

# Outer Hebrides Fisheries Trust

Scotland · Charity number SC040530

## Details

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Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2009-05-26
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	The Sawmill Marybank Stornoway Isle of Lewis HS2 0DD
Website	<a href="https://www.outerhebridesfisheriestrust.org.uk/">https://www.outerhebridesfisheriestrust.org.uk/</a>

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of environmental protection or improvement'

**What the charity does:** Outer Hebrides Fisheries Trust are involved in a wide variety of projects, including fisheries management, tagging projects, aquaculture, practical restoration, natural enhancement, and angling promotion. This work is to protect and enhance wild salmon populations with projects that will improve habitats, promote a sense of ownership, and thereby increase the health of wild salmon stocks. This in turn will generate the following benefits. more angling tourism resulting in boosts to the local economy and related employment, a healthy ecosystem. of which salmon are a key element of the food chain for animals such as otters, seals, heron, and birds of prey. Often whilst working on these projects, there is an emphasis on community engagement and volunteer involvement. Survey projects carried out and good communication with anglers provide the important information and knowledge needed to protect the species and potentially influence and implement conservation measures if needed.

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

**Objectives:** The objects of the Trust are: - 4.1.1 To conduct scientific research and monitoring of living creatures which live in, around or are dependent upon water habitats and such habitats themselves primarily, but not limited to, in the Outer Hebrides. 4.1.2 To advance and to assist in promoting the education of the public and any association, company, local authority, administrative or governmental agency or public body or representative body in: - (a) the understanding of aquatic ecosystems, economic or social activity and river catchment management. (b) the need for, and benefits of, conservation, rehabilitation and improvement of aquatic environments. (c) catch and release and further good practice in angling and the promotion of

associated activities. and 4.1.3 to carry out all activities related to the above objects as approved by the Trustees from time to time.

## Geography

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

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-06-30	£144,971	£126,112	-	3
2024-06-30	£117,074	£132,673	-	3
2023-06-30	£122,679	£108,796	-	3
2022-06-30	£128,668	£93,998	-	3
2021-06-30	£79,253	£86,798	-	3

**Outer Hebrides Fisheries Trust**

Scotland - Charity number SC040530

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# Accounts

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REGISTERED COMPANY NUMBER: SC307684 (Scotland)  
REGISTERED CHARITY NUMBER: SC040530

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025  
FOR  
OUTER HEBRIDES FISHERIES TRUST

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

OUTER HEBRIDES FISHERIES TRUST  
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FOR THE YEAR ENDED 30 JUNE 2025

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REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2025

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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

The Trust is a charitable, community-based organisation conducting scientific research into wild fish stocks and their habitat; advising on freshwater fisheries management and acting as a focal point of angling tourism and promotions.

The Trust also works closely with its umbrella organisation, Fisheries Management Scotland (FMS); with Marine Directorate and the Western Isles District Salmon Fisheries Board (WIDSFB).

##### Significant activities

The trust undertook upgrades to both of the websites it administrates; [www.outerhebridesfisheriestrust.org.uk](http://www.outerhebridesfisheriestrust.org.uk) and [www.fishhebrides.co.uk](http://www.fishhebrides.co.uk). For Fish Hebrides this involved working closely with MTC so that catch tables could be displayed for individual fisheries. OHFT also took trustee feedback and incorporated it into changes for pages on the trust's website.

OHFT carried out eDNA sampling on behalf of the Pink Salmon Task Group including two rivers in the Outer Hebrides (Creed and Grimersta). The task group are using the eDNA results to map the distribution of Pink Salmon in Scotland and track if they are spreading.

SEPA have continued to develop their strategy as the new regulators for sea lice. OHFT have engaged with the process and attended all the SEPA stakeholder workshops. OHFT have also contributed to the working groups set up to develop the monitoring aspect of the new regulations. OHFT were successful in being awarded the tender for trial monitoring work for two visits across three sites.

#### ACHIEVEMENTS AND PERFORMANCE

##### Charitable activities

##### Representation

The Trust is represented on:

SEPA consultations.

Marine Directorate - Various

Nature.Scot - Loch Roag EAP;

Aquaculture operator EMPs;

Fisheries Management Scotland - Various.

and WIDSFB in assisting with statutory responses to Comhairle nan Eilean Siar.

