

Ness Sports & Recreation Association

Scotland · Charity number SC024876

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	1996-05-29
Register	View on the OSCR register

Contact

Address	Sporsnis Lionel Port of Ness Isle of Lewis HS2 0XB
Website	www.sporsnis.co.uk

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', 'the advancement of the arts, heritage, culture or science', 'the advancement of public participation in sport', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended', 'the promotion of equality and diversity', 'the advancement of environmental protection or improvement'

What the charity does: Ness Sports and Recreation Association operates and manages the Sporsnis community and sports centre at Lionel in Ness, Isle of Lewis, which provides a wide range of services for visitors and local people alike. The community facility includes a two-lane bowling alley, main sports hall, fitness room, soft play area and meeting rooms. The charity also publishes the 20-page fortnightly community newspaper 'Fios' which covers topics of interest to the community.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: To promote the benefit of the inhabitants of the Ness, Isle of Lewis and the surrounding area by advancing education and in the interests of social welfare to provide or assist in the provision of facilities for recreation and other leisure-time occupation so that the conditions of life of the aforementioned inhabitants may be improved. To do all such other lawful things as are incidental or conducive to the attainment of the foregoing objects.

Geography

- **Main operating location:** Western Isles
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£219,087	£283,932	-	11
2024-10-31	£185,456	£241,353	-	10
2023-10-31	£153,891	£250,773	-	11
2022-10-31	£188,196	£242,918	-	12
2021-10-31	£219,993	£266,289	-	11
2020-10-31	£154,396	£205,122	-	12

Accounts

REGISTERED COMPANY NUMBER: SC274276 (Scotland)
REGISTERED CHARITY NUMBER: 024876

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2025
FOR
NESS SPORTS AND RECREATION ASSOCIATION

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

NESS SPORTS AND RECREATION ASSOCIATION

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FOR THE YEAR ENDED 31 OCTOBER 2025

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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 main objective of the charity is to promote the benefit of the inhabitants of the Ness, Isle of Lewis and the surrounding area by advancing education and in the interests of social welfare to provide or assist in the provision of facilities for recreation and other leisure-time occupation so that the conditions of life of the aforementioned inhabitants may be improved.

Significant activities

The principal activity of the charity during the year under review was the management and administration of the 'Spòrsnis' community facility at Lionel, Ness, Isle of Lewis and the production of the 20-page fortnightly community newspaper 'fios'. The two lane bowling alley, main sports hall, fitness room, softplay area and meeting rooms continue to be a good source of income. The newspaper in particular has boosted our funds with increased advertising.

Volunteers

As Spòrsnis strives to be a successful, professionally run business, there continues to be less input from volunteers at reception but the charity relies heavily on volunteer mechanics to maintain the bowling machinery. We are also fortunate to have local skilled tradesmen who `fix` things free of charge. Some staff and directors continue to freely contribute their time and energy.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

One staff member has qualified as a Personal Trainer and we have started to provide Personal Training services.

Unfortunately, our development trainee has decided to leave Spòrsnis to pursue her career elsewhere.

Gymnastics continues to show growth, but other activities have shown a reduction in attendance which is being addressed by launching new activities such as Lego club which has very good attendance.

Spòrsnis has now taken over running the Ploigh, holiday activity programme which is working well.

New equipment in the Weights gym has brought it up to a high standard and we have seen an increase in gym users as a result.

Internal and external factors

The charity is now less dependent upon the support of public funding agencies to assist in the ongoing delivery of the aims and objectives of the organisation. The trustees are confident that the main objectives for the forthcoming year will be achieved.

FINANCIAL REVIEW

Principal funding sources

In addition to the funds raised through membership subscriptions, admissions and sale of the newspaper, the charity is partially dependent on grants, donations and fundraising to fund its operational costs. 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 Association's short term operational requirements.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2025

FINANCIAL REVIEW

Reserves policy

The General fund and Designated fund represents the unrestricted funds from past operating results. It also represents the free reserves of the charity. The cost of the Sporsnis facility is funded by the income generated from the use of the facilities, fundraising activities and public grants. The trustees consider that the level of unrestricted reserves held at 31 October 2025, which equates to approximately four months operating expenditure, is sufficient to meet the day to day activities of the charity as presently structured. The trustees have an amount of £20,000 in a Designated Contingency fund to assist with future operating, repair and restructuring costs.

During the year the charity's resources expended exceeded incoming resources resulting in net expenditure of £64,845 for the period (2024 - net expenditure of £55,897). This represents an increase of £9,844 in unrestricted funds and a decrease of £74,689 in restricted funds. The unrestricted general fund has as a result increased to £83,270

The decrease in restricted funds relates mainly to the depreciation charge for the year charged to restricted funds in respect of the Sporsnis community facility, equipment and fittings. The restricted Sports Centre and Equipment funds represent the funds raised to assist with the building of the community facility and the purchase of equipment and fittings and are utilised to fund the future depreciation of the capital expenditure.

FUTURE PLANS

Negotiations continue towards the management of the swimming pool on behalf of the Council; we continue to await their engagement.

A new website is being prepared for Fios which will allow subscribers to access their purchased subscription directly and also the archive.

We are seeking funding for a bike shelter and new cardio gym equipment.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Association is a charitable company limited by guarantee, incorporated on 6 October 2004. 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.

Recruitment and appointment of new trustees

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

Under the terms of the Memorandum and Articles of Association the Elected Directors are appointed by the members at the Annual General Meeting. One third of the Elected Directors must retire by rotation at each Annual General Meeting.

The Board may also invite any Nominated Member of the company to nominate representatives to be appointed as Nominated Directors. Nominated Directors do not require to retire by rotation.

Organisational structure

The board consists of voluntary directors who manage the affairs of the charity through regular board meetings. The charity has reviewed its internal operational structure to assist in the effective management of the organisation. Since November 2011 a manager has been placed to deal with day to day operations. The charity has two full time employees and twelve part time employees who assist with running the centre and the bi weekly newspaper.

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.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Wider network

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

Related parties

The charity's wholly owned subsidiary company, Sporsnis Limited, which was a non-trading/dormant company, was dissolved during the year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC274276 (Scotland)

Registered Charity number

024876

Registered office

Sporsnis

Lionel

Port of Ness

Isle of Lewis

HS2 0XB

Trustees

R Morrison (resigned 1.10.25)

V M Russell

O L Van Voorst

A Macleod

J Murray (resigned 29.1.25)

B M Smith Retired (appointed 26.3.25)

R Smith Retired (appointed 26.3.25)

Independent Examiner

CIB Services

Chartered Accountants

63 Kenneth Street

Stornoway

Isle of Lewis

Western Isles

HS1 2DS

Bankers

The Co-operative Bank plc

1 Balloon Street

Manchester

M60 4EP

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

Approved by order of the board of trustees on 27 May 2026 and signed on its behalf by:

O L Van Voorst - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NESS SPORTS AND RECREATION ASSOCIATION

I report on the accounts for the year ended 31 October 2025 set out on pages five 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.

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

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

27 May 2026

NESS SPORTS AND RECREATION ASSOCIATION

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

		Unrestricted funds £	Restricted funds £	31.10.25 Total funds £	31.10.24 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	3,899	-	3,899	6,031
Charitable activities	4	201,239	13,500	214,739	179,383
Investment income	3	449	-	449	42
Total		205,587	13,500	219,087	185,456
EXPENDITURE ON					
Raising funds		15,008	-	15,008	11,269
Charitable activities		180,735	88,189	268,924	230,084
Total		195,743	88,189	283,932	241,353
NET INCOME/(EXPENDITURE)		9,844	(74,689)	(64,845)	(55,897)
RECONCILIATION OF FUNDS					
Total funds brought forward		73,426	580,635	654,061	709,958
TOTAL FUNDS CARRIED FORWARD		83,270	505,946	589,216	654,061

The notes form part of these financial statements

NESS SPORTS AND RECREATION ASSOCIATION (REGISTERED NUMBER: SC274276)

BALANCE SHEET
31 OCTOBER 2025

	Notes	31.10.25 £	31.10.24 £
FIXED ASSETS			
Tangible assets	9	523,166	594,871
CURRENT ASSETS			
Debtors	10	15,305	6,856
Cash at bank		58,369	60,290
		<u>73,674</u>	<u>67,146</u>
CREDITORS			
Amounts falling due within one year	11	(7,624)	(7,956)
NET CURRENT ASSETS		<u>66,050</u>	<u>59,190</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>589,216</u>	<u>654,061</u>
NET ASSETS		<u>589,216</u>	<u>654,061</u>
FUNDS	13		
Unrestricted funds:			
General fund		63,270	53,426
Designated Contingency fund		20,000	20,000
		<u>83,270</u>	<u>73,426</u>
Restricted funds		<u>505,946</u>	<u>580,635</u>
TOTAL FUNDS		<u>589,216</u>	<u>654,061</u>

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

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 27 May 2026 and were signed on its behalf by:

O L Van Voorst - Trustee

The notes form part of these financial statements

NESS SPORTS AND RECREATION ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 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.

These accounts are prepared in pound sterling which is the functional currency of the charity and are rounded to the nearest £.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Financial reporting standard 102 - reduced disclosure exemptions

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

- the requirements of Section 7 Statement of Cash Flows.

Preparation of consolidated financial statements

The financial statements contain information about Ness Sports and Recreation Association as an individual charity and do not contain consolidated financial information as the parent of a group. The charity has taken the option under Section 398 of the Companies Act 2006 and Regulation 6 of the Charities Accounts (Scotland) Regulations 2006 not to prepare consolidated financial statements as the charity and its subsidiary, Sporsnis Limited, qualify as a small group and the gross income of the group is below the charities group accounts preparation threshold.

Critical accounting judgements and key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year relate to the useful economic lives and residual values 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. Details of the values of tangible fixed assets are included in the notes to the financial statements..

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.

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

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.

NESS SPORTS AND RECREATION ASSOCIATION

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

1. ACCOUNTING POLICIES - continued

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.

Governance costs

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

Allocation and apportionment of costs

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

Tangible fixed assets

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

Buildings	- 4% on cost
Bowling equipment	- 10% on cost
Equipment and fittings	- 20% on cost

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

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

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.

Investments

Fixed asset investments in group undertakings are stated at cost less accumulated provision.

NESS SPORTS AND RECREATION ASSOCIATION

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

2. DONATIONS AND LEGACIES

	31.10.25	31.10.24
	£	£
Donations	3,558	5,392
Gift aid	341	639
	<u>3,899</u>	<u>6,031</u>

3. INVESTMENT INCOME

	31.10.25	31.10.24
	£	£
Bank account interest	449	42
	<u>449</u>	<u>42</u>

All investment income arises from assets held within the UK.

4. INCOME FROM CHARITABLE ACTIVITIES

		31.10.25	31.10.24
	Activity	£	£
Shop Income	Charitable activities	9,813	7,077
Newsletter income	Charitable activities	44,490	42,738
Rental income	Charitable activities	20,814	19,476
Grants	Charitable activities	63,990	35,263
Membership fees	Charitable activities	3,215	3,096
Sports and fitness income	Charitable activities	35,214	28,286
Bowling income	Charitable activities	21,467	23,935
Employment Allowance	Charitable activities	8,100	4,919
Showers/waste disposal income	Charitable activities	5,231	4,795
Printing income	Charitable activities	875	609
Renewables income	Charitable activities	1,530	9,189
		<u>214,739</u>	<u>179,383</u>

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

	31.10.25	31.10.24
	£	£
Comhairle nan Eilean Siar	-	1,800
Comhairle nan Eilean Siar - CRF	11,100	-
Lewis and Harris Sports Council	-	1,747
Urras Oighreachd Ghabhsainn	45,000	30,870
National lottery fund	3,640	-
Sea Changers	-	846
The Scottish Beacon	750	-
CNES Community Transport	-	-
	<u>3,500</u>	<u>-</u>
	<u>63,990</u>	<u>35,263</u>

NESS SPORTS AND RECREATION ASSOCIATION

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

5. NET INCOME/(EXPENDITURE)

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

	31.10.25	31.10.24
	£	£
Depreciation - owned assets	<u>82,455</u>	<u>82,455</u>

6. 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.

7. STAFF COSTS

	31.10.25	31.10.24
	£	£
Wages and salaries	118,008	111,024
Social security costs	8,250	4,919
Other pension costs	1,383	1,025
	<u>127,641</u>	<u>116,968</u>

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

	31.10.25	31.10.24
	11	11
Charitable activities	<u>11</u>	<u>11</u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,031	-	6,031
Charitable activities			
Charitable activities	177,812	1,571	179,383
Investment income	42	-	42
Total	<u>183,885</u>	<u>1,571</u>	<u>185,456</u>
EXPENDITURE ON			
Raising funds	11,269	-	11,269
Charitable activities			
Charitable activities	149,783	80,301	230,084

NESS SPORTS AND RECREATION ASSOCIATION

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued				
		Unrestricted funds £	Restricted funds £	Total funds £
Total		<u>161,052</u>	<u>80,301</u>	<u>241,353</u>
NET INCOME/(EXPENDITURE)		22,833	(78,730)	(55,897)
RECONCILIATION OF FUNDS				
Total funds brought forward		<u>50,593</u>	<u>659,365</u>	<u>709,958</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>73,426</u></u>	<u><u>580,635</u></u>	<u><u>654,061</u></u>
9. TANGIBLE FIXED ASSETS				
	Buildings £	Bowling equipment £	Equipment and fittings £	Totals £
COST				
At 1 November 2024	1,722,026	118,756	172,627	2,013,409
Additions	<u>-</u>	<u>-</u>	<u>10,750</u>	<u>10,750</u>
At 31 October 2025	<u>1,722,026</u>	<u>118,756</u>	<u>183,377</u>	<u>2,024,159</u>
DEPRECIATION				
At 1 November 2024	1,169,036	100,297	149,205	1,418,538
Charge for year	<u>68,880</u>	<u>2,930</u>	<u>10,645</u>	<u>82,455</u>
At 31 October 2025	<u>1,237,916</u>	<u>103,227</u>	<u>159,850</u>	<u>1,500,993</u>
NET BOOK VALUE				
At 31 October 2025	<u>484,110</u>	<u>15,529</u>	<u>23,527</u>	<u>523,166</u>
At 31 October 2024	<u><u>552,990</u></u>	<u><u>18,459</u></u>	<u><u>23,422</u></u>	<u><u>594,871</u></u>
10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
			31.10.25 £	31.10.24 £
Trade debtors			10,949	2,649
Prepayments and accrued income			<u>4,356</u>	<u>4,207</u>
			<u><u>15,305</u></u>	<u><u>6,856</u></u>

NESS SPORTS AND RECREATION ASSOCIATION

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

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.25	31.10.24
	£	£
Trade creditors	3,184	200
Social security and other taxes	-	2,426
VAT	1,304	3,470
Other creditors	367	640
Accrued expenses	2,769	1,220
	<u>7,624</u>	<u>7,956</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31.10.25 Total funds	31.10.24 Total funds
	£	£	£	£
Fixed assets	21,262	501,904	523,166	594,871
Current assets	69,632	4,042	73,674	67,146
Current liabilities	(7,624)	-	(7,624)	(7,956)
	<u>83,270</u>	<u>505,946</u>	<u>589,216</u>	<u>654,061</u>

13. MOVEMENT IN FUNDS

	At 1.11.24 £	Net movement in funds £	At 31.10.25 £
Unrestricted funds			
General fund	53,426	9,844	63,270
Designated Contingency fund	20,000	-	20,000
	<u>73,426</u>	<u>9,844</u>	<u>83,270</u>
Restricted funds			
Revenue Grants fund	-	4,042	4,042
Equipment fund	27,645	(9,851)	17,794
Sports Centre fund	552,990	(68,880)	484,110
	<u>580,635</u>	<u>(74,689)</u>	<u>505,946</u>
TOTAL FUNDS	<u>654,061</u>	<u>(64,845)</u>	<u>589,216</u>

NESS SPORTS AND RECREATION ASSOCIATION

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

13. 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	205,587	(195,743)	9,844
Restricted funds			
Revenue Grants fund	13,500	(9,458)	4,042
Equipment fund	-	(9,851)	(9,851)
Sports Centre fund	-	(68,880)	(68,880)
	<u>13,500</u>	<u>(88,189)</u>	<u>(74,689)</u>
TOTAL FUNDS	<u><u>219,087</u></u>	<u><u>(283,932)</u></u>	<u><u>(64,845)</u></u>

Comparatives for movement in funds

	At 1.11.23 £	Net movement in funds £	At 31.10.24 £
Unrestricted funds			
General fund	30,593	22,833	53,426
Designated Contingency fund	20,000	-	20,000
	<u>50,593</u>	<u>22,833</u>	<u>73,426</u>
Restricted funds			
Equipment fund	37,495	(9,850)	27,645
Sports Centre fund	621,870	(68,880)	552,990
	<u>659,365</u>	<u>(78,730)</u>	<u>580,635</u>
TOTAL FUNDS	<u><u>709,958</u></u>	<u><u>(55,897)</u></u>	<u><u>654,061</u></u>

NESS SPORTS AND RECREATION ASSOCIATION

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

13. 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	183,885	(161,052)	22,833
Restricted funds			
Revenue Grants fund	1,570	(1,570)	-
Equipment fund	1	(9,851)	(9,850)
Sports Centre fund	-	(68,880)	(68,880)
	<u>1,571</u>	<u>(80,301)</u>	<u>(78,730)</u>
TOTAL FUNDS	<u>185,456</u>	<u>(241,353)</u>	<u>(55,897)</u>

FUNDS

General fund

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

Designated Contingency fund

This represents unrestricted funds designated by the trustees to assist with future operating, repair and restructuring costs. There was a transfer of £20,000 from this fund to general fund during the year ended 31 October 2023 to assist with the charity's costs during that year.

Revenue Grants fund

This represents grants received from public funding agencies and trusts in respect of specified revenue costs.

Equipment fund

This represents the grants and donations received in respect of equipment purchased for use by the community. The funds are utilised to fund the future depreciation of the capital expenditure.

Sports Centre fund

This represents the funds raised from various organisations to assist in the building of a multi-purpose community facility. The funds are utilised to fund the future depreciation of the capital expenditure.

14. RELATED PARTY DISCLOSURES

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

NESS SPORTS AND RECREATION ASSOCIATION

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

15. LIMITED BY GUARANTEE

The company is limited by guarantee and has no share capital. The liability of each member in the event of the company being wound up is restricted to £1.

16. PERMANENT ENDOWMENTS

The charity does not have any permanent endowments.