

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 September 2025  
for  
Garadh A Bhagh A Tuath SCIO

Contents of the Financial Statements  
for the Year Ended 30 September 2025

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 21
Detailed Statement of Financial Activities	22 to 23

Report of the Trustees  
for the Year Ended 30 September 2025

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

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, 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.

## **ACHIEVEMENTS 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**

Despite the loss of our principal gardener in the Spring, the garden output was maintained to a similar level as last year due to the hard work and commitment of a dedicated volunteer base. New staff have now been recruited which should help with forward planning. We continued to supply the local shop and restaurants with produce as well as selling from our own premises. Plant sales on other islands took place as usual and were a chance for the whole team to spend a day together and meet other gardeners appreciative of the work they had put in.

### **Café**

The café remains a popular venue for both locals and tourists alike during the summer months, although footfall was down this year compared to last year. There is now increased competition on the island plus it was generally felt that visitor numbers to the island were down this year and people were more conscious of their spend due to the increased cost of living. The café 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 reasonably priced meal. Fresh food, using produce from the garden in season, continued to be on offer with imaginative menus being tried out.

### **Renewables**

Phase Two of the Turbine Refurbishment was completed in late September. This involved bringing all the energy generated onto the site, with backup battery systems, to ensure the most efficient use of power and leading to a reduction in our carbon footprint and our energy bills. We are grateful to the funders who made this possible.

### **Project Manager**

Lottery funding was secured for a 3-year Project Manager post of 20 hours per week. This gives the manager time to oversee the project on a daily basis and develop plans for the future, without the constant need to try to secure funding. This also takes a bit of pressure off the charity's finances and helps us build up a contingency fund.

### **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. A singing group has now been established and meets weekly at the Garadh.

### **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 daily. This food is available to anyone without the need to be referred. Some funding has been obtained to fund a post to run and oversee this valuable resource.

## Garadh A Bhagh A Tuath SCIO

### Report of the Trustees for the Year Ended 30 September 2025

the balance sheet date unrestricted free reserves stood at £59,168 (2024 - £52,234). 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
- Voluntary Action Barra & Vatersay
- Uist Council of Voluntary Organisations
- Highlands & Islands Enterprise
- University of Highlands & Islands
- National Lottery
- Robertson Trust
- Comhairle nan Eilean Siar

#### STRUCTURE, GOVERNANCE AND MANAGEMENT Governing document

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

#### Recruitment and appointment of new trustees

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

#### Principal address

Am Bothan  
Bayherivagh  
Northbay  
Isle Of Barra  
Comhairle nan Eilean  
HS9 5YQ

#### Trustees

Mrs E. Campbell (resigned 30.9.25)  
Mrs J. MacKinnon  
Mrs R. A. McGown  
Dame A. McGuire Ms  
A. Foster

Garadh A Bhagh A Tuath SCIO

Report of the Trustees  
for the Year Ended 30 September 2025

Mrs M. Robertson  
Mrs L. MacKinnon  
Fr. J. P. MacKinnon  
Mrs H. Bickle  
Mrs M. Campbell  
R. Simpson (appointed 1.10.24)  
R. Parsons (appointed 1.10.24)  
R. Nicholson (resigned 1.10.24)

Independent Examiner  
Mackay & Co CA  
120 George Street  
Oban  
Argyll  
PA34 5NT

**STRATEGIC REVIEW**

With assistance from HIE (Highlands and Islands Enterprise) a Strategic Review was conducted by Community Enterprise which involved in-depth interviews with trustees, staff and volunteers as well as users of the various projects. This highlighted the strengths and weaknesses of the current working practices and helped formulate plans for future growth. Many of the recommendations have been implemented and others are in process.

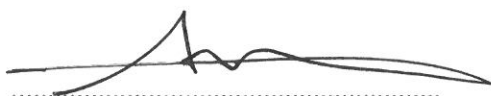
A major finding was the lack of administrative support. The Project Manager and Trustees were spending a significant amount of time on these tasks to the detriment of general oversight and planning. As a result of a funding application, HIE contracted to support a 25hr a week post for 2 years to give us time and space to become more organised and efficient. The post has been filled as a job-share which commenced September 2025.

