

COMPANY REGISTRATION NUMBER: SC209046  
CHARITY REGISTRATION NUMBER: SC030322

**Ionad Chaluim Chille Ile**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 July 2025**

**R A CLEMENT ASSOCIATES CHARTERED ACCOUNTANTS**

Chartered accountants  
5 Argyll Square  
Oban  
Argyll  
PA34 4AZ

**Ionad Chaluim Chille Ile**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 July 2025**

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# Ionad Chaluim Chille Ile

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

#### Year ended 31 July 2025

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2025.

#### Reference and administrative details

**Registered charity name** Ionad Chaluim Chille Ile

**Charity registration number** SC030322

**Company registration number** SC209046

**Principal office and registered office** Islay Gaelic Centre  
Gartnatra  
Ionad Chaluim Chille Ile  
Bowmore  
Isle Of Islay  
PA43 7LN

#### The trustees

Dr D O Dennis  
C Johnston  
Dr D Munro  
Dr G Munro  
J Lynch

Appointed 31 March 2025

**Patron** Brian Wilson

**Company secretary** Sheena MacKellar

**Independent examiner** Angus MacGillivray F.C.C.A. R A Clement Associates Chartered Accountants  
5 Argyll Square  
Oban  
Argyll  
PA34 4AZ

#### Structure, governance and management

##### Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 12 July 2000 and is recognised as a Scottish charity. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

# **Ionad Chaluim Chille Ìle**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 July 2025**

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#### **Structure, governance and management *(continued)***

##### **Recruitment and Appointment of Trustees**

The Board of ICCI consists of local Gaelic-speaking Directors and non-local Directors with relevant expertise in key strategic areas such as higher and community education and rural development. As such, new Directors are appointed depending on the skills and expertise required by the company but, being a busy community learning centre, it is preferable if the majority of Directors are Gaelic speakers based on Islay. Suitable candidates are identified and approached in partnership with other local groups involved in Gaelic development.

##### **Trustee induction and training**

An external Consultant has, in the past, delivered periodic training to the Board of Directors as required on their roles and responsibilities. A Director induction process for new Board members has been developed by the Manager.

##### **Risk Management**

The Trustees have examined the major business and operational risks which the Trust faces and have established systems to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

##### **Organisational Structure**

Ionad Chaluim Chille Ìle (hereinafter referred to as the "Gaelic Centre") is run by a voluntary Board of Directors which meets quarterly or on such occasions as are deemed necessary. Islay based members also meet in between meetings of the full Board, as and when necessary, to deal with operational matters. The Chair also has regular review meetings with the Centre Manager and, less frequently, with other staff members.

The Board of Directors is chaired by Catherine Johnston. The Vice Chair is Dorothy Dennis. The maximum composition of the Board is 10 members including representatives from Sabhal Mòr Ostaig and UHI. In addition to Board members, HIE and Bòrd na Gàidhlig have observer status.

During this period the Gaelic Centre employs one full time and five part-time staff, with additional members of staff working in Cafaidh Blasta

##### **Remuneration of Key Management Personnel**

The Key Management Personnel are considered to be the Board of Trustees and the Gaelic Centre Manager. Trustees are not remunerated. The Board annually reviews the remuneration package of the Gaelic Centre Manager. Where possible, job roles and remuneration are externally benchmarked against similar organisations. It must, however, be noted that funding for core activities continues to be harder to obtain.

# **Ionad Chaluim Chille Ile**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 July 2025**

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##### **Objectives and activities**

**In terms of Clause 3 of the Gaelic Centre's Memo and Articles its principal objectives are :-**

- 1 ) To advance education and in particular with regard to the Gaelic language and Gaelic heritage, culture, arts, crafts and music.
- 2 ) To promote, establish, operate and / or support other schemes of a charitable nature for the benefit of the residents of Islay and neighbouring areas.

This is achieved through the operation of a Gaelic Education, Community and Heritage facility at Gartnatra on the outskirts of Bowmore in the Isle of Islay. This provides facilities for the local community along with part-time courses in Gaelic language together with regular exhibitions, conferences and a genealogy research facility.

Courses in Gaelic language along with Conversation Circles are delivered in the Centre, online and throughout the island. Guided Walks in the community have been popular and related cultural events, including film, song, exhibitions and traditional music are delivered in the Centre and online from the Centre. There are also Early Years sessions in Gaelic for children aged 0-3 and their parents / carers.

