

North Lochs Amenity Group

Scotland · Charity number SC032440

Details

Status	Active
Legal form	Unincorporated association
Registered	2001-11-19
Register	View on the OSCR register

Contact

Address	Mullach Ard 7 Grimshader Lochs Isle of Lewis HS2 9NH
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Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion', 'the advancement of health', 'the advancement of environmental protection or improvement'

What the charity does: To associate the local statutory authorities, voluntary groups and inhabitants in a common effort to advance education and to provide facilities, or assist in the provision of facilities, in the interest of social welfare for recreation and other leisure-time occupation so that their conditions of life may be improved.

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

Objectives: To promote the benefits of the inhabitants of the North Lochs and its environs without distinction of sex, sexuality, political, religious or other opinions by associating the local statutory authorities, voluntary groups and inhabitants in a common effort to advance education and to provide facilities, or assist in the provision of facilities, in the interest of social welfare for recreation and other leisure-time occupation so that their conditions of life may be improved.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2026-03-31	£13,092	£18,972	-	0
2025-03-31	£33,062	£13,634	-	0
2024-03-31	£8,170	£4,498	-	0
2023-03-31	£6,884	£2,657	-	0
2022-03-31	£5,755	£10,275	-	0
2021-03-31	£5,474	£10,899	-	0

Accounts

REGISTERED CHARITY NUMBER: SC032440

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2026
for
NORTH LOCHS AMENITY GROUP**

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

**Contents of the Financial Statements
for the Year Ended 31 March 2026**

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NORTH LOCHS AMENITY GROUP

Report of the Trustees for the Year Ended 31 March 2026

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. 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

North Lochs Amenity Group is an unincorporated charitable association and our purpose is to provide improvements in the area of North Lochs, Isle of Lewis.

FINANCIAL REVIEW

Reserves policy

The reserves are considered to be sufficient for the future plans of the Amenity Group.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

All of the Committee members are appointed or reappointed by the members at the annual general meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC032440

Principal address

14A Grimshader
Lochs
Isle of Lewis
HS29NH

Trustees

Mr I MacLeod Chair
Mr R MacKenzie Vice Chair
Mrs S McIver Treasurer

Independent Examiner

John E Moffat BA FCA
Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

Approved by order of the board of trustees on 1 June 2026 and signed on its behalf by:



Mrs S McIver - Trustee

**Independent Examiner's Report to the Trustees of
North Lochs Amenity Group**

I report on the accounts for the year ended 31 March 2026 set out on pages three to nine.

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.

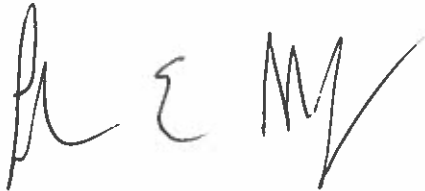
Independent examiner's statement

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

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

1 June 2026

NORTH LOCHS AMENITY GROUP

Statement of Financial Activities for the Year Ended 31 March 2026

	Notes	Unrestricted fund £	Restricted fund £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		13,092	-	13,092	8,562
Other income		-	-	-	24,500
Total		<u>13,092</u>	<u>-</u>	<u>13,092</u>	<u>33,062</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		2,597	-	2,597	3,503
Depreciation		8,860	7,515	16,375	10,131
Total		<u>11,457</u>	<u>7,515</u>	<u>18,972</u>	<u>13,634</u>
NET INCOME/(EXPENDITURE)		<u>1,635</u>	<u>(7,515)</u>	<u>(5,880)</u>	<u>19,428</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>40,249</u>	<u>33,607</u>	<u>73,856</u>	<u>54,428</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>41,884</u></u>	<u><u>26,092</u></u>	<u><u>67,976</u></u>	<u><u>73,856</u></u>

The notes form part of these financial statements

NORTH LOCHS AMENITY GROUP

Balance Sheet 31 March 2026

	Notes	Unrestricted fund £	Restricted fund £	31.3.26 Total funds £	31.3.25 Total funds £
FIXED ASSETS					
Tangible assets	4	21,412	25,921	47,333	63,708
CURRENT ASSETS					
Debtors	5	125	-	125	125
Cash at bank		20,348	170	20,518	10,022
		<u>20,473</u>	<u>170</u>	<u>20,643</u>	<u>10,147</u>
CREDITORS					
Amounts falling due within one year	6	(1)	1	-	1
NET CURRENT ASSETS		<u>20,472</u>	<u>171</u>	<u>20,643</u>	<u>10,148</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>41,884</u>	<u>26,092</u>	<u>67,976</u>	<u>73,856</u>
NET ASSETS		<u>41,884</u>	<u>26,092</u>	<u>67,976</u>	<u>73,856</u>
FUNDS	7				
Unrestricted funds				41,884	40,249
Restricted funds				<u>26,092</u>	<u>33,607</u>
TOTAL FUNDS				<u>67,976</u>	<u>73,856</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 June 2026 and were signed on its behalf by:

