

Kilmuir & Logie Easter Action & Development Group

Scotland · Charity number SC024561

Details

Known as	KALE
Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	1996-10-17
Register	View on the OSCR register

Contact

Address
The Mercat Centre
Munro Crescent
Milton
Kildary
Invergordon
IV18 0PX

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of health', 'the advancement of citizenship or community development', 'any other purpose that may reasonably be regarded as analogous to any of the preceding purposes'

What the charity does: The Mercat Centre is a community building owned/run by Kilmuir & Logie Easter Action & Development Group the Group was established in 1996 directly as a result of need, the fragile rural community appears in the Scottish Index of Multiple Deprivation (SIMD). Directors are made up of local volunteers, whose aim is to improve the lives of those in the community. The Charity worked out of a Local Authority House, the group found they were out growing the house and began to fundraise in 2008 to build a purpose built building to house Projects/Services. With a lot of hard work & dedication from Directors, Staff /Volunteers, the Mercat opened its doors in November 2010. The Centre is a lifeline to many the cost of living crisis both the Community/Charity have been affected by this.

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

Objectives: To promote the benefit of the residents and inhabitants of Kilmuir and Logie Easter Parishes and its environs by associating with local and statutory authorities, voluntary organisations, residents and inhabitants in a common effort to advance education and provide facilities in the interest of social welfare for

recreation and other leisure time occupation with the object of improving the conditions of life of the aforementioned residents and inhabitants.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£62,906	£56,910	-	3
2024-10-31	£45,679	£50,931	-	3
2023-10-31	£49,289	£56,086	-	3
2022-10-31	£62,186	£47,728	-	3
2021-10-31	£46,837	£48,003	-	3

Kilmuir & Logie Easter Action & Development Group

Scotland - Charity number SC024561

Accounts

REGISTERED COMPANY NUMBER: SC169101 (Scotland)
REGISTERED CHARITY NUMBER: SC024561

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 October 2025

for

Kilmuir and Logie Easter Action and
Development Group

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Kilmuir and Logie Easter Action and
Development Group

Contents of the Financial Statements
for the Year Ended 31 October 2025

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Kilmuir and Logie Easter Action and
Development Group

Report of the Trustees
for the Year Ended 31 October 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 October 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 purposes of KALE, as recorded in the Memorandum and Articles of Association, are to promote the benefit of the residents and inhabitants of Kilmuir and Logie Easter Parishes and its environs by associating with local and statutory authorities, voluntary organisations, residents and inhabitants in a common effort to advance education and provide facilities in the interest of social welfare, for recreation and other leisure time occupation with the object of improving conditions of life of the above afore mentioned residents and inhabitants.

Significant activities

During the year ending October 2025:

The Christmas Fayre was held later this year - on the 20th November 2024 - and it, along with the Meet and Eat Christmas Buffet and Children's Party day in December, all went very well. Toddlers that we are aware of living in the area were invited and parents brought them along to meet with Santa. These events were made possible by the continued funding support from the Beinn Tharsiunn Wind Farm Fund, with support from the local community council, Albyn Housing Community Fund and fundraising by the KALE Group.

Hampers were distributed to those attending Food bank in December 2024.

Meet and Eat has continued weekly into 2025 with funding from Hope Charity, Invergordon - this Community Lunch is open to all age groups.

Kilmuir and Logie Easter Action and
Development Group

Report of the Trustees
for the Year Ended 31 October 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Visiting Services and Training

These included :

Highlife Highland IT Courses (mobile and digital devices), Employability, Changeworks, Driving Theory.

Many groups continue to use the Centre:

Bee keepers association, Flower Group, Home start East Highland, Kilmuir & Logie Church of Scotland activities, Chatty Crafter's, Young at Heart, Geology, Local History, Tain Civic Trust, Woodlands Trust, Invergordon Academy. The NHS Highland Alcohol and Drugs partnership and the Scottish Recovery Consortium Event.

The Centre staff continue to provide office help to the community through printing and help with online forms & job search, support with CV's, emails and the set up and maintenance of Universal Credit accounts online.

