

The Eriskay Pony(Purebred) Studbook Society- Comann Each nan Eilean Ltd

Scotland · Charity number SC030581

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2008-06-05
Register	View on the OSCR register

Contact

Address	Scrien View Isle of Eriskay Outer Hebrides HS8 5JL
Website	www.eriskaypony.scot

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of the arts, heritage, culture or science','the advancement of animal welfare'

What the charity does: Coman Each nan Eilean was formed in 1972 on the island of Eriskay to save Each nan Eilean (Eriskay Pony) from extinction, to conserve the breed and to procure, by controlled breeding, good specimens of ponies in the future. To set up, maintain and operate a Register of Horses. To promote study into the history, origin, and characteristic of Each nan Eilean and to encourage the use of the ponies for work and recreation especially in the Highlands and Islands of Scotland, particularly in their natural habitat on the Isle of Eriskay and neighbouring islands. The society aim to provide support for the breeders and to establish and maintain a commercial future for the breed publicising Each nan Eilean progressively throughout the world. To encourage breeding with the pure mares and improve the holding facility, particularly for the stallions on permanent basis

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

Objectives: (1) To maintain unimpaired the purity of the distinctive breed of pony which survived on the island of Eriskay and is known as the Eriskay Pony (2) To promote education, particularly for residents of the Western Isles of Scotland ('the Operating Area'), with regard to the Eriskay Pony and its place in the history, and natural history, of the Operating Area (3) To promote and preserve the pony-related traditional crafts of the crofting communities, including peat carrying, ploughing and harrowing, and in the associated skills of riding, driving, harness making, carriage making and farriery (4) 'To provide within the Operating Area in the interests of social welfare facilities for recreation and other leisure time occupation available to the public at

large with a view to improving their conditions of life, and with particular reference to the needs of people suffering from mental or physical disability, illness or impairment (5) To promote, operate and/or support other charitable projects and initiatives for the benefit of the community, and particularly those living within the Operating Area.

Geography

- **Main operating location:** Western Isles
- **Geographical spread:** Scotland and other parts of the UK

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£3,126	£1,934	-	0
2024-06-30	£1,396	£1,670	-	0
2023-06-30	£4,359	£6,214	-	0
2022-06-30	£10,858	£4,747	-	0
2021-06-30	£4,832	£3,436	-	0

Accounts

REGISTERED COMPANY NUMBER: SC211209 (Scotland)
REGISTERED CHARITY NUMBER: SC030581

Report of the Trustees and
Financial Statements for the Year Ended 30 June 2025
for
THE ERISKAY PONY (PUREBRED) STUDBOOK
SOCIETY - COMANN EACH NAN EILEAN LTD

Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

**THE ERISKAY PONY (PUREBRED) STUDBOOK
SOCIETY - COMANN EACH NAN EILEAN LTD**

**Contents of the Financial Statements
for the Year Ended 30 June 2025**

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**THE ERISKAY PONY (PUREBRED) STUDBOOK
SOCIETY - COMANN EACH NAN EILEAN LTD**

**Report of the Trustees
for the Year Ended 30 June 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 30 June 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

Comann Each nan Eilean was formed in 1972 on the island of Eriskay to save Each nan Eilean (Eriskay Pony) from extinction, to conserve the breed and to procure, by controlled breeding, good specimens of ponies in the future.

To set up, maintain and operate a Register of Horses.

To promote study into the history, origin, and characteristic of Each nan Eilean and to encourage the use of the ponies for work and recreation especially in the Highlands and Islands of Scotland, particularly in their natural habitat on the Isle of Eriskay and neighbouring islands.

The society aim to provide support for the breeders and to establish and maintain a commercial future for the breed publicising Each nan Eilean progressively throughout the world.

To encourage breeding with the pure mares and improve the holding facility, particularly for the stallions on permanent basis.

Volunteer Contributions

All society roles, including those of the Registrar, committee members, walking guides, event organisers, and volunteers, are undertaken by dedicated individuals who freely give their time. Their commitment is the backbone of our success. As a volunteer-led organisation, 100% of the funds we receive are directed towards the care of the ponies and the operation of the society.