Our new Digital Hub, Bogadh Ìle, tells the story of the Gaelic language and the history of the island throughout the years through various media such as 270 degrees wraparound films, augmented and virtual reality and bilingual story boards. It is a considerable educational resource for learning the Gaelic language and understanding Gaelic culture.

Traditional music tuition is offered, in the Centre, to children by Fèis Òigridh Ìle is Diùra and Islay Pipe Band. The Centre is used for Fèis Ìle events, the Islay Jazz Festival, Islay Book Festival and the Cantilena Festival.

The Centre provides conference and meeting room facilities for the local community with regular exhibitions, conferences and access to a local genealogist. It is a training venue for local organisations and also the DVLA Theory Test Centre for the island. It is a popular wedding venue and is also the principal venue used by off island businesses and organisations which wish to consult with the island community.

To complement this there is also an onsite, and very popular, café in the Centre, called Cafaidh Blasta. To promote Gaelic in the Centre it has a bilingual menu and Gaelic in the Community staff are on hand to help with pronunciation. It caters for the local community, visitors and the wide variety of events taking place during the year.

##### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

# **Ionad Chaluim Chille Ìle**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 July 2025**

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#### **Achievements and performance**

The principal activities of Ionad Chaluim Chille Ìle (ICCI) in pursuance of its charitable objects in the year 2024-25 were as follows:-

##### **a. Education**

During this period we delivered :-

- Primary School Gaelic tuition for the Language 1+ 2 programme.
- Gaelic classes for adults at all 4 levels of the CEFR - Common European Framework of Reference for Languages.
- Four weekly Gaelic conversation groups for different abilities and different areas of the island.
- Weekly Early Years Gaelic sessions during term time.
- Phase 2 of Bogadh Ìle, of our Gaelic Digital Hub began at the beginning of 2025.
- Regular ceilidhs.
- Guided walks throughout the island.
- Translation of an information booklet and leaflets for Scottish Power's Machairwind project.
- Continuation of the Tha Gàidhlig Agam project.
- Translation of books in the Bramble & Coultoon series, traditional Islay stories.

In this year 119 people received regular, progressive tuition, or the opportunity to use Gaelic over the course of the year. In addition, we were able to deliver individual Gaelic workshops to another 284 people, making a total of 403 people.

There was a considerable increase of 25% in Footfall recorded in the Centre throughout the year.

# **Ionad Chaluim Chille Ile**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 July 2025**

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##### **Achievements and performance *(continued)***

##### **b. Culture and Language**

The number of activities offered in the Centre and throughout the island increased.

In particular, we delivered :-

- Seachdain na Gàidhlig - participation in a national week of celebrating Gaelic throughout Scotland.
- Bogadh Ìle - our Gaelic digital Hub which allows people to find out more about Islay's Gaelic history and encourages them to speak Gaelic to the Centre's Gaelic in the community team. Although this was restricted due to Health & Safety while the extension was being built.
- Our Gaelic in the Community project to encourage more people to speak Gaelic in the community.
- Whisky Tasting and Traditional Music Evening.
- A look at Illicit Stilling with Gaelic workshop.
- Art classes through the medium of Gaelic.
- Gaelic guided walks.
- Ceilidhs.
- Advice on Gaelic translation to Fèis Ìle, Scottish Power, Bunnahabhain Distillery.
- A close partnership with Kilowen Distillery in the North of Ireland was developed.

##### **c. Commercial Activities**

The following are ways in which we raised money

- Teaching Gaelic and encouraging its use in the Centre and the community
- Staff fundraising
- Art exhibitions and heritage activities e.g. Family History enquiries
- Conference facilities and Room rental
- Shop - Am Bùth Beag
- Regular Ceilidhs
- Translation work

These activities had a major beneficial effect on our income

##### **Strategy and Business Planning**

We have now established Bogadh Ìle, Phase One. This comprises an Exhibition Room, Slow TV Room 270 degrees Film Room plus virtual and augmented reality experiences, all promoting Gaelic. In addition, for younger visitors there are interactive games in Gaelic.

# Ionad Chaluim Chille Ile

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 July 2025

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##### **Achievements and performance** *(continued)*

Phase 2 of the Bogadh Ìle project is well underway with a view to having this facility opening in the Spring of 2026.

We are working closely with Islay Development Initiative to reduce our carbon footprint by installing solar panels, LED lighting throughout the Centre and also exploring the possibility of renewing our windows and heating system.