The Recycle Room receives large amounts of donations - Hope in Invergordon, the charity who supports local groups, still receives our old goods. The Food bank continued weekly throughout 2025 with additional parcels made up from referrals. Fareshare food distribution continued to supply us from Aberdeen and their new Tain depot monthly with additional contributions from Coop Alness & small donations from ASDA Tain.

KALE formed a partnership with Highlife Highland to deliver a children's Summer Hub throughout the July summer break and funding was secured from Children in Need and children were provided with Breakfast, Lunch, Sports & Crafts.

Thanks to Brightstart, Inspiring Communities, we have received funding to continue Mercat Munchies Breakfast Club into 2026.

FINANCIAL REVIEW

Financial position

Total reserves at the balance sheet date amounted to £1,208,800 (2024 - £1,202,805) including total cash at bank of £40,292 (2024 - £44,395). The directors are satisfied that these reserves are sufficient to enable the charity to meet its charitable objectives.

After a detailed review of restricted fund balances, and what expenses had historically been attributed to the restricted funds, the directors agreed to adjust the accounts to reflect the correct closing position by means of transfers between funds.

Reserves policy

The directors have examined the requirements for free reserves which are those unrestricted funds not invested in fixed assets. The aim of the directors remains to increase the fund to a sustainable amount and they are confident that the on-going activities which are planned will generate increased funds for the unrestricted reserve.

FUTURE PLANS

2025-2026: A Year of Challenges and Progress:

The past year has been both busy and challenging for our group, as we continue to face increasing operational and maintenance costs. Despite these obstacles, we remain committed to providing a safe and welcoming environment for all.

We were proud to celebrate the 15th birthday of the Mercat Centre on November 1st, 2025. Ensuring safety and maintenance is always a priority to guarantee the well-being of our staff and the community we serve.

The Kale Group extends its gratitude to our dedicated staff, as well as all the groups, services, and projects operating out of the Centre. Your ongoing efforts help us uphold our mission to support and uplift the community. Together, we continue to work towards our goal of 'improving the conditions of life' within our local area.

Thank you for your continued dedication and support.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 17 October 1996 and registered as a charity on 14 February 1996. 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 each.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and under the Articles are known as directors. Under the requirements of the Memorandum and Articles of Association, the directors are re-elected at the first board meeting after the Annual General Meeting.

The Board seeks to reflect the community in which it serves, at the same time as having skills related to the services that it aims to deliver.

Organisational structure

The management structure comprises the Board of Directors who are also the designated trustees of the charity.

The directors meet on a monthly basis attended by the Development Workers who manage the day to day operations of the charity.

Kilmuir and Logie Easter Action and
Development Group

Report of the Trustees
for the Year Ended 31 October 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

New Trustees are likely to be familiar with the work of the charity, if only through helping to run the numerous events that are held.

Notwithstanding this, they will be expected to spend time with the chairperson and the development workers to familiarise themselves with:

- a. The obligations of Board members
- b. The main documents that set out the operational framework for the charity, including the Memorandum and Articles of Association and the Service Level Agreement with Highland Council
- c. The work of Kilmuir and Easter Logie Action & Development Group ('KALE') and its finances, referring to the last annual accounts and recent Board Meeting Minutes
- d. Future plans and objectives
- e. The Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC169101 (Scotland)

Registered Charity number

SC024561

Registered office

Mercat Centre
Munro Crescent
Milton
Invergordon
Ross-shire
IV18 0PX

Trustees

Mrs A E Macleod Treasurer
A M Newdick Chairperson
Ms S Kennedy Secretary
Ms T Broadbent
Rev A J Drummond
P E Laird-Measures
P Marshall

Company Secretary

Ms S Kennedy

Kilmuir and Logie Easter Action and
Development Group

Report of the Trustees
for the Year Ended 31 October 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Approved by order of the board of trustees on 25 February 2026 and signed on its behalf by:



A M Newdick - Trustee

Independent Examiner's Report to the Trustees of
Kilmuir and Logie Easter Action and
Development Group

I report on the accounts for the year ended 31 October 2025 set out on pages seven to sixteen.

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.