Business Energy Scotland also reviewed our energy needs and current set-up and made recommendations. These were helpful in supporting funding applications for the renewables refurbishment.

HIE also supported a contribution to staffing costs for the café and garden over the winter months which helped us remain open to provide a warm and welcoming space to combat the sense of social isolation felt as a result of the wild winter weather.

We are extremely grateful for all the support given to us by HIE over the past year and going forward.

Approved by order of the board of trustees on .....2/3/26..... and signed on its behalf by:



Ms A. Foster - Trustee

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 2025 set out on pages seven to twenty two.

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.

David A. Ross

2/3/2026.

David Ross CA  
The Institute of Chartered Accountants of Scotland

Mackay & Co CA  
120 George Street  
Oban  
Argyll  
PA34 5NT

Date: .....

Statement of Financial Activities for the  
Year Ended 30 September 2025

Garadh A Bhagh A Tuath SCIO

		Unrestricted funds £	Restricted funds £	30.9.25 Total funds £	30.9.24 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM	4	13,617	-		
Donations and legacies				13,617	7,785
Charitable activities	2	25,551	134,637		
Community care, support and training	3	26,382	-	160,188	87,180
Other trading activities		132	-	26,382	31,360
Investment income		65,682	134,637	132	-
Total				200,319	126,325
EXPENDITURE ON		-	68,802		
Raising funds				68,802	28,489
Charitable activities		55,685	63,536		
Community care, support and training		5,834	46,660	119,221	77,902
Depreciation of community owned assets		61,519	178,998	52,494	59,885
Total				240,517	166,276
NET INCOME/(EXPENDITURE)		4,163	(44,361)	(40,198)	(39,951)
Transfers between funds	14	(563)	563	-	-
Net movement in funds		3,600	(43,798)	(40,198)	(39,951)
RECONCILIATION OF FUNDS					
Total funds brought forward		122,580	1,405,923	1,528,503	1,568,454
TOTAL FUNDS CARRIED FORWARD		126,180	1,362,125	1,488,305	1,528,503

Balance Sheet

30 September 2025

		Unrestricted funds £	Restricted funds £	30.9.25 Total funds £	30.9.24 Total funds £
	Notes				
FIXED ASSETS					
Tangible assets	8	77,011	1,332,468	1,409,479	1,461,973
Investments	9	1	-	1	1

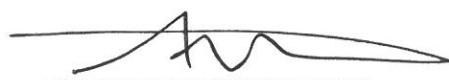
The notes form part of these financial statements



Garadh A Bhagh A Tuath SCIO

		77,012	1,332,468	1,409,480	1,461,974
CURRENT ASSETS					
Debtors	10	15,292	-	15,292	13,692
Prepayments and accrued income		3,023	-	3,023	4,062
Cash at bank		54,278	29,657	83,935	76,824
		<hr/>	<hr/>	<hr/>	<hr/>
	11	72,593	29,657	102,250	94,578
CREDITORS					
Amounts falling due within one year		(13,425)	-	(13,425)	(15,549)
		<hr/>	<hr/>	<hr/>	<hr/>
		59,168	29,657	88,825	79,029
NET CURRENT ASSETS					
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		136,180	1,362,125	1,498,305	1,541,003
	12				
CREDITORS					
Amounts falling due after more than one year		(10,000)	-	(10,000)	(12,500)
		<hr/>	<hr/>	<hr/>	<hr/>
NET ASSETS		<u>126,180</u>	<u>1,362,125</u>	<u>1,488,305</u>	<u>1,528,503</u>
					continued...
<u>Balance Sheet - continued 30</u>					
<u>September 2025</u>					
FUNDS					
	14				
Unrestricted funds				126,180	122,580
Restricted funds				1,362,125	1,405,923
				<hr/>	<hr/>
TOTAL FUNDS				<u>1,488,305</u>	<u>1,528,503</u>

The financial statements were approved by the Board of Trustees and authorised for issue on  
 ..... 02/03/2026 ..... and were signed on its behalf by:



A. Foster - Trustee

The notes form part of these financial statements

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.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

1. ACCOUNTING POLICIES - continued

## **1. ACCOUNTING POLICIES**

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### **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.