##### Summary of Key Activities during the Reporting Period:

IT updates including upgrades to both of the websites the trust administrates; [www.outerhebridesfisheriestrust.org.uk](http://www.outerhebridesfisheriestrust.org.uk) and [www.fishhebrides.co.uk](http://www.fishhebrides.co.uk).

Considerable effort was made with local aquaculture operators to continue monitoring attached to Environmental Management Plans (EMP's). This included working with different companies throughout Lewis and Harris and will continue next year. The ongoing work will benefit the stable isotope project backed by Southampton University.

OHFT engaged with companies from the renewables sector following work carried out in 2024 on a consultancy basis. The engagement focussed on potential impacts and mitigation companies interested in bringing projects to the Island might offer.

OHFT completed 6 days Sweep netting to fulfil the SEPA tender for wild fish monitoring.

OHFT delivered three Angling Promotion Events which were well attended by 92 children.

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2025

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#### FINANCIAL REVIEW

##### Principal funding sources

The Trust is funded from a variety of sources. These include:  
Donations from Western Isles Salmon Fisheries Proprietors;  
Government funding for Managing Interactions with Aquaculture;  
Funded project work;  
Charitable donations.

##### Reserves policy

The financial results for the year ended 30 June 2025 record a surplus of £18,859 (2024 - £15,599 deficit) with total funds of £93,592 (2024 - £74,733).

#### 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.

The trust is a charitable company limited by guarantee, incorporated on 30 August 2006. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

##### Recruitment and appointment of new trustees

The Trust is comprised of up to twelve Trustees/Directors.

Four Trustees are appointed from Nominating Bodies. These are the Western Isles District Salmon Fisheries Board ('WISFB'); Comhairle nan Eilean Siar ('CNES') and Aquaculture.

The remaining eight Trustees represent statutory and regulatory bodies, fishery owners and managers, angling clubs and community groups.

Those invited to become Trustees are selected for their interests and skills in achieving the objectives of the Trust.

##### Organisational structure

The Trust has two full-time staff (Biologist and Angling Promotion Officer) and one part time staff (Administrative Officer).

There is a Sub-Management Committee made up of three Trustees who are responsible for overall management of the Trust and its staff. The Sub-Management Committee is answerable to the Chairman and the Board of Trustees.

##### Induction and training of new trustees

New Trustees undergo a formal induction process to ensure they:

- Comply with relevant Charities regulation and act in the interests of the charitable objectives of the Trust;
- Declare personal or professional conflicts of interest;
- Act solely for the benefit of the Trust;
- Are registered with OSCR;
- Comply with the Companies Act;
- Are aware of the Health and Safety Policy of the Trust.

Trust staff have undertaken training in Health and Safety; electro fishing; first aid; fisheries law; fish disease recognition and information technology.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number  
SC307684 (Scotland)

Registered Charity number  
SC040530

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REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2025

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Registered office

The Sawmill  
Marybank  
Stornoway  
Isle of Lewis  
HS2 0DD

Trustees

F Granville (resigned 29.11.24)  
I M Maciver  
I Morrison  
O G Foote (resigned 18.11.25)  
C Nicolson  
E D Green  
R Davies  
J Steele (resigned 25.11.24)  
I Trayner  
A R Fraser (resigned 18.11.25)  
M Hill  
G H Macdonald  
Ms R A Kimber-Danger (appointed 14.3.25)

Independent Examiner

John E Moffat BA FCA  
CIB Services  
Chartered Accountants  
63 Kenneth Street  
Stornoway  
Isle of Lewis  
Western Isles  
HS1 2DS

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

I M Maciver - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
OUTER HEBRIDES FISHERIES TRUST

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

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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

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

31 March 2026

OUTER HEBRIDES FISHERIES TRUST

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds £	Restricted fund £	30.6.25 Total funds £	30.6.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	2,555	-	2,555	60,309
Charitable activities	5				
Fisheries Management		59,926	72,843	132,769	56,348
Other trading activities	3	7,908	-	7,908	29
Investment income	4	37	-	37	388
Other income		1,702	-	1,702	-
Total		<u>72,128</u>	<u>72,843</u>	<u>144,971</u>	<u>117,074</u>
<b>EXPENDITURE ON</b>					
Raising funds		875	-	875	9,381
Charitable activities					
Fisheries Management		<u>58,394</u>	<u>66,843</u>	<u>125,237</u>	<u>123,292</u>
Total		<u>59,269</u>	<u>66,843</u>	<u>126,112</u>	<u>132,673</u>
NET INCOME/(EXPENDITURE)		12,859	6,000	18,859	(15,599)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		74,733	-	74,733	90,332
TOTAL FUNDS CARRIED FORWARD		<u><u>87,592</u></u>	<u><u>6,000</u></u>	<u><u>93,592</u></u>	<u><u>74,733</u></u>

The notes form part of these financial statements

OUTER HEBRIDES FISHERIES TRUST (REGISTERED NUMBER: SC307684)

BALANCE SHEET  
30 JUNE 2025

	Notes	Unrestricted funds £	Restricted fund £	30.6.25 Total funds £	30.6.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	23,312	-	23,312	4,150
<b>CURRENT ASSETS</b>					
Debtors	11	1,919	-	1,919	1,827
Cash at bank and in hand		65,990	6,000	71,990	73,348
		<u>67,909</u>	<u>6,000</u>	<u>73,909</u>	<u>75,175</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(3,629)	-	(3,629)	(4,592)
		<u>64,280</u>	<u>6,000</u>	<u>70,280</u>	<u>70,583</u>
<b>NET CURRENT ASSETS</b>					
		<u>87,592</u>	<u>6,000</u>	<u>93,592</u>	<u>74,733</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>87,592</u>	<u>6,000</u>	<u>93,592</u>	<u>74,733</u>
<b>NET ASSETS</b>					
		<u>87,592</u>	<u>6,000</u>	<u>93,592</u>	<u>74,733</u>
<b>FUNDS</b>					
	13			87,592	74,733
Unrestricted funds				6,000	-
Restricted funds				<u>93,592</u>	<u>74,733</u>
<b>TOTAL FUNDS</b>					
				<u>93,592</u>	<u>74,733</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

OUTER HEBRIDES FISHERIES TRUST (REGISTERED NUMBER: SC307684)

BALANCE SHEET - continued  
30 JUNE 2025

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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:

I M Maciver - Trustee

The notes form part of these financial statements

OUTER HEBRIDES FISHERIES TRUST

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025

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1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

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

The financial statements are prepared in sterling which is the functional currency of the charity and are rounded to the nearest £.

**Financial reporting standard 102 - reduced disclosure exemptions**

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

- the requirements of Section 7 Statement of Cash Flows.

**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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 20% on reducing balance
Computer equipment	- 33% on reducing balance

**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.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

OUTER HEBRIDES FISHERIES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2025

2.	DONATIONS AND LEGACIES	30.6.25	30.6.24
		£	£
	Donations	2,515	60,071
	Gift aid	40	238
		2,555	60,309
		2,555	60,309
3.	OTHER TRADING ACTIVITIES	30.6.25	30.6.24
		£	£
	Fundraising events	6,708	29
	Fish Hebrides	1,200	-
		7,908	29
		7,908	29
4.	INVESTMENT INCOME	30.6.25	30.6.24
		£	£
	Deposit account interest	37	388
		37	388
		37	388
5.	INCOME FROM CHARITABLE ACTIVITIES	30.6.25	30.6.24
		£	£
	Grants	80,843	20,497
	Surveys	28,300	26,213
	Tagging	12,000	-
	Project Management	6,011	4,220
	Employment allowance	5,615	5,418
		132,769	56,348
		132,769	56,348
	Grants received, included in the above, are as follows:		
		30.6.25	30.6.24
		£	£
	Western Isles Salmon Fisheries Board	65,000	-
	Fisheries Management Scotland	-	19,297
	Safe Deposit Scotland	-	1,200
	Garfield Weston	4,000	-
	The Gordon & Ena Baxter Foundation	4,000	-
	Martin Wills Wildlife Maintenance Trust	-	-
		1,000	-
	Sir I Stewart Foundation	1,500	-
	National Lottery Awards	-	-
		343	-
	Highlands & Islands Environment Foundation	5,000	-
		80,843	20,497
		80,843	20,497

OUTER HEBRIDES FISHERIES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2025