MARCUS D MACIVER
The Institute of Chartered Accountants of Scotland

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

25 February 2026

Kilmuir and Logie Easter Action and
Development Group

Statement of Financial Activities
for the Year Ended 31 October 2025

	Notes	Unrestricted funds £	Restricted funds £	31.10.25 Total funds £	31.10.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		919	-	919	602
Charitable activities					
Lunch Club	3	-	1,500	1,500	1,435
Breakfast Club		4,543	-	4,543	1,555
Other activities		165	900	1,065	15,502
Room rental		23,682	-	23,682	16,621
Mercat Centre operation		464	-	464	4,971
Wages		-	26,203	26,203	-
Crisis		-	-	-	4,224
Toddler club		-	-	-	97
Summer Hub		4,095	-	4,095	-
Meet and Eat		-	-	-	70
Investment income	2	435	-	435	602
Total		34,303	28,603	62,906	45,679
EXPENDITURE ON					
Charitable activities					
Breakfast Club		774	-	774	716
Other activities		-	500	500	975
Mercat Centre operation		18,567	-	18,567	16,538
Wages		5,770	26,303	32,073	29,659
Crisis		-	-	-	784
COVID		400	-	400	-
Toddler club		-	-	-	9
Summer Hub		3,416	-	3,416	-
Meet and Eat		-	1,180	1,180	2,250
Total		28,927	27,983	56,910	50,931
NET INCOME/(EXPENDITURE)		5,376	620	5,996	(5,252)
Transfers between funds	9	(1,559)	1,559	-	-
Net movement in funds		3,817	2,179	5,996	(5,252)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,202,285	520	1,202,805	1,208,057
TOTAL FUNDS CARRIED FORWARD		1,206,102	2,699	1,208,801	1,202,805

The notes form part of these financial statements

Kilmuir and Logie Easter Action and
Development Group

Balance Sheet
31 October 2025

	Notes	Unrestricted funds £	Restricted funds £	31.10.25 Total funds £	31.10.24 Total funds £
FIXED ASSETS					
Tangible assets	6	1,159,610	-	1,159,610	1,159,610
CURRENT ASSETS					
Debtors	7	10,168	-	10,168	70
Cash at bank and in hand		37,594	2,699	40,293	44,395
		<u>47,762</u>	<u>2,699</u>	<u>50,461</u>	<u>44,465</u>
CREDITORS					
Amounts falling due within one year	8	(1,270)	-	(1,270)	(1,270)
		<u>46,492</u>	<u>2,699</u>	<u>49,191</u>	<u>43,195</u>
NET CURRENT ASSETS					
		<u>1,206,102</u>	<u>2,699</u>	<u>1,208,801</u>	<u>1,202,805</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>1,206,102</u>	<u>2,699</u>	<u>1,208,801</u>	<u>1,202,805</u>
NET ASSETS					
		<u>1,206,102</u>	<u>2,699</u>	<u>1,208,801</u>	<u>1,202,805</u>
FUNDS					
	9			1,206,102	1,202,285
Unrestricted funds				2,699	520
Restricted funds				<u>1,208,801</u>	<u>1,202,805</u>
TOTAL FUNDS					

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

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

Kilmuir and Logie Easter Action and
Development Group

Balance Sheet - continued
31 October 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 25 February 2026 and were signed on its behalf by:

A E Macleod - Trustee

a Macleod
A M Newdick
A M Newdick - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

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

Plant and Machinery depreciation is provided at the annual rates in order to write off each asset over its estimated useful life to a minimum value deemed to be recoverable on disposal.

Freehold property is not depreciated on the basis that no impairment of value has occurred in the period.

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.

Kilmuir and Logie Easter Action and
Development Group

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

2. INVESTMENT INCOME

	31.10.25	31.10.24
	£	£
Deposit account interest	435	602
	<u>435</u>	<u>602</u>

3. INCOME FROM CHARITABLE ACTIVITIES

		31.10.25	31.10.24
	Activity	£	£
Projects	Lunch Club	-	435
Grants	Lunch Club	1,500	1,000
Projects	Breakfast Club	520	555
Grants	Breakfast Club	4,023	1,000
Projects	Other activities	-	373
Office income	Other activities	165	-
Grants	Other activities	900	15,129
Office income	Room rental	6,356	-
Room rental	Room rental	17,326	16,621
Projects	Mercat Centre operation	427	-
Office income	Mercat Centre operation	37	4,171
Grants	Mercat Centre operation	-	800
Grants	Wages	26,203	-
Grants	Crisis	-	4,224
Projects	Toddler club	-	97
Projects	Summer Hub	495	-
Grants	Summer Hub	3,600	-
Projects	Meet and Eat	-	70
		<u>61,552</u>	<u>44,475</u>

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

	31.10.25	31.10.24
	£	£
Albyn Housing	450	-
Community Council	-	129
Other grants	-	1,000
Beinn Tharsuinn	450	2,000
Hope Invergordon	1,500	1,000
The Robertson Trust	-	8,800
Co-op	-	4,224
Foyle Foundation	-	5,000
Bright Start	4,023	-
Children in Need	3,600	-
Weir Charitable Trust	21,203	-
Garfield Weston	5,000	-
	<u>36,226</u>	<u>22,153</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. STAFF COSTS

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

	31.10.25	31.10.24
Centre Manager	1	1
Cleaner - Part time	1	1
Project Officer	1	1
	<u>3</u>	<u>3</u>

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

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 November 2024 and 31 October 2025	<u>1,159,110</u>	<u>19,855</u>	<u>1,178,965</u>
DEPRECIATION			
At 1 November 2024 and 31 October 2025	<u>-</u>	<u>19,355</u>	<u>19,355</u>
NET BOOK VALUE			
At 31 October 2025	<u>1,159,110</u>	<u>500</u>	<u>1,159,610</u>
At 31 October 2024	<u>1,159,110</u>	<u>500</u>	<u>1,159,610</u>

Kilmuir and Logie Easter Action and
Development Group

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

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.25	31.10.24
	£	£
Trade debtors	10,168	70
	<u>10,168</u>	<u>70</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.25	31.10.24
	£	£
Other creditors	190	190
Accrued expenses	1,080	1,080
	<u>1,270</u>	<u>1,270</u>

9. MOVEMENT IN FUNDS

	At 1.11.24 £	Net movement in funds £	Transfers between funds £	At 31.10.25 £
Unrestricted funds				
General fund	1,202,285	4,233	(416)	1,206,102
Projects	-	(1,474)	1,474	-
Summer Hub	-	2,617	(2,617)	-
	<u>1,202,285</u>	<u>5,376</u>	<u>(1,559)</u>	<u>1,206,102</u>
Restricted funds				
Wages	-	(100)	1,317	1,217
Meet and Eat	320	320	(640)	-
Christmas Party	200	400	(600)	-
Restricted Projects	-	-	1,482	1,482
	<u>520</u>	<u>620</u>	<u>1,559</u>	<u>2,699</u>
TOTAL FUNDS	<u>1,202,805</u>	<u>5,996</u>	<u>-</u>	<u>1,208,801</u>

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,025	(21,792)	4,233
Projects	4,183	(5,657)	(1,474)
Summer Hub	4,095	(1,478)	2,617
	<u>34,303</u>	<u>(28,927)</u>	<u>5,376</u>
Restricted funds			
Wages	26,203	(26,303)	(100)
Meet and Eat	1,500	(1,180)	320
Christmas Party	900	(500)	400
	<u>28,603</u>	<u>(27,983)</u>	<u>620</u>
TOTAL FUNDS	<u><u>62,906</u></u>	<u><u>(56,910)</u></u>	<u><u>5,996</u></u>

Comparatives for movement in funds

	At 1.11.23 £	Net movement in funds £	Transfers between funds £	At 31.10.24 £
Unrestricted funds				
General fund	1,205,345	(10,401)	7,341	1,202,285
Projects	-	7,341	(7,341)	-
	<u>1,205,345</u>	<u>(3,060)</u>	<u>-</u>	<u>1,202,285</u>
Restricted funds				
Meet and Eat	2,191	(2,180)	309	320
Toddler Group	221	88	(309)	-
Christmas Party	300	(100)	-	200
	<u>2,712</u>	<u>(2,192)</u>	<u>-</u>	<u>520</u>
TOTAL FUNDS	<u><u>1,208,057</u></u>	<u><u>(5,252)</u></u>	<u><u>-</u></u>	<u><u>1,202,805</u></u>