This report highlights another successful year for Comann Each nan Eilean-The Eriskay Pony Society (CEnE), achieved through the dedicated committee, members and supporters. Together, we continue to build a sustainable future for the Eriskay Pony.

**THE ERISKAY PONY (PUREBRED) STUDBOOK
SOCIETY - COMANN EACH NAN EILEAN LTD**

**Report of the Trustees
for the Year Ended 30 June 2025**

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Breeding Program

Comann Each nan Eilean - The Eriskay Pony Society (CEnE) continues to manage and care for a herd of, on average, 20-25 Eriskay Ponies each year, which can be very challenging at times. The ponies have a strong herd instinct, so working with a single pony alone is rarely straightforward-if one pony decides to leave or gets spooked, the entire herd often follows. We do not always have the luxury of working with ponies on a one-to-one basis, which can be frustrating; however, working with a herd is very rewarding, as it allows us to get to know their personalities and behaviours, and the ponies always provide a warm welcome.

In 2024/25, no foals were born however the stallions have bred with mares this year so fingers crossed we will have some additions to the herd in summer 2026.

Managing the stallions and mares alongside the logistics of herd care is significant work, and this break allows us to focus on the overall health, wellbeing, and training of the existing ponies. We remain committed to our breeding programme and plan to continue next year with the goal of preserving this unique native breed.

Equine Passports

We continue to rely on an external agency for printing equine passports. Plans to bring this process in-house remain under consideration, with the aim of streamlining operations and reducing costs to CEnE.

Walking Trails, Equine Expert Talks, Heritage Talks, and Community Events

Throughout 2024/25, we have maintained a programme of walks, talks, and community events to safeguard the future of the Eriskay Pony. The Eriskay Pony Walks, offered both on Beinn Sgrithean and along gentler routes through the lower township for those who prefer an easier option, have been particularly successful.

These walks not only raise essential funds for feed and veterinary care but also promote awareness and enjoyment of the ponies. Participants consistently highlight these walks as a memorable aspect of their visit to Eriskay. These activities have been popular with both locals and visitors, encouraging new members to engage with the society, consider pony ownership, and develop a wider appreciation of the breed's heritage.

National Eriskay Pony Centre within the Ionad Eilean na H-Oige Project

In collaboration with Comann Eachdraidh Eirisgeidh, we are supporting the redevelopment of the former Eriskay School into a Heritage Centre and Community Hub. This project will include a National Eriskay Pony Centre, providing an information point for pony owners to meet with the society and for visitors and locals to learn about the pony's heritage, breeding objectives, and our society's work. This initiative strengthens the long-term protection and visibility of the breed on its native island.

Community Involvement

Our events in the Eriskay Hall, supported by volunteers and young community members, continue to be successful. These gatherings give participants a deeper understanding of the Eriskay Pony's cultural and historical significance and highlight the importance of ongoing preservation.

Gaelic and Community Collaboration

We remain actively involved with Ceòlas, hosting events in both Gaelic and English as part of their Summer and Autumn schools. We also work with CNAG to deliver outdoor pony events, giving children direct experience with the ponies and insight into their behaviour and care. These activities allow participants to appreciate the ponies' personalities in both stable and free-roaming settings and may encourage new pony owners.

Expert Collaboration

Once again this year, we have worked with equine behaviour expert Bonny Mealand. Bonny brought clients to observe and learn from our free-roaming herd, providing valuable insights into the ponies' social dynamics and behaviours while offering first-hand education to attendees.

**THE ERISKAY PONY (PUREBRED) STUDBOOK
SOCIETY - COMANN EACH NAN EILEAN LTD**

**Report of the Trustees
for the Year Ended 30 June 2025**

Ruth Chamberlain's Support

Photographer Ruth Chamberlain continues to generously support our efforts. Through sales of her calendar Hidden Hoolbeat of Britain and Ireland, as well as framed photographs and snoods, she donates a portion of proceeds to native pony societies whose equines have been photographed, including ours. Her ongoing contributions, both financial and promotional, are greatly appreciated.