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

**2. OTHER TRADING ACTIVITIES**

	30.9.25	30.9.24
	£	£
Rent received	10,733	14,310
EV Charging Income	724	851
Electricity income	14,925	16,199
	<u>26,382</u>	<u>31,360</u>

**3. INVESTMENT INCOME**

	30.9.25	30.9.24
	£	£
Deposit account interest	132	-
	<u>132</u>	<u>-</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	30.9.25	30.9.24
		£	£
Garden income	Community care, support and training	21,206	23,969
Wages recharge	Community care, support and training	5,385	2,160
Grants	Community care, support and training	133,597	61,051
		<u>160,188</u>	<u>87,180</u>

Note on **donations** received - during the year the charity acted as a conduit; receiving donations from individuals and one philanthropic Trust - and passing these donations on to an individual to purchase mobility equipment. The amount of donations received and spent by the SCIO was £5,591.

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

	30.9.25	30.9.24
	£	£
Comhairle nan Eilean Siar	8,000	19,856
Coimhersedh Bharraidh agus Bhatarsaidh	-	10,000
Voluntary Action Barra & Vatersay	31,239	2,000
Co-op	-	2,838
Uist Council of Voluntary Organisations	8,310	8,357
University of Highlands & Islands	18,000	18,000
National Lottery	43,000	-
Highlands & Islands Enterprise	12,048	-
Robertson Trust	13,000	-
	<u>133,597</u>	<u>61,051</u>

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

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**6. STAFF COSTS**

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

	30.9.25	30.9.24
Horticultural tutor	2	2
Project & facilities manager	1	1
Administrator	1	1
Wellness Coordinator	1	1
Handyman	1	1
	<u>6</u>	<u>6</u>

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

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	7,785	-	7,785
<b>Charitable activities</b>			
Community care, support and training	26,129	61,051	87,180
Other trading activities	31,360	-	31,360
<b>Total</b>	<u>65,274</u>	<u>61,051</u>	<u>126,325</u>
<b>EXPENDITURE ON</b>			
Raising funds	-	28,489	28,489
<b>Charitable activities</b>			
Community care, support and training	46,707	31,195	77,902
Depreciation of community owned assets	7,150	52,735	59,885
<b>Total</b>	<u>53,857</u>	<u>112,419</u>	<u>166,276</u>
<b>NET INCOME/(EXPENDITURE)</b>	11,417	(51,368)	(39,951)

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

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	111,163	1,457,291	1,568,454
<b>TOTAL FUNDS CARRIED FORWARD</b>	122,580	1,405,923	1,528,503

**8. TANGIBLE FIXED ASSETS**

	New Build £	Bothan & New Shed £	Turbine £
<b>COST</b>			
At 1 October 2024 and 30 September 2025	1,464,385	20,750	36,272
<b>DEPRECIATION</b>			
At 1 October 2024	116,988	865	30,202
Charge for year	29,286	415	910
At 30 September 2025	146,274	1,280	31,112
<b>NET BOOK VALUE</b>			
At 30 September 2025	1,318,111	19,470	5,160
At 30 September 2024	1,347,397	19,885	6,070

	Equipment £	Greenhouse £	Office equipment £	Totals £
<b>COST</b>				
At 1 October 2024 and 30 September 2025	221,262	16,260	6,605	1,765,534
<b>DEPRECIATION</b>				
At 1 October 2024	136,850	13,539	5,117	303,561
Charge for year	21,103	408	372	52,494
At 30 September 2025	157,953	13,947	5,489	356,055
<b>NET BOOK VALUE</b>				
At 30 September 2025	63,309	2,313	1,116	1,409,479
At 30 September 2024	84,412	2,721	1,488	1,461,973

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

**9. FIXED ASSET INVESTMENTS**

	Unlisted investments £
<b>MARKET VALUE</b>	
At 1 October 2024 and 30 September 2025	1
<b>NET BOOK VALUE</b>	
At 30 September 2025	1
At 30 September 2024	1

There were no investment assets outside the UK.

