				1,821	503
Total	1,821	-	-	-	1,821	503

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
CNES - Homecoming			-	4,000
WILL - Homecoming			-	1,000
CNES - Crown Estate - MARLOCH PROJECT HOMECOMING VIDEO			-	3,500
CBAB - Am Bogsa Ciuil			-	1,000
YPI AWARD	3,250		3,250	
ROBERTSON TRUST	1,000		1,000	
EILIDHS TRUST - Am Bogsa Ciuil		1,000	1,000	
WILL	750		750	
CNES - CROWN ESTATE - Kitchen refit		11,000	11,000	
CBAB SPAGAN	500		500	
Total	5,500	12,000	17,500	9,500

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
ENTRY, CAFÉ, OTHER	18,869				18,869	22,275
Total	18,869	-	-	-	18,869	22,275

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Wages	5,171	1,000			6,171	5,700
Rates & Water	706				706	690
Insurance	2,096				2,096	1,483
Light & Heat	5,096				5,096	7,237
Telephone	701				701	547
Postage & Stationery	476				476	722
Consumables	1,454	878			2,332	
Advertising	207				207	135
Equipment & Repairs	28,326	11,000			39,326	19,243
Card fees	136				136	
Books, CD's & Music	400				400	374
Payroll Accountancy	130				130	297
					-	
					-	
Total	44,899	12,878	-	-	57,777	36,428

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Additional analysis (2)

5 Breakdown of unrestricted funds

	GENERAL	YPI - Core	Robertson Trust - Core	Will & CSAS Spagan	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	1,821				1,821	503
Legacies					-	
Grants		3,250	1,000	1,250	5,500	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	482				482	458
Rents from land & buildings					-	
Gross receipts from other charitable activities	18,869				18,869	17,225
Sub total	21,172	3,250	1,000	1,250	26,672	18,186
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	21,172	3,250	1,000	1,250	26,672	18,186
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	40,011	3,250	1,000	1,250	44,899	36,428
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	990
Preparation of annual accounts	612				612	990
Legal costs					-	
Sub total	40,623	3,250	1,000	1,250	45,511	38,408
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	40,623	3,250	1,000	1,250	45,511	38,408
Net receipts / (payments)	(19,451)	-	-	-	(18,839)	(20,222)
Transfers to / (from) funds						
Surplus / (deficit) for year	(19,451)	-	-	-	(18,839)	(20,222)

Nature and purpose of funds

2024-25

The YPI award was for the charity's core running costs. This fund was fully expended during the year.

The Robertson Trust unrestricted fund is for the charity's core running costs. This fund was fully expended during the year.

The WILL unrestricted fund is for the charity's core running costs. This fund was fully expended during the year.

The Colmhearsnachd Bharraich agus Bhalarsaidh SPAGAN unrestricted fund is for the charity's core running costs. This fund was fully expended during the year.

Additional analysis (3)

6 Breakdown of restricted funds

	CNES - CROWN ESTATE - KITCHEN REFURB	Ellidhs Trust - Am Bogsa Ciuil	TRANSFER OF TAKINGS FROM RESERVE - MAIN ACCOUNT	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants	11,000	1,000			12,000	9,500
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	11,000	1,000	-	-	12,000	9,500
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	11,000	1,000	-	-	12,000	9,500
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	11,000	1,000	878		12,878	9,500
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	11,000	1,000	878	-	12,878	9,500
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	11,000	1,000	878	-	12,878	9,500
Net receipts / (payments)	-	-	(878)	-	(878)	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	(878)	-	(878)	-

Nature and purpose of funds

2022-23 FUNDS

The Museum Galleries Scotland fund is held for the Barra Heritage Centre Digitisation Project. The balance carried forward consists of fixed assets and will be expended as depreciation.

CNES Crown Estates was provided for the delivery of the charity's heritage centre project. This fund has been fully expended during the year 2024-25

2023-24 FUNDS

The Coimhearsnachd Bharraidh agus Bhatarsaidh fund was to provide Am Bogsa Ciuil on Sunday afternoons throughout the year 2024-25. This fund has been fully expended during the year 2024-25

2024-25 FUNDS

The Ellidhs Trust fund is to provide Am Bogsa Ciuil on Sunday afternoons throughout the year 2024-25. This fund has been fully expended during the year 2024-25

CNES Crown Estates was provided for the Kitchen refit. This fund has been fully expended during the year 2024-25

APPENDIX 3



Report to the trustees/members of

Registered charity number

On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Signed:**

Name:

Relevant professional qualification(s) or body (if any):

Address:

Independent examiner's report on the accounts

v2

Charity name
BARRA HERITAGE AND CULTURAL CENTRE

SC023908

Period start date			to	Period end date		
Day	Month	Year		Day	Month	Year
01	04	2024		31	03	2025

APPENDIX 2 : PAGES ONE - SIX

(remember to include the page numbers of additional sheets)

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the 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.

In the course of my examination, no matter has come to my attention

- 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 comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: 17/11/2025

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose