

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 September 2024  
for  
Garadh a Bhagh a Tuath SCIO**

Campbell Stewart MacLennan & Co  
Chartered Accountants  
Unit 3, Broom Place  
Portree  
Highland  
IV51 9HL

**Garadh a Bhagh a Tuath SCIO**

**Contents of the Financial Statements  
for the Year Ended 30 September 2024**

|   | <b>Page</b>     |
|---|-----------------|
| <b>Report of the Trustees</b>                     | <b>1 to 3</b>   |
| <b>Independent Examiner's Report</b>              | <b>4</b>        |
| <b>Statement of Financial Activities</b>          | <b>5</b>        |
| <b>Balance Sheet</b>                              | <b>6</b>        |
| <b>Notes to the Financial Statements</b>          | <b>7 to 19</b>  |
| <b>Detailed Statement of Financial Activities</b> | <b>20 to 21</b> |

## **Garadh a Bhagh a Tuath SCIO**

### **Report of the Trustees for the Year Ended 30 September 2024**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2024. 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**

Our purposes, as set out in our Constitution, are:

- To advance the care, support and training needs of adults resident in the islands of Barra & Vatersay with physical disabilities, learning disabilities, mental health problems and substance misuse problems.
- To advance the care, support and training needs of visiting adults with assessed care needs from surrounding islands and mainland UK.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The Garadh continues to work with a few part time staff but many more willing and knowledgeable volunteers, both in the garden and café. Without their input the project would not be able to function. We still work closely with those with support needs who are also an integral part of the project.

##### **Garden**

Increased varieties of summer plants, shrubs and vegetables were grown and sales were healthy despite the poor weather over the summer. Salads, herbs and other vegetables were also sold through the community shop and were supplied to local restaurants on a regular basis. Plant sales on other islands were a chance for the whole team to spend a day together and meet other gardeners appreciative of the work they had put in. Growing classes were held for families and adults during the summer and were well attended and enjoyed by the participants.

##### **Café**

The café was a popular venue for both locals and tourists alike during the summer months and was able to stay open for 3 days a week during the winter to provide a warm and welcoming space for local people to gather and enjoy a subsidised meal. Fresh food, using produce from the garden in season, continued to be on offer with imaginative menus being tried out.

##### **Renewables**

Phase One of the Turbine Refurbishment, comprising a new head and blades to one of the turbines and full service to the other two, was carried out over the winter. Phase Two is due to go ahead within the next year once full funding has been secured. Once all the work is completed we hope to be more energy efficient, reducing our carbon footprint and making the whole project more sustainable and less reliant on grant funding.

##### **Wellness Co-ordinator**

Funding for a further year was obtained for this valuable post which continues to expand its activities to include weekly messy play sessions for babies and toddlers in conjunction with the local Children's Centre. Groups of children from the local nursery come weekly and thoroughly enjoy their time in the garden. Health walks and gentle exercise classes for older and disabled people are popular and the numbers have grown.

##### **Food Bank/Food Larder**

The Food Bank is hosted by the Garadh but run by its own set of volunteers. The Food Larder is run by the Garadh with our own staff collecting the excess from the Co-op on a daily basis. This food is available to anyone without the need to be referred. It is hoped that funding can be obtained to fund a post to run and oversee this valuable resource.

##### **Infrastructure**

A new workshop was erected between the containers, which were covered in cladding and painted which greatly enhanced their attractiveness. This was funded by a CnES Small Capital Grant. General improvements around the site were carried out by a dedicated set of volunteers.

**Garadh a Bhagh a Tuath SCIO**  
**Report of the Trustees**  
**for the Year Ended 30 September 2024**

**FINANCIAL REVIEW**

**Financial position**

The Charity intends to keep free reserves which are those unrestricted funds not invested in fixed assets, designated to a specific purpose or otherwise committed at a level of three to six months operating costs as a contingency. At the balance sheet date unrestricted free reserves stood at £52,234 (2023 - £42,213). The Committee considers this level to be adequate.

**Principal funding sources**

The charity's principal sources of funding in the year under review were:

Donations  
Garden income  
Rental income  
Electric vehicle charging income  
Comhairle nan Eilean Siar  
The University of the Highlands & Islands  
The Crown Estate  
Western Isles Development Trust  
Voluntary Action Barra & Vatersay  
Coimhearsnachd Bharraidh agus Bhatarsaidh  
Co-op Community Fund  
Uist Council of Voluntary Organisations

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Garadh a Bhagh a Tuath SCIO is a Scottish Charitable Incorporated Organisation and its purpose and administrative arrangement are set out in our Constitution.

**Recruitment and appointment of new trustees**

The board may at any time appoint any member to be a charity trustee. The minimum number of trustees is five and the maximum is twelve.

**Key management remuneration**

Key management personnel are considered to be M.R. MacLean and the board of trustees.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

SC041742



**Garadh a Bhagh a Tuath SCIO**  
**Report of the Trustees**  
**for the Year Ended 30 September 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Campbell Stewart MacLennan & Co  
Chartered Accountants  
Unit 3, Broom Place  
Portree  
Highland  
IV51 9HL

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

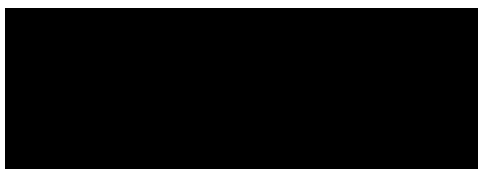
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on ....10/04/25..... and signed on its behalf by:



**Independent Examiner's Report to the Trustees of  
Garadh a Bhagh a Tuath SCIO**

I report on the accounts for the year ended 30 September 2024 set out on pages five to nineteen.

**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.

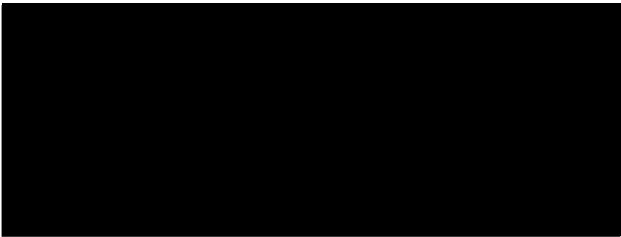
**Independent examiner's statement**

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.



Campbell Stewart MacLennan & Co  
Chartered Accountants  
Unit 3, Broom Place  
Portree  
Highland  
IV51 9HL

Date: 23/04/2025

**Garadh a Bhagh a Tuath SCIO**

**Statement of Financial Activities  
for the Year Ended 30 September 2024**

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 30/9/24<br>Total<br>funds<br>£ | 30/9/23<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                                |                                |
| Donations and legacies             |       | 7,785                      | -                        | 7,785                          | 9,447                          |
| <b>Charitable activities</b>       |       |                            |                          |                                |                                |
| Core                               |       | 26,129                     | 61,051                   | 87,180                         | 152,158                        |
| Other trading activities           | 2     | 31,360                     | -                        | 31,360                         | 16,507                         |
| <b>Total</b>                       |       | <u>65,274</u>              | <u>61,051</u>            | <u>126,325</u>                 | <u>178,112</u>                 |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                                |                                |
| Raising funds                      |       | -                          | 28,489                   | 28,489                         | -                              |
| <b>Charitable activities</b>       |       |                            |                          |                                |                                |
| Core                               |       | 46,707                     | 31,195                   | 77,902                         | 109,915                        |
| Depreciation                       |       | 7,150                      | 52,735                   | 59,885                         | 67,841                         |
| <b>Total</b>                       |       | <u>53,857</u>              | <u>112,419</u>           | <u>166,276</u>                 | <u>177,756</u>                 |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | 11,417                     | (51,368)                 | (39,951)                       | 356                            |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                                |                                |
| Total funds brought forward        |       | 111,163                    | 1,457,291                | 1,568,454                      | 1,568,098                      |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>122,580</u>             | <u>1,405,923</u>         | <u>1,528,503</u>               | <u>1,568,454</u>               |

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

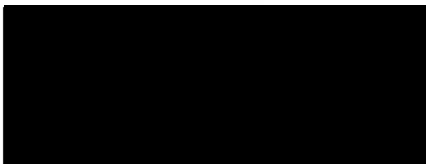
The notes form part of these financial statements

**Garadh a Bhagh a Tuath SCIO**

**Balance Sheet  
30 September 2024**

|  | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 30/9/24<br>Total<br>funds<br>£ | 30/9/23<br>Total<br>funds<br>£ |
|--|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                          |       |                            |                          |                                |                                |
| Tangible assets                              | 7     | 82,845                     | 1,379,128                | 1,461,973                      | 1,506,956                      |
| Investments                                  | 8     | 1                          | -                        | 1                              | 1                              |
|  |       | <u>82,846</u>              | <u>1,379,128</u>         | <u>1,461,974</u>               | <u>1,506,957</u>               |
| <b>CURRENT ASSETS</b>                        |       |                            |                          |                                |                                |
| Debtors                                      | 9     | 13,692                     | -                        | 13,692                         | 2,503                          |
| Prepayments and accrued income               |       | 4,062                      | -                        | 4,062                          | 4,695                          |
| Cash at bank                                 |       | 46,719                     | 30,105                   | 76,824                         | 86,918                         |
|  |       | <u>64,473</u>              | <u>30,105</u>            | <u>94,578</u>                  | <u>94,116</u>                  |
| <b>CREDITORS</b>                             |       |                            |                          |                                |                                |
| Amounts falling due within one year          | 10    | (12,239)                   | (3,310)                  | (15,549)                       | (17,619)                       |
|  |       | <u>52,234</u>              | <u>26,795</u>            | <u>79,029</u>                  | <u>76,497</u>                  |
| <b>NET CURRENT ASSETS</b>                    |       |                            |                          |                                |                                |
|  |       | 135,080                    | 1,405,923                | 1,541,003                      | 1,583,454                      |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                            |                          |                                |                                |
| <b>CREDITORS</b>                             |       |                            |                          |                                |                                |
| Amounts falling due after more than one year | 11    | (12,500)                   | -                        | (12,500)                       | (15,000)                       |
|  |       | <u>122,580</u>             | <u>1,405,923</u>         | <u>1,528,503</u>               | <u>1,568,454</u>               |
| <b>NET ASSETS</b>                            |       |                            |                          |                                |                                |
| <b>FUNDS</b>                                 | 13    |                            |                          |                                |                                |
| Unrestricted funds                           |       |                            |                          | 122,580                        | 111,163                        |
| Restricted funds                             |       |                            |                          | 1,405,923                      | 1,457,291                      |
| <b>TOTAL FUNDS</b>                           |       |                            |                          | <u>1,528,503</u>               | <u>1,568,454</u>               |

The financial statements were approved by the Board of Trustees and authorised for issue on 10/10/24 and were signed on its behalf by:





## Garadh a Bhagh a Tuath SCIO

### Notes to the Financial Statements for the Year Ended 30 September 2024

#### 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, with the exception of investments which are included at market value.

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

The charity 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.

Donations and grants are recognised when they have been communicated in writing with notification of both the amount and settlement date. In the event that a donation or grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

##### **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.

|                   |                           |
|-------------------|---------------------------|
| New build         | - 2% straight line        |
| Bothan & New Shed | - 2% straight line        |
| Turbine           | - 15% on reducing balance |
| Equipment         | - 25% on reducing balance |
| Greenhouse        | - 15% on reducing balance |
| Office equipment  | - 25% on reducing balance |

##### **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.

Designated funds are unrestricted funds set aside for a particular purpose by the trustees. Grants received towards fixed assets, once fully expended in accordance with the terms of the conditions imposed, are held as designated funds in order to track the net book value of related assets.

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.

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

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

## Garadh a Bhagh a Tuath SCIO

### Notes to the Financial Statements - continued for the Year Ended 30 September 2024

#### 1. ACCOUNTING POLICIES - continued

##### Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### Bank and cash

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

#### 2. OTHER TRADING ACTIVITIES

|                    | 30/9/24       | 30/9/23       |
|--------------------|---------------|---------------|
|                    | £             | £             |
| Rent received      | 14,310        | 7,567         |
| EV Charging Income | 851           | 1,360         |
| Electricity income | 16,199        | 7,580         |
|                    | <u>31,360</u> | <u>16,507</u> |

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

The trustees, who are the key management personnel of the charity, did not receive any compensation in either the year ended 30 September 2024 or in the prior year.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

The total employment costs for the Key Management Personnel was £9,880 (2023 - £13,937).

#### 4. STAFF COSTS

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

|                              | 30/9/24  | 30/9/23   |
|------------------------------|----------|-----------|
| Horticultural tutor          | 2        | 2         |
| Project & facilities manager | 1        | 1         |
| Cafe staff                   | -        | 7         |
| Administrator                | 1        | 1         |
| Wellness Coordinator         | 1        | 1         |
| Handyman                     | 1        | 1         |
|                              | <u>6</u> | <u>13</u> |

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

**Garadh a Bhagh a Tuath SCIO**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                            |                          |                     |
| Donations and legacies             | 9,447                      | -                        | 9,447               |
| <b>Charitable activities</b>       |                            |                          |                     |
| Core                               | 49,083                     | 103,075                  | 152,158             |
| Other trading activities           | 16,507                     | -                        | 16,507              |
| <b>Total</b>                       | <u>75,037</u>              | <u>103,075</u>           | <u>178,112</u>      |
| <b>EXPENDITURE ON</b>              |                            |                          |                     |
| <b>Charitable activities</b>       |                            |                          |                     |
| Core                               | 90,640                     | 19,275                   | 109,915             |
| Depreciation                       | 7,121                      | 60,720                   | 67,841              |
| <b>Total</b>                       | <u>97,761</u>              | <u>79,995</u>            | <u>177,756</u>      |
| <b>NET INCOME/(EXPENDITURE)</b>    | (22,724)                   | 23,080                   | 356                 |
| <b>Transfers between funds</b>     | (4,037)                    | 4,037                    | -                   |
| <b>Net movement in funds</b>       | (26,761)                   | 27,117                   | 356                 |
| <b>RECONCILIATION OF FUNDS</b>     |                            |                          |                     |
| <b>Total funds brought forward</b> |                            |                          |                     |
| As previously reported             | 123,404                    | 1,448,465                | 1,571,869           |
| Prior year adjustment              | 14,520                     | (18,291)                 | (3,771)             |
| <b>As restated</b>                 | <u>137,924</u>             | <u>1,430,174</u>         | <u>1,568,098</u>    |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>111,163</u>             | <u>1,457,291</u>         | <u>1,568,454</u>    |

**6. INDEPENDENT EXAMINATION**

|   | 30.09.24<br>£ | 30.09.23<br>£ |
|---|---------------|---------------|
| Amounts paid to Independent Examiner in respect of: |               |               |
| Independent examination                             | 1,496         | 2,415         |
| Subscriptions recharged by Independent Examiner     | 427           | 485           |
| Accounts preparation and other services             | 1,495         | 2,415         |
|   | <u>3,418</u>  | <u>5,315</u>  |

**Garadh a Bhagh a Tuath SCIO**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024**

**7. TANGIBLE FIXED ASSETS**

|                       | New Build<br>£ | Bothan &<br>New Shed<br>£ | Turbine<br>£ |
|-----------------------|----------------|---------------------------|--------------|
| <b>COST</b>           |                |                           |              |
| At 1 October 2023     | 1,463,949      | 11,301                    | 36,272       |
| Additions             | 436            | 9,449                     | -            |
| At 30 September 2024  | 1,464,385      | 20,750                    | 36,272       |
| <b>DEPRECIATION</b>   |                |                           |              |
| At 1 October 2023     | 87,703         | 452                       | 29,131       |
| Charge for year       | 29,285         | 413                       | 1,071        |
| At 30 September 2024  | 116,988        | 865                       | 30,202       |
| <b>NET BOOK VALUE</b> |                |                           |              |
| At 30 September 2024  | 1,347,397      | 19,885                    | 6,070        |
| At 30 September 2023  | 1,376,246      | 10,849                    | 7,141        |

|                       | Equipment<br>£ | Greenhouse<br>£ | Office<br>equipment<br>£ | Totals<br>£ |
|-----------------------|----------------|-----------------|--------------------------|-------------|
| <b>COST</b>           |                |                 |                          |             |
| At 1 October 2023     | 216,245        | 16,260          | 6,605                    | 1,750,632   |
| Additions             | 5,017          | -               | -                        | 14,902      |
| At 30 September 2024  | 221,262        | 16,260          | 6,605                    | 1,765,534   |
| <b>DEPRECIATION</b>   |                |                 |                          |             |
| At 1 October 2023     | 108,710        | 13,059          | 4,621                    | 243,676     |
| Charge for year       | 28,140         | 480             | 496                      | 59,885      |
| At 30 September 2024  | 136,850        | 13,539          | 5,117                    | 303,561     |
| <b>NET BOOK VALUE</b> |                |                 |                          |             |
| At 30 September 2024  | 84,412         | 2,721           | 1,488                    | 1,461,973   |
| At 30 September 2023  | 107,535        | 3,201           | 1,984                    | 1,506,956   |

**8. FIXED ASSET INVESTMENTS**

|   | Unlisted<br>investments<br>£ |
|---|------------------------------|
| <b>MARKET VALUE</b>                     |                              |
| At 1 October 2023 and 30 September 2024 | 1                            |
| <b>NET BOOK VALUE</b>                   |                              |
| At 30 September 2024                    | 1                            |
| At 30 September 2023                    | 1                            |

There were no investment assets outside the UK.

The charity's investment at the balance sheet date in the share capital of companies include the following:

Garadh Cafe Ltd

|                        |              |
|------------------------|--------------|
| Nature of business     | Cafe         |
| Class of shares        | 100% holding |
| Ordinary share capital | £1           |

**Garadh a Bhagh a Tuath SCIO**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024**

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | 30/9/24       | 30/9/23      |
|---------------|---------------|--------------|
|               | £             | £            |
| Other debtors | 2,431         | 1,514        |
| Garadh Cafe   | 11,261        | 989          |
|               | <u>13,692</u> | <u>2,503</u> |

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | 30/9/24       | 30/9/23       |
|---------------------------------|---------------|---------------|
|                                 | £             | £             |
| Other loans (see note 12)       | 2,500         | 2,500         |
| Social security and other taxes | 1,575         | 87            |
| Other creditors                 | 2,830         | 2,988         |
| Deferred income                 | 3,310         | 3,667         |
| Accrued expenses                | 5,334         | 8,377         |
|                                 | <u>15,549</u> | <u>17,619</u> |

**11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

|                           | 30/9/24 | 30/9/23 |
|---------------------------|---------|---------|
|                           | £       | £       |
| Other loans (see note 12) | 12,500  | 15,000  |

**12. LOANS**

An analysis of the maturity of loans is given below:

|   | 30/9/24      | 30/9/23      |
|---|--------------|--------------|
|   | £            | £            |
| Amounts falling due within one year on demand:  |              |              |
| Other loans                                     | <u>2,500</u> | <u>2,500</u> |
| Amounts falling between one and two years:      |              |              |
| Other loans - 1-2 years                         | <u>2,500</u> | <u>2,500</u> |
| Amounts falling due between two and five years: |              |              |
| Other loans - 2-5 years                         | <u>7,500</u> | <u>7,500</u> |
| Amounts falling due in more than five years:    |              |              |
| Repayable by instalments:                       |              |              |
| Other loans more 5yrs instal                    | 2,500        | 5,000        |

The loan provided by CNES is repayable over 10 installments and will be fully repaid by 30 September 2030.

**Garadh a Bhagh a Tuath SCIO**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024**

**13. MOVEMENT IN FUNDS**

|  | At<br>1.10.23<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>30.9.24<br>£ |
|--|--------------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>                                |                    |                                  |                                    |                    |
| General fund   | 28,356             | 18,567                           | (7,188)                            | 39,735             |
| Designated fixed asset fund                              | 23,038             | (5,819)                          | 5,610                              | 22,829             |
| Designated New Build                                     | 59,769             | (1,331)                          | 1,578                              | 60,016             |
|  | <u>111,163</u>     | <u>11,417</u>                    | <u>-</u>                           | <u>122,580</u>     |
| <b>Restricted funds</b>                                  |                    |                                  |                                    |                    |
| Professional fees for new build                          | 2,877              | (61)                             | -                                  | 2,816              |
| Big Lottery  | 16,613             | (353)                            | -                                  | 16,260             |
| Big Lottery - Build                                      | 874,476            | (18,703)                         | -                                  | 855,773            |
| CNES - Capital   | 92,304             | (1,974)                          | -                                  | 90,330             |
| HIE - Highlands and Islands Enterprise                   | 92,300             | (1,975)                          | -                                  | 90,325             |
| CNES - ward  | 1,977              | (42)                             | -                                  | 1,935              |
| HITRANS - Highlands and Islands<br>Transport Partnership | 15,071             | (323)                            | -                                  | 14,748             |
| CNES - Leader  | 130,156            | (2,784)                          | -                                  | 127,372            |
| New Build - own contribution                             | 9,532              | (200)                            | -                                  | 9,332              |
| Western Isles Development Trust                          | 18,820             | (401)                            | -                                  | 18,419             |
| Energy Savings Trust                                     | 76,445             | (15,229)                         | -                                  | 61,216             |
| Calmac   | 22,870             | (489)                            | -                                  | 22,381             |
| Scottish Government - New Build                          | 22,870             | (489)                            | -                                  | 22,381             |
| All Weather Room Fund                                    | 1,344              | (27)                             | -                                  | 1,317              |
| National Lottery - All Weather Room                      | 8,286              | (172)                            | -                                  | 8,114              |
| Wolfson Foundation - solar panels                        | 37,350             | (9,338)                          | -                                  | 28,012             |
| WIDT - Turbine renovation                                | 10,000             | (8,374)                          | -                                  | 1,626              |
| CnES - Carbon Neutral Fund                               | 19,000             | (15,925)                         | -                                  | 3,075              |
| CBaB - Turbine renovation                                | 5,000              | (4,190)                          | -                                  | 810                |
| Outer Hebrides Community Led Local<br>Development        | -                  | 8,681                            | -                                  | 8,681              |
| CBAB - Spagan grant                                      | -                  | 10,000                           | -                                  | 10,000             |
| CNES - Crown Estate                                      | -                  | 11,000                           | -                                  | 11,000             |
|  | <u>1,457,291</u>   | <u>(51,368)</u>                  | <u>-</u>                           | <u>1,405,923</u>   |
| <b>TOTAL FUNDS</b>                                       | <u>1,568,454</u>   | <u>(39,951)</u>                  | <u>-</u>                           | <u>1,528,503</u>   |

**Garadh a Bhagh a Tuath SCIO**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024**

**13. MOVEMENT IN FUNDS - continued**

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

|   | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>                         |                            |                            |                           |
| General fund                                      | 65,274                     | (46,707)                   | 18,567                    |
| Designated fixed asset fund                       | -                          | (5,819)                    | (5,819)                   |
| Designated New Build                              | -                          | (1,331)                    | (1,331)                   |
|   | <u>65,274</u>              | <u>(53,857)</u>            | <u>11,417</u>             |
| <b>Restricted funds</b>                           |                            |                            |                           |
| Professional fees for new build                   | -                          | (61)                       | (61)                      |
| Staffing & admin                                  | 18,000                     | (18,000)                   | -                         |
| Big Lottery                                       | -                          | (353)                      | (353)                     |
| Big Lottery - Build                               | -                          | (18,703)                   | (18,703)                  |
| CNES - Capital                                    | -                          | (1,974)                    | (1,974)                   |
| HIE - Highlands and Islands Enterprise            | -                          | (1,975)                    | (1,975)                   |
| CNES - ward                                       | -                          | (42)                       | (42)                      |
| HITRANS - Highlands and Islands                   | -                          | (323)                      | (323)                     |
| Transport Partnership                             | -                          | (2,784)                    | (2,784)                   |
| CNES - Leader                                     | -                          | (200)                      | (200)                     |
| New Build - own contribution                      | -                          | (401)                      | (401)                     |
| Western Isles Development Trust                   | -                          | (15,229)                   | (15,229)                  |
| Energy Savings Trust                              | -                          | (489)                      | (489)                     |
| Calmac  | -                          | (489)                      | (489)                     |
| Scottish Government - New Build                   | -                          | (27)                       | (27)                      |
| All Weather Room Fund                             | -                          |                            |                           |
| Co-op Community Fund                              |                            |                            |                           |
|   | 2,838                      | (2,838)                    | -                         |
| National Lottery - All Weather Room               | -                          | (172)                      | (172)                     |
| Wolfson Foundation - solar panels                 | -                          | (9,338)                    | (9,338)                   |
| UCVO - Wellness Coordinator                       | 8,357                      | (8,357)                    | -                         |
| WIDT - Turbine renovation                         | -                          | (8,374)                    | (8,374)                   |
| CnES - Carbon Neutral Fund                        | -                          | (15,925)                   | (15,925)                  |
| CBaB - Turbine renovation                         | -                          | (4,190)                    | (4,190)                   |
| Outer Hebrides Community Led Local<br>Development | 8,856                      | (175)                      | 8,681                     |
| CBAB - Spagan grant                               | 10,000                     | -                          | 10,000                    |
| CNES - Crown Estate                               | 11,000                     | -                          | 11,000                    |
| Voluntary Action - WILLS                          | 2,000                      | (2,000)                    | -                         |
|   | <u>61,051</u>              | <u>(112,419)</u>           | <u>(51,368)</u>           |
| <b>TOTAL FUNDS</b>                                | <u>126,325</u>             | <u>(166,276)</u>           | <u>(39,951)</u>           |

**Garadh a Bhagh a Tuath SCIO**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024**

**13. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

|   | At<br>1.10.22<br>£ | Prior<br>year<br>adjustment<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>30.9.23<br>£ |
|---|--------------------|----------------------------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>                                   |                    |                                  |                                  |                                    |                    |
| General fund  | 36,716             | 14,520                           | (15,603)                         | (7,277)                            | 28,356             |
| Designated fixed asset<br>fund                              | 25,618             | -                                | (5,820)                          | 3,240                              | 23,038             |
| Designated New Build  | 61,070             | -                                | (1,301)                          | -                                  | 59,769             |
|   | <u>123,404</u>     | <u>14,520</u>                    | <u>(22,724)</u>                  | <u>(4,037)</u>                     | <u>111,163</u>     |
| <b>Restricted funds</b>                                     |                    |                                  |                                  |                                    |                    |
| Professional fees for new<br>build                          | 2,938              | -                                | (61)                             | -                                  | 2,877              |
| Big Lottery   | 16,966             | -                                | (353)                            | -                                  | 16,613             |
| Big Lottery - Build   | 890,536            | -                                | (18,764)                         | 2,704                              | 874,476            |
| CNES - Capital  | 93,999             | -                                | (1,981)                          | 286                                | 92,304             |
| HIE - Highlands and<br>Islands Enterprise                   | 93,995             | -                                | (1,981)                          | 286                                | 92,300             |
| CNES - ward   | 2,014              | -                                | (43)                             | 6                                  | 1,977              |
| HITRANS - Highlands and<br>Islands Transport<br>Partnership | 15,347             | -                                | (323)                            | 47                                 | 15,071             |
| CNES - Leader   | 132,554            | -                                | (2,792)                          | 394                                | 130,156            |
| New Build - own<br>contribution                             | 9,591              | -                                | (201)                            | 142                                | 9,532              |
| Western Isles<br>Development Trust                          | 19,192             | -                                | (402)                            | 30                                 | 18,820             |
| Energy Savings Trust  | 100,404            | (3,771)                          | (20,188)                         | -                                  | 76,445             |
| Calmac  | 23,289             | -                                | (490)                            | 71                                 | 22,870             |
| Scottish Government -<br>New Build                          | 23,289             | -                                | (490)                            | 71                                 | 22,870             |
| All Weather Room Fund                                       | 1,372              | -                                | (28)                             | -                                  | 1,344              |
| National Lottery - All<br>Weather Room                      | 8,459              | -                                | (173)                            | -                                  | 8,286              |
| Island Communities Fund -<br>solar panels                   | 14,520             | (14,520)                         | -                                | -                                  | -                  |
| Wolfson Foundation -<br>solar panels                        | -                  | -                                | 37,350                           | -                                  | 37,350             |
| WIDT - Turbine renovation                                   | -                  | -                                | 10,000                           | -                                  | 10,000             |
| CnES - Carbon Neutral<br>Fund                               | -                  | -                                | 19,000                           | -                                  | 19,000             |
| CBaB - Turbine renovation                                   | -                  | -                                | 5,000                            | -                                  | 5,000              |
|   | <u>1,448,465</u>   | <u>(18,291)</u>                  | <u>23,080</u>                    | <u>4,037</u>                       | <u>1,457,291</u>   |
| <b>TOTAL FUNDS</b>  | <u>1,571,869</u>   | <u>(3,771)</u>                   | <u>356</u>                       | <u>-</u>                           | <u>1,568,454</u>   |



**Garadh a Bhagh a Tuath SCIO**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024**

**13. MOVEMENT IN FUNDS - continued**

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

|   | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>                 |                            |                            |                           |
| General fund                              | 75,037                     | (90,640)                   | (15,603)                  |
| Designated fixed asset fund               | -                          | (5,820)                    | (5,820)                   |
| Designated New Build                      | -                          | (1,301)                    | (1,301)                   |
|   | <u>75,037</u>              | <u>(97,761)</u>            | <u>(22,724)</u>           |
| <b>Restricted funds</b>                   |                            |                            |                           |
| Professional fees for new build           | -                          | (61)                       | (61)                      |
| Staffing & admin                          | 9,000                      | (9,000)                    | -                         |
| Big Lottery                               | -                          | (353)                      | (353)                     |
| Big Lottery - Build                       | -                          | (18,764)                   | (18,764)                  |
| CNES - Capital                            | -                          | (1,981)                    | (1,981)                   |
| HIE - Highlands and Islands Enterprise    | -                          | (1,981)                    | (1,981)                   |
| CNES - ward                               | -                          | (43)                       | (43)                      |
| HITRANS - Highlands and Islands           | -                          | (323)                      | (323)                     |
| Transport Partnership                     | -                          | (2,792)                    | (2,792)                   |
| CNES - Leader                             | -                          | (201)                      | (201)                     |
| New Build - own contribution              | -                          | (402)                      | (402)                     |
| Western Isles Development Trust           | -                          | (20,188)                   | (20,188)                  |
| Energy Savings Trust                      | -                          | (490)                      | (490)                     |
| Calmac                                    | -                          | (490)                      | (490)                     |
| Scottish Government - New Build           | -                          | (28)                       | (28)                      |
| All Weather Room Fund                     | -                          | (173)                      | (173)                     |
| National Lottery - All Weather Room       | -                          | (12,450)                   | 37,350                    |
| Wolfson Foundation - solar panels         | 49,800                     | (5,133)                    | -                         |
| UCVO - Wellness Coordinator               | 5,133                      | (4,642)                    | -                         |
| CnES - Warm Homes fund                    | 4,642                      | -                          | 10,000                    |
| WIDT - Turbine renovation                 | 10,000                     | -                          | 19,000                    |
| CnES - Carbon Neutral Fund                | 19,000                     | -                          | 5,000                     |
| CBaB - Turbine renovation                 | 5,000                      | -                          | -                         |
| Castlebay Community Council - Womens' Day | 500                        | (500)                      | -                         |
|   | <u>103,075</u>             | <u>(79,995)</u>            | <u>23,080</u>             |
| <b>TOTAL FUNDS</b>                        | <u>178,112</u>             | <u>(177,756)</u>           | <u>356</u>                |

**Garadh a Bhagh a Tuath SCIO**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024**

**13. MOVEMENT IN FUNDS - continued**

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

|   | At<br>1.10.22<br>£ | Prior<br>year<br>adjustment<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>30.9.24<br>£ |
|---|--------------------|----------------------------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>                                   |                    |                                  |                                  |                                    |                    |
| General fund  | 36,716             | 14,520                           | 2,964                            | (14,465)                           | 39,735             |
| Designated fixed asset<br>fund                              | 25,618             | -                                | (11,639)                         | 8,850                              | 22,829             |
| Designated New Build  | 61,070             | -                                | (2,632)                          | 1,578                              | 60,016             |
|   | <u>123,404</u>     | <u>14,520</u>                    | <u>(11,307)</u>                  | <u>(4,037)</u>                     | <u>122,580</u>     |
| <b>Restricted funds</b>                                     |                    |                                  |                                  |                                    |                    |
| Professional fees for new<br>build                          | 2,938              | -                                | (122)                            | -                                  | 2,816              |
| Big Lottery   | 16,966             | -                                | (706)                            | -                                  | 16,260             |
| Big Lottery - Build   | 890,536            | -                                | (37,467)                         | 2,704                              | 855,773            |
| CNES - Capital  | 93,999             | -                                | (3,955)                          | 286                                | 90,330             |
| HIE - Highlands and<br>Islands Enterprise                   | 93,995             | -                                | (3,956)                          | 286                                | 90,325             |
| CNES - ward   | 2,014              | -                                | (85)                             | 6                                  | 1,935              |
| HITRANS - Highlands and<br>Islands Transport<br>Partnership | 15,347             | -                                | (646)                            | 47                                 | 14,748             |
| CNES - Leader   | 132,554            | -                                | (5,576)                          | 394                                | 127,372            |
| New Build - own<br>contribution                             | 9,591              | -                                | (401)                            | 142                                | 9,332              |
| Western Isles<br>Development Trust                          | 19,192             | -                                | (803)                            | 30                                 | 18,419             |
| Energy Savings Trust  | 100,404            | (3,771)                          | (35,417)                         | -                                  | 61,216             |
| Calmac  | 23,289             | -                                | (979)                            | 71                                 | 22,381             |
| Scottish Government -<br>New Build                          | 23,289             | -                                | (979)                            | 71                                 | 22,381             |
| All Weather Room Fund                                       | 1,372              | -                                | (55)                             | -                                  | 1,317              |
| National Lottery - All<br>Weather Room                      | 8,459              | -                                | (345)                            | -                                  | 8,114              |
| Island Communities Fund -<br>solar panels                   | 14,520             | (14,520)                         | -                                | -                                  | -                  |
| Wolfson Foundation -<br>solar panels                        | -                  | -                                | 28,012                           | -                                  | 28,012             |
| WIDT - Turbine renovation                                   | -                  | -                                | 1,626                            | -                                  | 1,626              |
| CnES - Carbon Neutral<br>Fund                               | -                  | -                                | 3,075                            | -                                  | 3,075              |
| CBaB - Turbine renovation<br>Outer Hebrides                 | -                  | -                                | 810                              | -                                  | 810                |
| Community Led Local<br>Development                          | -                  | -                                | 8,681                            | -                                  | 8,681              |
| CBAB - Spagan grant   | -                  | -                                | 10,000                           | -                                  | 10,000             |
| CNES - Crown Estate   | -                  | -                                | 11,000                           | -                                  | 11,000             |
|   | <u>1,448,465</u>   | <u>(18,291)</u>                  | <u>(28,288)</u>                  | <u>4,037</u>                       | <u>1,405,923</u>   |
| <b>TOTAL FUNDS</b>  | <u>1,571,869</u>   | <u>(3,771)</u>                   | <u>(39,595)</u>                  | <u>-</u>                           | <u>1,528,503</u>   |

**Garadh a Bhagh a Tuath SCIO**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024**

**13. 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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>                         |                            |                            |                           |
| General fund                                      | 140,311                    | (137,347)                  | 2,964                     |
| Designated fixed asset fund                       | -                          | (11,639)                   | (11,639)                  |
| Designated New Build                              | -                          | (2,632)                    | (2,632)                   |
|   | <u>140,311</u>             | <u>(151,618)</u>           | <u>(11,307)</u>           |
| <b>Restricted funds</b>                           |                            |                            |                           |
| Professional fees for new build                   | -                          | (122)                      | (122)                     |
| Staffing & admin                                  | 27,000                     | (27,000)                   | -                         |
| Big Lottery                                       | -                          | (706)                      | (706)                     |
| Big Lottery - Build                               | -                          | (37,467)                   | (37,467)                  |
| CNES - Capital                                    | -                          | (3,955)                    | (3,955)                   |
| HIE - Highlands and Islands Enterprise            | -                          | (3,956)                    | (3,956)                   |
| CNES - ward                                       | -                          | (85)                       | (85)                      |
| HITRANS - Highlands and Islands                   | -                          | (646)                      | (646)                     |
| Transport Partnership                             | -                          | (5,576)                    | (5,576)                   |
| CNES - Leader                                     | -                          | (401)                      | (401)                     |
| New Build - own contribution                      | -                          | (803)                      | (803)                     |
| Western Isles Development Trust                   | -                          | (35,417)                   | (35,417)                  |
| Energy Savings Trust                              | -                          | (979)                      | (979)                     |
| Calmac  | -                          | (979)                      | (979)                     |
| Scottish Government - New Build                   | -                          | (55)                       | (55)                      |
| All Weather Room Fund                             | -                          |                            |                           |
| Co-op Community Fund                              |                            |                            |                           |
|   | 2,838                      | (2,838)                    | -                         |
| National Lottery - All Weather Room               | -                          | (345)                      | (345)                     |
| Wolfson Foundation - solar panels                 | 49,800                     | (21,788)                   | 28,012                    |
| UCVO - Wellness Coordinator                       | 13,490                     | (13,490)                   | -                         |
| CnES - Warm Homes fund                            | 4,642                      | (4,642)                    | -                         |
| WIDT - Turbine renovation                         | 10,000                     | (8,374)                    | 1,626                     |
| CnES - Carbon Neutral Fund                        | 19,000                     | (15,925)                   | 3,075                     |
| CBaB - Turbine renovation                         | 5,000                      | (4,190)                    | 810                       |
| Outer Hebrides Community Led Local<br>Development | 8,856                      | (175)                      | 8,681                     |
| CBAB - Spagan grant                               | 10,000                     | -                          | 10,000                    |
| CNES - Crown Estate                               | 11,000                     | -                          | 11,000                    |
| Voluntary Action - WILLS                          | 2,000                      | (2,000)                    | -                         |
|   | <u>163,626</u>             | <u>(191,914)</u>           | <u>(28,288)</u>           |
| <b>TOTAL FUNDS</b>                                | <u>304,437</u>             | <u>(344,032)</u>           | <u>(39,595)</u>           |

## Garadh a Bhagh a Tuath SCIO

### Notes to the Financial Statements - continued for the Year Ended 30 September 2024

#### 13. MOVEMENT IN FUNDS - continued

|   |  |
|---|--|
| Professional Fees for New Build   | These funds are restricted capitalised professional fees for the new building. These funds are carried forward as fixed assets.  |
| Staffing & Admin  | These funds comprise of restricted funding for the following positions within the charity:<br>One horticultural tutor and an administrator funded by Lews Castle College. This project was ongoing at the year end.  |
| Big Lottery   | These funds are restricted capitalised professional fees for the new building as provided by the Big Lottery. These funds are carried forward as fixed assets.   |
| Big Lottery - Build, CNES - Capital, HIE, CNES - Ward, HITRANS, CNES - Leader, New Build - Own Contribution, Western Isles Development Fund, Calmac and Scottish Government - New Build | These funds are restricted funds for the construction of the new building which was completed in the year. These funds are carried forward as fixed assets.  |
| Energy Savings Trust  | These funds are restricted capitalised costs for the setup and supply of electricity to the new building and the installation of an electric vehicle charger. This project was on going at the year end.   |
| All Weather Room Fund   | This project was funded by CBaB Spagan Community Fund and Castlebay Community Council. These restricted funds were for the construction of an extension onto the Am Bothan building for an all weather room. These funds are carried forward as fixed assets.                        |
| Scottish Government - Wellness Coordinator  | These funds were restricted to fund the position of Wellness Coordinator. These funds were provided by the Scottish Government and were fully expended in the year.  |
| National Lottery - All Weather Room   | These restricted funds provided by the Lottery Aspiring Communities Fund are for the construction of an extension onto the Am Bothan building for an all weather room. These funds are carried forward as fixed assets.  |
| Island Community Fund - Solar Panels  | These restricted funds provided by Inspiring Scotland were for the charity's project 'Rays of Hope' - for the supply and installation of roof solar panels to help power the new building and electric vehicle charging point. These funds are carried forward as fixed asset funds. |
| Wolfson Foundation - solar panels   | These restricted funds were provided by the Wolfson Foundation for the installation of solar panels. These funds are carried forward as fixed assets.  |
| UCVO - Wellness Coordinator   | These restricted funds were provided by the Uist Council of Voluntary Organisations to fund the position of the Wellness Coordinator. A proportion of these funds have been carried forward to next year.  |
| WIDT - turbine repairs  | These restricted funds provided by the Western Isles Development Trust are for the renovation and repair of the charity's wind turbines. A proportion of these funds have been carried forward to next year.   |
| CnES - Carbon Neutral Fund  | These restricted funds provided by CnES are for the renovation and repair of the charity's wind turbines. A proportion of these funds have been carried forward to next year.  |
| CBaB - turbine repairs  | These restricted funds provided by Coimhearsnachd Bharraidh agus Bhatarsaidh (CBaB) are for the renovation and repair of the charity's wind turbines. A proportion of these funds have been carried forward to next year.  |
| Castlebay Community Council - Womens' Day   | These restricted funds provided by the Castlebay Community Council were to support the charity in providing a free lunch for the women of the community. These funds were fully expended in the year.  |