6. NET INCOME/(EXPENDITURE)

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

	30.6.25	30.6.24
	£	£
Depreciation - owned assets	3,581	3,473
Surplus on disposal of fixed assets	(1,702)	-
	<u>          </u>	<u>          </u>

7. 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

	30.6.25	30.6.24
	£	£
Trustees' expenses	863	-
	<u>          </u>	<u>          </u>

8. STAFF COSTS

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

	30.6.25	30.6.24
Fisheries management	3	3
	<u>          </u>	<u>          </u>

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Total funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	60,309	-	60,309
Charitable activities			
Fisheries Management	35,851	20,497	56,348
Other trading activities	29	-	29
Investment income	388	-	388
	<u>          </u>	<u>          </u>	<u>          </u>
Total	96,577	20,497	117,074
<b>EXPENDITURE ON</b>			
Raising funds	9,381	-	9,381
Charitable activities			
Fisheries Management	102,795	20,497	123,292
	<u>          </u>	<u>          </u>	<u>          </u>
Total	112,176	20,497	132,673

OUTER HEBRIDES FISHERIES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2025

9.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted fund £	Total funds £	
	NET INCOME/(EXPENDITURE)	(15,599)	-	(15,599)	
	RECONCILIATION OF FUNDS				
	Total funds brought forward	90,332	-	90,332	
	TOTAL FUNDS CARRIED FORWARD	<u>74,733</u>	<u>-</u>	<u>74,733</u>	
10.	TANGIBLE FIXED ASSETS				
		Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
	COST				
	At 1 July 2024	13,483	14,694	3,309	31,486
	Additions	-	23,991	550	24,541
	Disposals	-	(14,694)	-	(14,694)
	At 30 June 2025	<u>13,483</u>	<u>23,991</u>	<u>3,859</u>	<u>41,333</u>
	DEPRECIATION				
	At 1 July 2024	11,131	12,896	3,309	27,336
	Charge for year	536	2,999	46	3,581
	Eliminated on disposal	-	(12,896)	-	(12,896)
	At 30 June 2025	<u>11,667</u>	<u>2,999</u>	<u>3,355</u>	<u>18,021</u>
	NET BOOK VALUE				
	At 30 June 2025	<u>1,816</u>	<u>20,992</u>	<u>504</u>	<u>23,312</u>
	At 30 June 2024	<u>2,352</u>	<u>1,798</u>	<u>-</u>	<u>4,150</u>
11.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
	Prepayments and accrued income		30.6.25 £ <u>1,919</u>	30.6.24 £ <u>1,827</u>	

OUTER HEBRIDES FISHERIES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2025

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.25	30.6.24
	£	£
Trade creditors	530	493
Social security and other taxes	998	1,026
Other creditors	977	1,418
Accrued expenses	1,124	1,655
	<u>3,629</u>	<u>4,592</u>

13. MOVEMENT IN FUNDS

	At 1.7.24	Net movement in funds	Transfers between funds	At 30.6.25
	£	£	£	£
Unrestricted funds				
General fund	74,733	7,858	(15,991)	66,600
Capital Fund	-	5,001	15,991	20,992
	<u>74,733</u>	<u>12,859</u>	<u>-</u>	<u>87,592</u>
Restricted funds				
Restricted	-	6,000	-	6,000
	<u>-</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>
<b>TOTAL FUNDS</b>	<u><u>74,733</u></u>	<u><u>18,859</u></u>	<u><u>-</u></u>	<u><u>93,592</u></u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	64,128	(56,270)	7,858
Capital Fund	8,000	(2,999)	5,001
	<u>72,128</u>	<u>(59,269)</u>	<u>12,859</u>
Restricted funds			
Restricted	72,843	(66,843)	6,000
	<u>72,843</u>	<u>(66,843)</u>	<u>6,000</u>
<b>TOTAL FUNDS</b>	<u><u>144,971</u></u>	<u><u>(126,112)</u></u>	<u><u>18,859</u></u>

OUTER HEBRIDES FISHERIES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2025

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	90,332	(15,599)	74,733
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>90,332</u>	<u>(15,599)</u>	<u>74,733</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,577	(112,176)	(15,599)
Restricted funds			
Restricted	20,497	(20,497)	-
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>117,074</u>	<u>(132,673)</u>	<u>(15,599)</u>

14. RELATED PARTY DISCLOSURES

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