We are looking at the feasibility of establishing a small kitchen garden which would serve the Cafaidh Blasta kitchen thereby reducing its expenses.

##### **Financial review**

In the current financial climate funding is becoming increasingly difficult to obtain. We are fortunate in having support from Bòrd na Gàidhlig, the Scottish Government and Argyll and Bute Council. In addition, Centre staff use the building very effectively to bring in earned income and have been topping up this income with a variety of fundraising measures.

The charity achieved an overall surplus for the year of £134k (2024: Deficit £55k) the surplus for the year results from £150k capital funding received during the year.

At the year end the charity held £1.87m total funds (2024: £1.74k) of which £1.79m was represented by tangible fixed (2024: £1.61k). The charity held £67k unrestricted free reserves (2024: £54k).

##### **a. Principal Funding Sources**

The main funder of the Gaelic Centre remains Bòrd na Gàidhlig which has a one-year contract with the Gaelic Centre to deliver Gaelic classes and activities. In this financial year the Gaelic Centre was also able to obtain funding from the Scottish Government and Argyll and Bute Council, Crown Estate to develop its heritage programme, Age UK, Ardbeg All Islay Fund, Botanist Fund, Growing Food Together Fund for various projects and was also able to generate income through delivery of Gaelic classes and its commercial activities.

##### **b. Reserves policy**

It is the stated policy of the Gaelic Centre to build up reserves sufficient to cover six months' charitable expenditure. At current levels of expenditure this would equate to approx. £90,000. The Gaelic Centre currently has non restricted reserves of approx. 75% of that target. The Directors are happy to accept this position but wish it noted that these are reserves which must be maintained in terms of the Centre's Reserves Policy which, at the moment, is under review, and that, allowing for daily fluctuations in the Centre's finances, they are not available for Management to spend on day to day or project expenditure.

# **Ionad Chaluim Chille Ile**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 July 2025**

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#### **Plans for future periods**

The Manager continues to develop and implement the agreed management plan which it is intended to include:-

- a. Completion of Phase 2 of Bogadh Ìle
- b. Increased provision and uptake of courses
- c. Increased community involvement and activities
- d. Increased services to new clients
- e. Developing the Gaelic Centre as a Heritage Hub
- f. Developing the facilities at the Gaelic Centre
- g. Identification of new business opportunities
- h. Development of links with Ireland

The trustees' annual report and the strategic report were approved on 10/04/2026 and signed on behalf of the board of trustees by:

*C Johnston*

C Johnston  
Trustee

# **Ionad Chaluim Chille Ile**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Ionad Chaluim Chille Ile**

**Year ended 31 July 2025**

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I report to the trustees on my examination of the financial statements of Ionad Chaluim Chille Ile ('the charity') for the year ended 31 July 2025.

#### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### **Independent examiner's statement**

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

# **Ionad Chaluim Chille Ile**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Ionad Chaluim Chille Ile** *(continued)*

#### **Year ended 31 July 2025**

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I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Angus MacGillivray*      24/04/2026

Angus MacGillivray F.C.C.A.  
R A Clement Associates  
Chartered Accountants  
Independent Examiner

5 Argyll Square  
Oban  
Argyll  
PA34 4AZ

# Ionad Chaluim Chille Ile

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2025

		2025			2024
	Note	Unrestricted funds £	Restricted funds £	Designated funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	2,900	179,184	–	182,084
Charitable activities	6	122,086	2,700	–	124,786
Investment income	7	1,052	–	–	1,052
Other income	8	121,591	–	–	121,591
<b>Total income</b>		<u>247,629</u>	<u>181,884</u>	<u>–</u>	<u>429,513</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	2,332	–	–	2,332
Expenditure on charitable activities	10,11	234,497	36,989	21,159	292,645
<b>Total expenditure</b>		<u>236,829</u>	<u>36,989</u>	<u>21,159</u>	<u>299,977</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>10,800</u>	<u>144,895</u>	<u>(21,159)</u>	<u>(55,218)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		79,589	335,939	1,323,816	1,739,344
<b>Total funds carried forward</b>		<u>90,389</u>	<u>480,834</u>	<u>1,302,657</u>	<u>1,739,344</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 13 to 28 form part of these financial statements.