Mr I MacLeod - Trustee



Mrs S McIver - Trustee



The notes form part of these financial statements

NORTH LOCHS AMENITY GROUP

Notes to the Financial Statements for the Year Ended 31 March 2026

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

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

Freehold property	- 4% depreciation on cost
Motor vehicles	- 25% depreciation on cost

Taxation

The charity is exempt from 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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

NORTH LOCHS AMENITY GROUP

Notes to the Financial Statements - continued for the Year Ended 31 March 2026

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	8,562	-	8,562
Other income	-	24,500	24,500
Total	8,562	24,500	33,062
EXPENDITURE ON			
Charitable activities			
Charitable activities	3,503	-	3,503
Depreciation	5,168	4,963	10,131
Total	8,671	4,963	13,634
NET INCOME/(EXPENDITURE)	(109)	19,537	19,428
RECONCILIATION OF FUNDS			
Total funds brought forward	40,358	14,070	54,428
TOTAL FUNDS CARRIED FORWARD	40,249	33,607	73,856

4. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicles £	Totals £
COST			
At 1 April 2025 and 31 March 2026	34,748	59,940	94,688
DEPRECIATION			
At 1 April 2025	22,239	8,741	30,980
Charge for year	1,390	14,985	16,375
At 31 March 2026	23,629	23,726	47,355
NET BOOK VALUE			
At 31 March 2026	11,119	36,214	47,333
At 31 March 2025	12,509	51,199	63,708

NORTH LOCHS AMENITY GROUP

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2026**

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Prepayments and accrued income	125	125
	<u>125</u>	<u>125</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Trade creditors	-	(1)
	<u>-</u>	<u>(1)</u>

7. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	At 31.3.26
	£	£	£
Unrestricted funds			
General fund	40,249	1,635	41,884
Restricted funds			
Capital fund	33,607	(7,515)	26,092
TOTAL FUNDS	<u>73,856</u>	<u>(5,880)</u>	<u>67,976</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	13,092	(11,457)	1,635
Restricted funds			
Capital fund	-	(7,515)	(7,515)
TOTAL FUNDS	<u>13,092</u>	<u>(18,972)</u>	<u>(5,880)</u>

NORTH LOCHS AMENITY GROUP

Notes to the Financial Statements - continued for the Year Ended 31 March 2026

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	40,358	(109)	40,249
Restricted funds			
Capital fund	14,070	19,537	33,607
TOTAL FUNDS	<u>54,428</u>	<u>19,428</u>	<u>73,856</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	8,562	(8,671)	(109)
Restricted funds			
Capital fund	24,500	(4,963)	19,537
TOTAL FUNDS	<u>33,062</u>	<u>(13,634)</u>	<u>19,428</u>

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

	At 1.4.24 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	40,358	1,526	41,884
Restricted funds			
Capital fund	14,070	12,022	26,092
TOTAL FUNDS	<u>54,428</u>	<u>13,548</u>	<u>67,976</u>

NORTH LOCHS AMENITY GROUP

Notes to the Financial Statements - continued for the Year Ended 31 March 2026

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	21,654	(20,128)	1,526
Restricted funds			
Capital fund	24,500	(12,478)	12,022
TOTAL FUNDS	<u>46,154</u>	<u>(32,606)</u>	<u>13,548</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

NORTH LOCHS AMENITY GROUP

Detailed Statement of Financial Activities for the Year Ended 31 March 2026

	31.3.26 £	31.3.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Minibus Income	3,351	4,066
Grants	9,241	4,496
Donations	500	-
	13,092	8,562
Other income		
Gain on sale of tangible fixed assets	-	24,500
Total incoming resources	13,092	33,062
EXPENDITURE		
Charitable activities		
Postage and stationery	185	27
Advertising	-	60
Other	163	76
Drivers	100	-
Slipway Rent	125	-
Depreciation of tangible fixed assets	16,375	10,131
	16,948	10,294
Support costs		
Management		
Insurance	938	955
Motor expenses	662	2,020
	1,600	2,975
Finance		
Bank charges	58	5
Governance costs		
Accountancy and legal fees	366	360
Total resources expended	18,972	13,634
Net (expenditure)/income	(5,880)	19,428

This page does not form part of the statutory financial statements

North Lochs Amenity Group

Scotland - Charity number SC032440

Accounts

REGISTERED CHARITY NUMBER: SC032440

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
NORTH LOCHS AMENITY GROUP**

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

NORTH LOCHS AMENITY GROUP

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NORTH LOCHS AMENITY GROUP

Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 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

North Lochs Amenity Group is an unincorporated charitable association and our purpose is to provide improvements in the area of North Lochs, Isle of Lewis.

FINANCIAL REVIEW

Reserves policy

The reserves are considered to be sufficient for the future plans of the Amenity Group.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

All of the Committee members are appointed or reappointed by the members at the annual general meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC032440

Principal address

14A Grimshader
Lochs
Isle of Lewis
HS29NH

Trustees

[REDACTED]

Independent Examiner

[REDACTED]

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

Approved by order of the board of trustees on 15 July 2025 and signed on its behalf by:

[REDACTED]

**Independent Examiner's Report to the Trustees of
North Lochs Amenity Group**

I report on the accounts for the year ended 31 March 2025 set out on pages three to nine.

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.

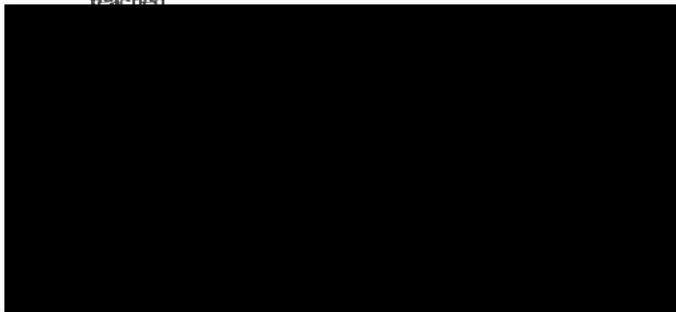
Independent examiner's statement

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

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



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

15 July 2025

NORTH LOCHS AMENITY GROUP

**Statement of Financial Activities
for the Year Ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		8,562	-	8,562	8,170
Other income		-	24,500	24,500	-
Total		<u>8,562</u>	<u>24,500</u>	<u>33,062</u>	<u>8,170</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		3,503	-	3,503	3,108
Depreciation		5,168	4,963	10,131	1,390
Total		<u>8,671</u>	<u>4,963</u>	<u>13,634</u>	<u>4,498</u>
NET INCOME/(EXPENDITURE)		(109)	19,537	19,428	3,672
RECONCILIATION OF FUNDS					
Total funds brought forward		40,358	14,070	54,428	50,756
TOTAL FUNDS CARRIED FORWARD		<u>40,249</u>	<u>33,607</u>	<u>73,856</u>	<u>54,428</u>

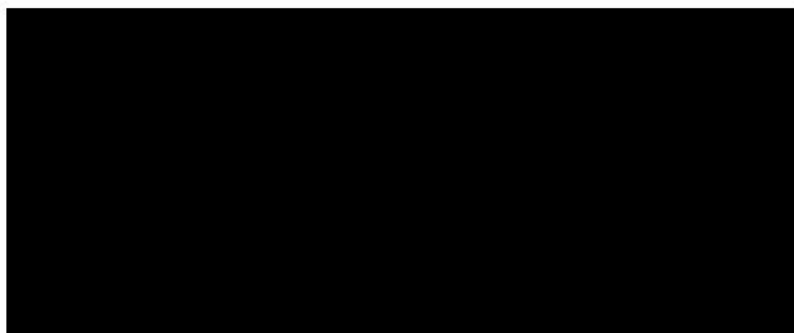
The notes form part of these financial statements

NORTH LOCHS AMENITY GROUP

Balance Sheet 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	4	30,272	33,436	63,708	13,899
CURRENT ASSETS					
Debtors	5	125	-	125	-
Cash at bank		9,852	170	10,022	40,528
		<u>9,977</u>	<u>170</u>	<u>10,147</u>	<u>40,528</u>
CREDITORS					
Amounts falling due within one year	6	-	1	1	1
NET CURRENT ASSETS		<u>9,977</u>	<u>171</u>	<u>10,148</u>	<u>40,529</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>40,249</u>	<u>33,607</u>	<u>73,856</u>	<u>54,428</u>
NET ASSETS		<u>40,249</u>	<u>33,607</u>	<u>73,856</u>	<u>54,428</u>
FUNDS	7				
Unrestricted funds				40,249	40,358
Restricted funds				33,607	14,070
TOTAL FUNDS				<u>73,856</u>	<u>54,428</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 July 2025 and were signed on its behalf by:



The notes form part of these financial statements

NORTH LOCHS AMENITY GROUP

Notes to the Financial Statements for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

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

Freehold property	- 4% depreciation on cost
Motor vehicles	- 25% depreciation on cost

Taxation

The charity is exempt from 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.

2. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

NORTH LOCHS AMENITY GROUP

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

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	8,170	-	8,170
EXPENDITURE ON			
Charitable activities			
Charitable activities	3,108	-	3,108
Depreciation	-	1,390	1,390
Total	3,108	1,390	4,498
NET INCOME/(EXPENDITURE)	5,062	(1,390)	3,672
RECONCILIATION OF FUNDS			
Total funds brought forward	35,296	15,460	50,756
TOTAL FUNDS CARRIED FORWARD	40,358	14,070	54,428

4. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicles £	Totals £
COST			
At 1 April 2024	34,748	28,964	63,712
Additions	-	59,940	59,940
Disposals	-	(28,964)	(28,964)
At 31 March 2025	34,748	59,940	94,688
DEPRECIATION			
At 1 April 2024	20,849	28,964	49,813
Charge for year	1,390	8,741	10,131
Eliminated on disposal	-	(28,964)	(28,964)
At 31 March 2025	22,239	8,741	30,980
NET BOOK VALUE			
At 31 March 2025	12,509	51,199	63,708
At 31 March 2024	13,899	-	13,899

NORTH LOCHS AMENITY GROUP

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

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Prepayments and accrued income	125	-
	<u>125</u>	<u>-</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	(1)	(1)
	<u>(1)</u>	<u>(1)</u>

7. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	40,358	(109)	40,249
Restricted funds			
Capital fund	14,070	19,537	33,607
TOTAL FUNDS	<u>54,428</u>	<u>19,428</u>	<u>73,856</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	8,562	(8,671)	(109)
Restricted funds			
Capital fund	24,500	(4,963)	19,537
TOTAL FUNDS	<u>33,062</u>	<u>(13,634)</u>	<u>19,428</u>

NORTH LOCHS AMENITY GROUP

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

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	35,296	5,062	40,358
Restricted funds			
Capital fund	15,460	(1,390)	14,070
TOTAL FUNDS	<u>50,756</u>	<u>3,672</u>	<u>54,428</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	8,170	(3,108)	5,062
Restricted funds			
Capital fund	-	(1,390)	(1,390)
TOTAL FUNDS	<u>8,170</u>	<u>(4,498)</u>	<u>3,672</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	35,296	4,953	40,249
Restricted funds			
Capital fund	15,460	18,147	33,607
TOTAL FUNDS	<u>50,756</u>	<u>23,100</u>	<u>73,856</u>

NORTH LOCHS AMENITY GROUP

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

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,732	(11,779)	4,953
Restricted funds			
Capital fund	24,500	(6,353)	18,147
TOTAL FUNDS	<u>41,232</u>	<u>(18,132)</u>	<u>23,100</u>

8. RELATED PARTY DISCLOSURES

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

NORTH LOCHS AMENITY GROUP

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

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Minibus Income	4,066	3,674
Grants	4,496	4,496
	<u>8,562</u>	<u>8,170</u>
Other income		
Gain on sale of tangible fixed assets	24,500	-
	<u>33,062</u>	<u>8,170</u>
Total incoming resources		
EXPENDITURE		
Charitable activities		
Postage and stationery	27	-
Advertising	60	-
Other	76	199
Depreciation of tangible fixed assets	10,131	1,390
	<u>10,294</u>	<u>1,589</u>
Support costs		
Management		
Insurance	955	915
Motor expenses	2,020	1,094
	<u>2,975</u>	<u>2,009</u>
Finance		
Bank charges	5	-
Governance costs		
Accountancy and legal fees	360	900
	<u>13,634</u>	<u>4,498</u>
Total resources expended		
	<u>19,428</u>	<u>3,672</u>
Net income		

This page does not form part of the statutory financial statements