Merchandise and Fundraising

Merchandise sales continue to provide vital funding for the care of our ponies, with 100% of profits directly supporting our operations.

FINANCIAL REVIEW

Financial position

Total income received for the year was £3,126 (2024 : £1,396). Expenditure totalled £1,934 (2024 : £1,670). The resulting surplus is £1,192 (2024 : deficit of £274).

FUTURE PLANS

Looking ahead, Comann Each nan Eilean - The Eriskay Pony Society (CEnE) will continue to focus on the health, welfare, breeding and the management of our herd. We look forward to welcoming some foals in the summer of 2026. We will continue to carefully manage stallions and mares to ensure the wellbeing of all ponies while preserving this unique native breed.

Future plans include raising funds towards the Ionad Eilean na h-Òige redevelopment of the old Eriskay School, which will provide a permanent base for a National Eriskay Pony Centre within a community building. This will allow visitors to learn about the Eriskay Pony, understand their important historical and modern roles, meet the ponies, and take guided trips to see them in their natural habitat. A long aim has also been to erect a shed or stable to enable safe handling of the free-roaming herd and stallions, essential for veterinary care and emergencies.

We will continue to offer walks, talks, and community events, and raise awareness through social media, hoping to encourage more breeders and supporters.

Fundraising remains challenging but is vital to support these ambitions, maintain the herd, and ensure the long-term future of the Eriskay Pony, while helping with the community-led redevelopment project to achieve a heritage centre and vibrant community hub for the island and its visitors.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC211209 (Scotland)

Registered Charity number

SC030581

**THE ERISKAY PONY (PUREBRED) STUDBOOK
SOCIETY - COMANN EACH NAN EILEAN LTD**

**Report of the Trustees
for the Year Ended 30 June 2025**

Registered office

Scrien View
Balla
Isle of Eriskay
Outer Hebrides
Isle of South Uist
HS8 5JL

Trustees

Mrs S B Mac Innes
Mrs K Johnstone
M Johnstone
D J Mac Innes

Company Secretary

Mrs S B MacInnes

Independent Examiner

Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

Approved by order of the board of trustees on 31 March 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'K Johnstone', with a long horizontal line extending to the right.

Mrs K Johnstone - Trustee

**Independent Examiner's Report to the Trustees of
The Eriskay Pony (Purebred) Studbook
Society - Comann Each Nan Eilean Ltd**

I report on the accounts for the year ended 30 June 2025 set out on pages six to fourteen.

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.

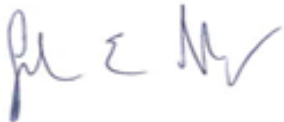
Independent examiner's statement

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 of Scotland

Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

31 March 2026

**THE ERISKAY PONY (PUREBRED) STUDBOOK
SOCIETY - COMANN EACH NAN EILEAN LTD**

**Statement of Financial Activities
for the Year Ended 30 June 2025**

		Unrestricted fund £	Restricted fund £	30.6.25 Total funds £	30.6.24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies	2	2,961	-	2,961	1,310
Other trading activities	3	137	-	137	58
Investment income	4	28	-	28	28
Total		<u>3,126</u>	<u>-</u>	<u>3,126</u>	<u>1,396</u>
EXPENDITURE ON					
Raising funds		288	-	288	363
Charitable activities					
Charitable activities		1,365	281	1,646	1,307
Total		<u>1,653</u>	<u>281</u>	<u>1,934</u>	<u>1,670</u>
NET INCOME/(EXPENDITURE)		<u>1,473</u>	<u>(281)</u>	<u>1,192</u>	<u>(274)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		9,934	1,125	11,059	11,333
TOTAL FUNDS CARRIED FORWARD		<u>11,407</u>	<u>844</u>	<u>12,251</u>	<u>11,059</u>