9. 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	22,796	(33,197)	(10,401)
Projects	8,916	(1,575)	7,341
	<u>31,712</u>	<u>(34,772)</u>	<u>(3,060)</u>
Restricted funds			
Wages	13,000	(13,000)	-
Meet and Eat	70	(2,250)	(2,180)
Toddler Group	97	(9)	88
Christmas Party	800	(900)	(100)
	<u>13,967</u>	<u>(16,159)</u>	<u>(2,192)</u>
TOTAL FUNDS	<u>45,679</u>	<u>(50,931)</u>	<u>(5,252)</u>

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

	At 1.11.23 £	Net movement in funds £	Transfers between funds £	At 31.10.25 £
Unrestricted funds				
General fund	1,205,345	(6,168)	6,925	1,206,102
Projects	-	5,867	(5,867)	-
Summer Hub	-	2,617	(2,617)	-
	<u>1,205,345</u>	<u>2,316</u>	<u>(1,559)</u>	<u>1,206,102</u>
Restricted funds				
Wages	-	(100)	1,317	1,217
Meet and Eat	2,191	(1,860)	(331)	-
Toddler Group	221	88	(309)	-
Christmas Party	300	300	(600)	-
Restricted Projects	-	-	1,482	1,482
	<u>2,712</u>	<u>(1,572)</u>	<u>1,559</u>	<u>2,699</u>
TOTAL FUNDS	<u>1,208,057</u>	<u>744</u>	<u>-</u>	<u>1,208,801</u>

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,821	(54,989)	(6,168)
Projects	13,099	(7,232)	5,867
Summer Hub	4,095	(1,478)	2,617
	<u>66,015</u>	<u>(63,699)</u>	<u>2,316</u>
Restricted funds			
Wages	39,203	(39,303)	(100)
Meet and Eat	1,570	(3,430)	(1,860)
Toddler Group	97	(9)	88
Christmas Party	1,700	(1,400)	300
	<u>42,570</u>	<u>(44,142)</u>	<u>(1,572)</u>
TOTAL FUNDS	<u>108,585</u>	<u>(107,841)</u>	<u>744</u>

10. CONTINGENT LIABILITIES

A standard security over certain of the assets of the charity has been provided to Big Lottery Fund as part of the funding agreement with this organisation.

11. RELATED PARTY DISCLOSURES

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

Kilmuir and Logie Easter Action and
Development Group

Detailed Statement of Financial Activities
for the Year Ended 31 October 2025

	Unrestricted funds £	Restricted funds £	31.10.25 Total funds £	31.10.24 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	919	-	919	602
Investment income				
Deposit account interest	435	-	435	602
Charitable activities				
Projects	1,442	-	1,442	1,530
Office income	6,558	-	6,558	4,171
Room rental	17,326	-	17,326	16,621
Grants	7,623	28,603	36,226	22,153
	<u>32,949</u>	<u>28,603</u>	<u>61,552</u>	<u>44,475</u>
Total incoming resources	34,303	28,603	62,906	45,679
EXPENDITURE				
Charitable activities				
Wages	5,770	26,303	32,073	29,659
Insurance and other premise costs	2,715	-	2,715	2,527
Light and heat	7,958	-	7,958	9,544
Telephone	943	-	943	885
Office costs	624	-	624	821
Project costs	4,687	1,680	6,367	4,734
Repairs & maintenance	4,974	-	4,974	1,447
	<u>27,671</u>	<u>27,983</u>	<u>55,654</u>	<u>49,617</u>
Support costs				
Governance costs				
Accountancy fees	1,170	-	1,170	1,314
Legal fees	86	-	86	-
	<u>1,256</u>	<u>-</u>	<u>1,256</u>	<u>1,314</u>
Total resources expended	28,927	27,983	56,910	50,931
Net (expenditure)/income	5,376	620	5,996	(5,252)

This page does not form part of the statutory financial statements