## Garadh a Bhagh a Tuath SCIO

### Notes to the Financial Statements - continued for the Year Ended 30 September 2024

#### 13. MOVEMENT IN FUNDS - continued

|   |   |
|---|---|
| Outer Hebrides Community<br>Led Local Development | These restricted funds provided CnES were for the new shed built in the year. These funds are carried forward as fixed asset funds.                         |
| CBaB - Spagan                                     | These are restricted funds provided by Coimhersedh Bharraidh agus Bhatarsaidh (CBaB). These funds are carried forward to the following year.                |
| CnES - Crown Estate                               | These are restricted funds provided by CnES. These funds are carried forward to the following year.   |
| VABV - WILL                                       | These are restricted funds provided by Voluntary Action Barra & Vatersay were used to fund community planters. These funds were fully expended in the year. |

#### Transfers between funds

During the year, £1,578 was transferred from general fund to designated new build fund.

During the year, £5,610 was transferred from general fund to designated fixed assets fund.

#### 14. RELATED PARTY DISCLOSURES

Garadh Cafe Ltd is a trading subsidiary of the charity.

During the year, the following transactions occurred:

The charity charged rent totalling £7,000 to the trading company.

The charity paid wages totalling £4,261 on behalf of the trading company.

The charity received £989 from the trading company.

The balance receivable from the trading company at the year end was £11,261 (2023 - £989).

**Garadh a Bhagh a Tuath SCIO**  
**Detailed Statement of Financial Activities**  
**for the Year Ended 30 September 2024**

|                                 | 30/9/24<br>£   | 30/9/23<br>£   |
|---------------------------------|----------------|----------------|
| <b>INCOME AND ENDOWMENTS</b>    |                |                |
| <b>Donations and legacies</b>   |                |                |
| Donations                       | 6,248          | 7,273          |
| Gift aid                        | 1,211          | 1,830          |
| Subscriptions                   | 326            | 344            |
|                                 | <u>7,785</u>   | <u>9,447</u>   |
| <b>Other trading activities</b> |                |                |
| Rent received                   | 14,310         | 7,567          |
| EV Charging Income              | 851            | 1,360          |
| Electricity income              | 16,199         | 7,580          |
|                                 | <u>31,360</u>  | <u>16,507</u>  |
| <b>Charitable activities</b>    |                |                |
| Cafe income                     | -              | 27,345         |
| Garden income                   | 23,969         | 21,738         |
| Wages recharge                  | 2,160          | -              |
| Grants                          | 61,051         | 103,075        |
|                                 | <u>87,180</u>  | <u>152,158</u> |
| <b>Total incoming resources</b> | <u>126,325</u> | <u>178,112</u> |
| <b>EXPENDITURE</b>              |                |                |
| <b>Other trading activities</b> |                |                |
| Repairs & renewals              | 28,489         | -              |
| <b>Charitable activities</b>    |                |                |
| Wages                           | 30,379         | 46,761         |
| Social security                 | 239            | -              |
| Pensions                        | 747            | 418            |
| Insurance                       | 3,014          | 2,973          |
| Light and heat                  | 11,480         | 13,540         |
| Telephone                       | 1,945          | 2,023          |
| Postage and stationery          | -              | 366            |
| Advertising                     | -              | 242            |
| Training                        | 175            | 525            |
| Repairs & renewals              | 2,259          | 2,337          |
| Disclosures                     | 100            | 59             |
| Subscriptions & Licences        | 249            | 1,382          |
| Garden purchases                | 9,432          | 8,015          |
| Cafe purchases                  | -              | 6,552          |
| Respite expenditure             | 368            | 250            |
| Professional fees               | 5,070          | -              |
| Travel expenses                 | 269            | 347            |
| Catering                        | 720            | -              |
| Freehold property               | 29,285         | 29,276         |
| Depn of Am Bothan               | 413            | 226            |
| Depn of turbine                 | 1,071          | 1,260          |
| Depn of equipment               | 28,140         | 35,849         |
| Depn of greenhouse              | 480            | 565            |
| Depn of office equipment        | 496            | 665            |
|                                 | <u>126,331</u> | <u>153,631</u> |

This page does not form part of the statutory financial statements

**Garadh a Bhagh a Tuath SCIO**

**Detailed Statement of Financial Activities  
for the Year Ended 30 September 2024**

|                                     | 30/9/24<br>£           | 30/9/23<br>£      |
|-------------------------------------|------------------------|-------------------|
| <b>Support costs</b>                |                        |                   |
| <b>Management</b>                   |                        |                   |
| Wages                               | 7,898                  | 18,771            |
| Pensions                            | -                      | 386               |
|                                     | <u>7,898</u>           | <u>19,157</u>     |
| <br><b>Finance</b>                  |                        |                   |
| Bank charges                        | -                      | (2)               |
| Loan Interest                       | 140                    | 140               |
|                                     | <u>140</u>             | <u>138</u>        |
| <br><b>Governance costs</b>         |                        |                   |
| Accountancy fees                    | 3,418                  | 4,830             |
|                                     | <u>3,418</u>           | <u>4,830</u>      |
| <br>Total resources expended        | <u>166,276</u>         | <u>177,756</u>    |
| <br><b>Net (expenditure)/income</b> | <u><u>(39,951)</u></u> | <u><u>356</u></u> |