The notes form part of these financial statements

**THE ERISKAY PONY (PUREBRED) STUDBOOK
SOCIETY - COMANN EACH NAN EILEAN LTD**

**Balance Sheet
30 June 2025**

	Notes	Unrestricted fund £	Restricted fund £	30.6.25 Total funds £	30.6.24 Total funds £
FIXED ASSETS					
Tangible assets	8	2,006	844	2,850	3,300
CURRENT ASSETS					
Stocks	9	1,788	-	1,788	1,788
Debtors	10	58	-	58	-
Cash at bank		7,945	-	7,945	6,361
		<u>9,791</u>	<u>-</u>	<u>9,791</u>	<u>8,149</u>
CREDITORS					
Amounts falling due within one year	11	(390)	-	(390)	(390)
NET CURRENT ASSETS		<u>9,401</u>	<u>-</u>	<u>9,401</u>	<u>7,759</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>11,407</u>	<u>844</u>	<u>12,251</u>	<u>11,059</u>
NET ASSETS		<u>11,407</u>	<u>844</u>	<u>12,251</u>	<u>11,059</u>
FUNDS	12				
Unrestricted funds				11,407	9,934
Restricted funds				844	1,125
TOTAL FUNDS				<u>12,251</u>	<u>11,059</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 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.

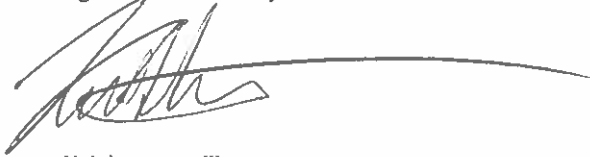
The notes form part of these financial statements

**THE ERISKAY PONY (PUREBRED) STUDBOOK
SOCIETY - COMANN EACH NAN EILEAN LTD**

**Balance Sheet - continued
30 June 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 31 March 2026 and were signed on its behalf by:

A handwritten signature in dark ink, appearing to be 'K. Johnstone', with a long horizontal line extending to the right.

K Johnstone - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 30 June 2025**

I. 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.

The presentation currency of the accounts is Pound Sterling (£).

The accounts are rounded to the nearest £1.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Stallion & Mare	- not provided
Livestock pens	- 33% on reducing balance
Motor vehicles	- 25% depreciation on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**THE ERISKAY PONY (PUREBRED) STUDBOOK
SOCIETY - COMANN EACH NAN EILEAN LTD**

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

2. DONATIONS AND LEGACIES

	30.6.25	30.6.24
	£	£
Donations	1,302	431
Grants	970	120
Membership	689	759
	<u>2,961</u>	<u>1,310</u>

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

	30.6.25	30.6.24
	£	£
Comunn Na Gaidhlig Ltd		
	150	120
SNB	820	-
	<u>970</u>	<u>120</u>

3. OTHER TRADING ACTIVITIES

	30.6.25	30.6.24
	£	£
Sale of goods	<u>137</u>	<u>58</u>

4. INVESTMENT INCOME

	30.6.25	30.6.24
	£	£
Deposit account interest	<u>28</u>	<u>28</u>

5. NET INCOME/(EXPENDITURE)

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

	30.6.25	30.6.24
	£	£
Depreciation - owned assets	<u>450</u>	<u>600</u>

**THE ERISKAY PONY (PUREBRED) STUDBOOK
SOCIETY - COMANN EACH NAN EILEAN LTD**

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,310	-	1,310
Other trading activities	58	-	58
Investment income	28	-	28
Total	<u>1,396</u>	<u>-</u>	<u>1,396</u>
EXPENDITURE ON			
Raising funds	363	-	363
Charitable activities			
Charitable activities	932	375	1,307
Total	<u>1,295</u>	<u>375</u>	<u>1,670</u>
NET INCOME/(EXPENDITURE)	101	(375)	(274)
RECONCILIATION OF FUNDS			
Total funds brought forward	9,833	1,500	11,333
TOTAL FUNDS CARRIED FORWARD	<u><u>9,934</u></u>	<u><u>1,125</u></u>	<u><u>11,059</u></u>