**Ionad Chaluim Chille Ile**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 July 2025**

	<b>Note</b>	<b>2025 £</b>	<b>2024 £</b>
<b>Fixed assets</b>			
Tangible fixed assets	<b>16</b>	1,793,795	1,613,218
<b>Current assets</b>			
Stocks	<b>17</b>	3,763	3,948
Debtors	<b>18</b>	30,133	17,193
Cash at bank and in hand		89,811	119,989
		<u>123,707</u>	<u>141,130</u>
<b>Creditors: amounts falling due within one year</b>	<b>19</b>	<u>43,622</u>	<u>15,004</u>
<b>Net current assets</b>		<u>80,085</u>	<u>126,126</u>
<b>Total assets less current liabilities</b>		<u>1,873,880</u>	<u>1,739,344</u>
<b>Net assets</b>		<u>1,873,880</u>	<u>1,739,344</u>
<b>Funds of the charity</b>			
Designated funds		1,302,657	1,323,816
Restricted funds		480,834	335,939
Unrestricted funds		<u>90,389</u>	<u>79,589</u>
<b>Total charity funds</b>	<b>22</b>	<u>1,873,880</u>	<u>1,739,344</u>

For the year ending 31 July 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position  
continues on the following page.  
The notes on pages 13 to 28 form part of these financial statements.

# **Ionad Chaluim Chille Ile**

## **Company Limited by Guarantee**

### **Statement of Financial Position** *(continued)*

**31 July 2025**

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These financial statements were approved by the board of trustees and authorised for issue on 10/04/2026, and are signed on behalf of the board by:

*C Johnston*

C Johnston  
Trustee

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The notes on pages 13 to 28 form part of these financial statements.

# **Ionad Chaluim Chille Ile**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 July 2025**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is Islay Gaelic Centre, Gartnatra, Ionad Chaluim Chille Ile, Bowmore, Isle Of Islay, PA43 7LN.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# Ionad Chaluim Chille Ile

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

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#### 3. Accounting policies *(continued)*

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or Designated funds.

##### **Income**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Ionad Chaluim Chille Ile

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

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#### 3. Accounting policies *(continued)*

##### **Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- Reducing balance over fifty years
Early Years' Room	- 2% straight line
Fixtures and fittings	- 10% / 25% Reducing balance
Immersive Hub	- Not currently depreciated
Library books	- 5% reducing balance

# Ionad Chaluim Chille Ile

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

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#### 3. Accounting policies *(continued)*

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

# Ionad Chaluim Chille Ile

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

The charity is a registered Scottish Charity and is a company limited by guarantee. The liability of each member in the event of a winding up is limited to £1.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Grants</b>			
Scottish Government	–	12,344	12,344
Other grants	2,800	–	2,800
Immersive Hub	–	150,000	150,000
Ardbeg All Islay Fund	–	–	–
Botanist Grant	–	450	450
Age Scotland Grant	–	16,390	16,390
Bramble & Coultoon	100	–	100
	<u>2,900</u>	<u>179,184</u>	<u>182,084</u>

# Ionad Chaluim Chille Ile

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

#### 5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Grants</b>			
Scottish Government	–	12,344	12,344
Other grants	–	–	–
Immersive Hub	–	6,867	6,867
Ardbeg All Islay Fund	5,000	–	5,000
Botanist Grant	–	–	–
Age Scotland Grant	–	–	–
Bramble & Coultoon	–	–	–
	<u>5,000</u>	<u>19,211</u>	<u>24,211</u>

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Bord Na Gaidhlig	109,802	–	109,802
Bord Na Gaidhlig B.Frois/ TFC	–	2,700	2,700
Islay Students	3,010	–	3,010
Other educational activities	684	–	684
Shop/exhibitions	1,432	–	1,432
Other activities	–	–	–
Islay festival	–	–	–
Insurance claim	7,158	–	7,158
	<u>122,086</u>	<u>2,700</u>	<u>124,786</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Bord Na Gaidhlig	106,581	–	106,581
Bord Na Gaidhlig B.Frois/ TFC	–	2,995	2,995
Islay Students	8,285	–	8,285
Other educational activities	–	–	–
Shop/exhibitions	1,105	–	1,105
Other activities	289	–	289
Islay festival	1,600	–	1,600
Insurance claim	–	–	–
	<u>117,860</u>	<u>2,995</u>	<u>120,855</u>

# Ionad Chaluim Chille Ile

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

##### 7. Investment income

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	1,052	1,052	2,097	2,097

##### 8. Other income

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	7,822	7,822	4,880	4,880
Letting and licensing	22,480	22,480	18,832	18,832
Am Buth Beag	2,710	2,710	2,290	2,290
Cafaidh Blasta	88,579	88,579	91,907	91,907
	<u>121,591</u>	<u>121,591</u>	<u>117,909</u>	<u>117,909</u>

##### 9. Costs of raising donations and legacies

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies	2,332	2,332	2,819	2,819

##### 10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	<b>Total Funds 2025 £</b>
Islay Gaelic Centre	128,655	36,989	21,159	186,803
Cafaidh Blasta	101,442	–	–	101,442
Support costs	4,400	–	–	4,400
	<u>234,497</u>	<u>36,989</u>	<u>21,159</u>	<u>292,645</u>

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2024 £
Islay Gaelic Centre	159,467	28,692	21,159	209,318
Cafaidh Blasta	104,313	–	–	104,313
Support costs	3,840	–	–	3,840
	<u>267,620</u>	<u>28,692</u>	<u>21,159</u>	<u>317,471</u>

# Ionad Chaluim Chille Ile

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

#### 11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	<b>Total funds 2025 £</b>	Total fund 2024 £
Islay Gaelic Centre	186,803	–	186,803	209,318
Cafaidh Blasta	101,442	–	101,442	104,313
Governance costs	–	4,400	4,400	3,840
	<u>288,245</u>	<u>4,400</u>	<u>292,645</u>	<u>317,471</u>
<b>Islay Gaelic Centre</b>				
			2025 £	2024 £
Purchases			248	1,850
Staff costs			96,045	119,179
Premises & travel costs			46,078	45,379
Legal and professional fees			4,200	–
Office costs			1,579	2,113
Depreciation			26,508	30,448
Advertising			64	256
Other project costs			12,081	10,093
			<u>186,803</u>	<u>209,318</u>
<b>Cafaidh Blasta</b>				
			2025 £	2024 £
Cafaidh Blasta - purchases			39,151	37,196
Cafaidh Blasta - repairs & maintenance			106	–
Cafaidh Blasta - staffing costs			62,185	66,922
Cafaidh Blasta - staff other			–	195
			<u>101,442</u>	<u>104,313</u>

#### 12. Net income/(expenditure)

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

	<b>2025 £</b>	2024 £
Depreciation of tangible fixed assets	<u>26,508</u>	<u>30,448</u>

#### 13. Independent examination fees

	<b>2025 £</b>	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>4,400</u>	<u>3,840</u>

# Ionad Chaluim Chille Ile

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

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#### 14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2025</b>	2024
	<b>£</b>	<b>£</b>
Wages and salaries	147,811	176,827
Social security costs	7,813	7,293
Employer contributions to pension plans	2,606	1,981
	<u>158,230</u>	<u>186,101</u>

The average head count of employees during the year was 10 (2024: 11). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2025</b>	2024
	<b>No.</b>	<b>No.</b>
Full time	3	3
Part time	7	8
	<u>10</u>	<u>11</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 15. Trustee remuneration and expenses

The charity trustees, who are the directors of the company, were not paid and did not receive any remuneration or benefits in kind in their capacity as trustee during the year. No trustee received payment for professional or other services supplied to the charity.

# Ionad Chaluim Chille Ile

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

##### 16. Tangible fixed assets

	Freehold property £	Early Years' Room £	Fixtures and fittings £	Immersive Hub £	Library books £	<b>Total £</b>
<b>Cost</b>						
At 1 Aug 2024	2,059,617	93,644	121,806	173,334	2,696	2,451,097
Additions	—	—	—	207,085	—	207,085
<b>At 31 Jul 2025</b>	<u>2,059,617</u>	<u>93,644</u>	<u>121,806</u>	<u>380,419</u>	<u>2,696</u>	<u>2,658,182</u>
<b>Depreciation</b>						
At 1 Aug 2024	735,801	10,690	86,365	3,467	1,556	837,879
Charge for the year	21,159	1,659	3,633	—	57	26,508
<b>At 31 Jul 2025</b>	<u>756,960</u>	<u>12,349</u>	<u>89,998</u>	<u>3,467</u>	<u>1,613</u>	<u>864,387</u>
<b>Carrying amount</b>						
<b>At 31 Jul 2025</b>	<u>1,302,657</u>	<u>81,295</u>	<u>31,808</u>	<u>376,952</u>	<u>1,083</u>	<u>1,793,795</u>
At 31 Jul 2024	<u>1,323,816</u>	<u>82,954</u>	<u>35,441</u>	<u>169,867</u>	<u>1,140</u>	<u>1,613,218</u>

##### 17. Stocks

	<b>2025 £</b>	2024 £
Finished goods and goods for resale	<u>3,763</u>	<u>3,948</u>

##### 18. Debtors

	<b>2025 £</b>	2024 £
Trade debtors	19,083	6,618
Other debtors	11,050	10,575
	<u>30,133</u>	<u>17,193</u>

##### 19. Creditors: amounts falling due within one year

	<b>2025 £</b>	2024 £
Trade creditors	19,204	5,250
Accruals and deferred income	4,202	4,200
Social security and other taxes	19,786	4,989
Other creditors - Pension	430	565
	<u>43,622</u>	<u>15,004</u>

# Ionad Chaluim Chille Ile

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

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##### 20. Deferred income

	2025	2024
	£	£
At 1 August 2024	6,867	6,867
Amount released to income	(6,867)	(6,867)
<b>At 31 July 2025</b>	<b>—</b>	<b>—</b>

##### 21. Pensions and other post retirement benefits

###### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,606 (2024: £1,981).

##### 22. Analysis of charitable funds

###### Unrestricted funds

	At 1 Aug 2024	Income	Expenditure	Transfers	At 31 Jul 2025
	£	£	£	£	£
General funds	79,589	247,629	(236,829)	—	90,389

  

	At 1 Aug 2023	Income	Expenditure	Transfers	At 31 Jul 2024
	£	£	£	£	£
General funds	92,881	242,866	(270,439)	14,281	79,589

# Ionad Chaluim Chille Ile

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

#### 22. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 Aug 2024 £	Income £	Expenditure £	Transfers £	At 31 Jul 2025 £
Early Years' Room project	86,311	–	(1,658)	–	84,653
Scottish Government - touch screen - Capital	4,366	–	(437)	–	3,929
Scottish Government - Revenue	11,618	12,344	(23,962)	–	–
Bord Na Gaidhlig - Gaelic projects	6,840	2,700	(9,540)	–	–
Scottish Government - Computers - Capital	2,752	–	(275)	–	2,477
Coop - Soft Play equipment - Capital	3,496	–	(350)	–	3,146
Scottish Government - film equipment - Capital	706	–	(148)	–	558
Immersive Hub Fund	219,850	150,000	–	–	369,850
The Botanist Foundation	–	450	(229)	–	221
Age Scotland - Encouraging & supporting grassroots activities	–	16,390	(390)	–	16,000
	<u>335,939</u>	<u>181,884</u>	<u>(36,989)</u>	<u>–</u>	<u>480,834</u>

	At 1 Aug 2023 £	Income £	Expenditure £	Transfers £	At 31 Jul 2024 £
Early Years' Room project	88,003	–	(1,692)	–	86,311
Scottish Government - touch screen - Capital	4,851	–	(485)	–	4,366
Scottish Government - Revenue	19,224	12,344	(19,950)	–	11,618
Bord Na Gaidhlig - Gaelic projects	4,320	2,995	(475)	–	6,840
Scottish Government - Computers - Capital	3,058	–	(306)	–	2,752
Coop - Soft Play equipment - Capital	3,884	–	(388)	–	3,496
Scottish Government - film equipment - Capital	903	–	(197)	–	706
Immersive Hub Fund	218,182	6,867	(5,199)	–	219,850
The Botanist Foundation	–	–	–	–	–
Age Scotland - Encouraging & supporting grassroots	–	–	–	–	–

**Ionad Chaluim Chille Ile**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 July 2025**

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<b>22. Analysis of charitable funds</b> <i>(continued)</i>					
activities					
	<u>342,425</u>	<u>22,206</u>	<u>(28,692)</u>	<u>—</u>	<u>335,939</u>

# Ionad Chaluim Chille Ile

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

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#### 22. Analysis of charitable funds *(continued)*

##### **Early Years' Room project**

£97,000 was received in 2018 from the Scottish Government for an Early Years' room project. Total costs of the project were £93,644. The equipment is being depreciated over its expected useful life.

##### **Co-op Funding**

In earlier years funds were received partly for Covid recovery and towards a soft play project, of which £5,327 was expended on Soft Play equipment and capitalised. With the balance expended as a revenue cost to contribute to charitable activities.

The softplay equipment is being depreciated over its expected useful life with deprecation charged against the fund annually.

##### **Scottish Government**

##### **Capital**

A grant was received in 2020 for the the installation of a touch screen system which is being depreciated over the expected useful life of the asset. with deprecation charged against the fund annually.

A grant was received in 2021 for the purchase of computers which are being depreciated over their expected useful life.with deprecation charged against the fund annually.

A grant was received in 2022 for the purchase of film equipment which is being depreciated over the expected useful life. with deprecation charged against the fund annually.

##### **Revenue**

Annual revenue funding is received from The Scottish Government for Gaelic Development.

##### **Bord Na Gaidhlig - Gaelic projects**

Annual funding is received from Bord Na Gaidhlig for use on gaelic projects.

##### **Immersive Hub**

The Scottish Government provided initial funding of £228,795 in 2023/24 for the delivery of an immersive language hub. Phase 1 of the hub was completed during that year with the balance of funds carried forward for the next phase of the project. Additional funding of £150,000 was received in 2024/25 for the second phase of the project.

##### **The Botanist Foundation**

Funding was received in the year to contribute to work in the grounds of the Gaelic Centre, with the fund balance carried forward for expenditure in the next year.

**Age Scotland - Encouraging & supporting grassroots activities** The charity was awarded funding of £16,390 for the creation of community activities and gatherings for gaelic speakers living with dementia, with the fund balance carried forward to be expended in the period to 31 March 2026.

# Ionad Chaluim Chille Ile

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

#### 22. Analysis of charitable funds *(continued)*

##### Designated funds

	At 1 Aug 2024 £	Income £	Expenditure £	Transfers £	At 31 Jul 2025 £
Property	1,323,816	–	(21,159)	–	1,302,657
Gaelic Language Development	–	–	–	–	–
	<u>1,323,816</u>	<u>–</u>	<u>(21,159)</u>	<u>–</u>	<u>1,302,657</u>

	At 1 Aug 2023 £	Income £	Expenditure £	Transfers £	At 31 Jul 2024 £
Property	1,344,975	–	(21,159)	–	1,323,816
Gaelic Language Development	14,281	–	–	(14,281)	–
	<u>1,359,256</u>	<u>–</u>	<u>(21,159)</u>	<u>(14,281)</u>	<u>1,323,816</u>

##### Property

The designated property fund represents the property held at Gartnatra, Bowmore, Isle of Islay which was conveyed at £nil consideration to the charity by Argyll & Bute Council in March 2001. The value in the balance sheet represents monies expended in converting the property into the current educational establishment.

Under the terms of the agreement with Argyll & Bute Council, in the event that the property is no longer used as an educational establishment, the charity will first offer to dispose the property back to Argyll & Bute Council for no consideration.

In addition, should the premises no longer be used as a educational establishment, the Millennium Commission may claw back £304,000 of grant funding that they provided to the charity for the conversion of the property.

##### Gaelic Language Development

The language development fund represents money raised by the charity from a dinner dance held in November 2011, which has been set aside for this purpose. During the prior year the trustees agreed to transfer the balance to unrestricted funds.

# Ionad Chaluim Chille Ile

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2025

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#### 23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	<b>Total Funds 2025 £</b>
Tangible fixed assets	22,896	468,242	1,302,657	1,793,795
Current assets	98,536	25,171	–	123,707
Creditors less than 1 year	(31,043)	(12,579)	–	(43,622)
<b>Net assets</b>	<u>90,389</u>	<u>480,834</u>	<u>1,302,657</u>	<u>1,873,880</u>

  

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	<b>Total Funds 2024 £</b>
Tangible fixed assets	25,375	264,027	1,323,816	1,613,218
Current assets	69,218	71,912	–	141,130
Creditors less than 1 year	(15,004)	–	–	(15,004)
<b>Net assets</b>	<u>79,589</u>	<u>335,939</u>	<u>1,323,816</u>	<u>1,739,344</u>

**Ionad Chaluim Chille Ile**  
**Company Limited by Guarantee**  
**Management Information**  
**Year ended 31 July 2025**

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**The following pages do not form part of the financial statements.**

# Ionad Chaluim Chille Ile

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 31 July 2025

	2025 £	2024 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Scottish Government	12,344	12,344
Other grants	2,800	–
Immersive Hub	150,000	6,867
Ardbeg All Islay Fund	–	5,000
Botanist Grant	450	–
Age Scotland Grant	16,390	–
Bramble & Coultoon	100	–
	<u>182,084</u>	<u>24,211</u>
<b>Charitable activities</b>		
Bord Na Gaidhlig	109,802	106,581
Bord Na Gaidhlig B.Frois/ TFC	2,700	2,995
Islay Students	3,010	8,285
Other educational activities	684	–
Shop/exhibitions	1,432	1,105
Other activities	–	289
Islay festival	–	1,600
Insurance claim	7,158	–
	<u>124,786</u>	<u>120,855</u>
<b>Investment income</b>		
Bank interest receivable	<u>1,052</u>	<u>2,097</u>
<b>Other income</b>		
Fundraising events	7,822	4,880
Letting and licensing	22,480	18,832
Am Buth Beag	2,710	2,290
Cafaidh Blasta	88,579	91,907
	<u>121,591</u>	<u>117,909</u>
<b>Total income</b>	<u><u>429,513</u></u>	<u><u>265,072</u></u>

# Ionad Chaluim Chille Ile

## Company Limited by Guarantee

### Detailed Statement of Financial Activities *(continued)*

Year ended 31 July 2025

	2025 £	2024 £
<b>Expenditure</b>		
<b>Costs of raising donations and legacies</b>		
Fundraising expenditure	<u>(2,332)</u>	<u>(2,819)</u>
<b>Expenditure on charitable activities</b>		
Purchases	(39,399)	(39,046)
Wages and salaries	(147,811)	(176,827)
Employer's NIC	(7,813)	(7,293)
Pension costs	(2,606)	(1,981)
Rates and water	(581)	(534)
Light and heat	(22,363)	(14,428)
Repairs and maintenance	(10,747)	(17,993)
Insurance	(12,271)	(11,288)
Other motor/travel costs	(222)	(1,136)
Legal and professional fees	(8,600)	(3,840)
Telephone	(703)	(1,325)
Other office costs	(876)	(788)
Depreciation	(26,508)	(30,448)
Staff - other	—	(195)
Advertising	(64)	(256)
Other costs and project expenditure	<u>(12,081)</u>	<u>(10,093)</u>
	<u>(292,645)</u>	<u>(317,471)</u>
<b>Total expenditure</b>	<u>(294,977)</u>	<u>(320,290)</u>
<b>Net income/(expenditure)</b>	<u>134,536</u>	<u>(55,218)</u>

# Ionad Chaluim Chille Ile

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 31 July 2025

	2025 £	2024 £
<b>Costs of raising donations and legacies</b>		
<b>Costs of raising donations and legacies</b>		
Fundraising expenditure	(2,332)	(2,819)
	<u>(2,332)</u>	<u>(2,819)</u>
<b>Costs of raising donations and legacies</b>	<u>(2,332)</u>	<u>(2,819)</u>
<b>Expenditure on charitable activities</b>		
<b>Islay Gaelic Centre</b>		
<b><i>Activities undertaken directly</i></b>		
Shop purchases	(248)	(1,850)
Staff - Wages & salaries	(85,626)	(109,905)
Staff - Employer's NIC	(7,813)	(7,293)
Staff - Pension costs	(2,606)	(1,981)
Establishment - Rates & water	(581)	(534)
Establishment - Light & heat	(22,363)	(14,428)
Establishment - Repairs & maintenance	(10,641)	(17,993)
Establishment - Insurance	(12,271)	(11,288)
Other motor & travel costs	(222)	(1,136)
Professional - Consultancy fees	(4,200)	—
Office expenses - Telephone	(703)	(1,325)
Office expenses - Postage & stationery	(876)	(788)
Depreciation	(26,508)	(30,448)
Advertising	(64)	(256)
Other costs and project expenditure	(12,081)	(10,093)
	<u>(186,803)</u>	<u>(209,318)</u>
<b>Cafaidh Blasta</b>		
<b><i>Activities undertaken directly</i></b>		
Cafaidh Blasta - purchases	(39,151)	(37,196)
Cafaidh Blasta - staffing costs	(62,185)	(66,922)
Cafaidh Blasta - repairs & maintenance	(106)	—
Cafaidh Blasta - staff other	—	(195)
	<u>(101,442)</u>	<u>(104,313)</u>
<b>Governance costs</b>		
Governance costs - accountancy fees	(4,400)	(3,840)
	<u>(4,400)</u>	<u>(3,840)</u>
<b>Expenditure on charitable activities</b>	<u>(292,645)</u>	<u>(317,471)</u>