**THE ERISKAY PONY (PUREBRED) STUDBOOK
SOCIETY - COMANN EACH NAN EILEAN LTD**

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

8. TANGIBLE FIXED ASSETS

	Stallion & Mare £	Livestock pens £	Motor vehicles £	Totals £
COST				
At 1 July 2024 and 30 June 2025	5,000	3,816	3,400	12,216
DEPRECIATION				
At 1 July 2024	3,500	3,816	1,600	8,916
Charge for year	-	-	450	450
At 30 June 2025	3,500	3,816	2,050	9,366
NET BOOK VALUE				
At 30 June 2025	1,500	-	1,350	2,850
At 30 June 2024	1,500	-	1,800	3,300

9. STOCKS

	30.6.25 £	30.6.24 £
Stocks	1,788	1,788

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.25 £	30.6.24 £
Other debtors	58	-

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.25 £	30.6.24 £
Accrued expenses	390	390

12. MOVEMENT IN FUNDS

	At 1.7.24 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	9,934	1,473	11,407
Restricted funds			
Restricted	1,125	(281)	844
TOTAL FUNDS	11,059	1,192	12,251

**THE ERISKAY PONY (PUREBRED) STUDBOOK
SOCIETY - COMANN EACH NAN EILEAN LTD**

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

12. 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	3,126	(1,653)	1,473
Restricted funds			
Restricted	-	(281)	(281)
TOTAL FUNDS	<u>3,126</u>	<u>(1,934)</u>	<u>1,192</u>

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	9,833	101	9,934
Restricted funds			
Restricted	1,500	(375)	1,125
TOTAL FUNDS	<u>11,333</u>	<u>(274)</u>	<u>11,059</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,396	(1,295)	101
Restricted funds			
Restricted	-	(375)	(375)
TOTAL FUNDS	<u>1,396</u>	<u>(1,670)</u>	<u>(274)</u>

**THE ERISKAY PONY (PUREBRED) STUDBOOK
SOCIETY - COMANN EACH NAN EILEAN LTD**

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

12. MOVEMENT IN FUNDS - continued

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

	At 1.7.23 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	9,833	1,574	11,407
Restricted funds			
Restricted	1,500	(656)	844
TOTAL FUNDS	<u>11,333</u>	<u>918</u>	<u>12,251</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,522	(2,948)	1,574
Restricted funds			
Restricted	-	(656)	(656)
TOTAL FUNDS	<u>4,522</u>	<u>(3,604)</u>	<u>918</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2025.

**THE ERISKAY PONY (PUREBRED) STUDBOOK
SOCIETY - COMANN EACH NAN EILEAN LTD**

**Detailed Statement of Financial Activities
for the Year Ended 30 June 2025**

	30.6.25 £	30.6.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,302	431
Grants	970	120
Membership	689	759
	2,961	1,310
Other trading activities		
Sale of goods	137	58
Investment income		
Deposit account interest	28	28
Total incoming resources	3,126	1,396
EXPENDITURE		
Other trading activities		
Opening stock	1,788	1,788
Goods for resale	288	363
Closing stock	(1,788)	(1,788)
	288	363
Charitable activities		
Insurance	77	73
Sundries	108	53
Repairs & renewals	-	41
Veterinary & testing	450	-
Administration expenses	55	65
Domain name & Website	48	-
Bank charges	-	25
Motor vehicles	450	600
	1,188	857
Support costs		
Finance		
Bank charges	2	-
Governance costs		
Accountancy fees	456	450

This page does not form part of the statutory financial statements

**THE ERISKAY PONY (PUREBRED) STUDBOOK
SOCIETY - COMANN EACH NAN EILEAN LTD**

**Detailed Statement of Financial Activities
for the Year Ended 30 June 2025**

	30.6.25 £	30.6.24 £
Total resources expended	<u>1,934</u>	<u>1,670</u>
Net income/(expenditure)	<u><u>1,192</u></u>	<u><u>(274)</u></u>

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