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

**Garadh Cafe Ltd**

Registered office: Bothan, Bayherivagh, Isle Of Barra, United Kingdom, HS9 5YQ

Nature of business: Cafe

	%
Class of share:	holding
Ordinary	100

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

	30.9.25 £	30.9.24 £
Trade debtors	1,604	-
Other debtors	3,627	2,431
Intercompany	10,061	11,261
	<u>15,292</u>	<u>13,692</u>

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

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

	30.9.25	30.9.24
	£	£
Taxation and social security	4,000	1,575
Other creditors	9,425	13,974
	<u>13,425</u>	<u>15,549</u>

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

	30.9.25	30.9.24
	£	£
Other creditors	<u>10,000</u>	<u>12,500</u>

**13. LOANS**

An analysis of the maturity of loans is given below:

	30.9.25	30.9.24
	£	£
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



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

**14. MOVEMENT IN FUNDS**

	At 1.10.24 £	Net movement in funds £	Transfers between funds £	At 30.9.25 £
<b>Unrestricted funds</b>				
General fund	39,735	9,997	(563)	49,169
Designated New Build	60,016	(1,308)	-	58,708
Designated fixed asset fund	22,829	(4,526)	-	18,303
	122,580	4,163	(563)	126,180
<b>Restricted funds</b>				
Outer Hebrides Community Led				
Local Development	8,681	(177)	-	8,504
CBaB - Spagan grant	10,000	(10,000)	-	-
CNES - Crown Estate	11,000	(11,000)	-	-
Professional fees for new build	2,816	(61)	-	2,755
Big Lottery	16,260	(353)	-	15,907
Big Lottery - Build	855,773	(18,686)	-	837,087
CNES - Capital	90,330	(1,972)	-	88,358
HIE - Highlands and Islands				
Enterprise	92,260	(2,014)	-	90,246
HITRANS - Highlands and Islands				
Transport Partnership	14,748	(322)	-	14,426
CNES - Leader	127,372	(2,781)	-	124,591
New Build - own contribution	9,332	(201)	-	9,131
Western Isles Development Trust	18,419	(401)	-	18,018
Calmac	22,381	(489)	-	21,892
Scottish Government - New Build	22,381	(489)	-	21,892
All Weather Room Fund	1,317	(28)	-	1,289
National Lottery - All Weather				
Room	8,114	(173)	-	7,941
Wolfson Foundation - solar panels	28,012	(7,003)	-	21,009
Turbine repairs	-	(563)	563	-
Energy Savings Trust	61,216	(11,510)	-	49,706
WIDT - Turbine renovation	1,626	-	-	1,626
CnES - Carbon Neutral Fund	3,075	-	-	3,075
CBaB - Turbine renovation	810	-	-	810
Wellness	-	14,000	-	14,000
Project Manager	-	9,862	-	9,862
	1,405,923	(44,361)	563	1,362,125
<b>TOTAL FUNDS</b>	<b>1,528,503</b>	<b>(40,198)</b>	<b>-</b>	<b>1,488,305</b>

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

**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	65,682	(55,685)	9,997
Designated New Build	-	(1,308)	(1,308)
Designated fixed asset fund	-	(4,526)	(4,526)
	<hr/>	<hr/>	<hr/>
	65,682	(61,519)	4,163
<b>Restricted funds</b>			
Outer Hebrides Community Led			
Local Development	-	(177)	(177)
CBaB - Spagan grant	-	(10,000)	(10,000)
Voluntary Action - WILLS	1,000	(1,000)	-
UCVO - Wellness Coordinator	3,310	(3,310)	-
CNES - Crown Estate	-	(11,000)	(11,000)
Staffing & admin	30,048	(30,048)	-
Professional fees for new build	-	(61)	(61)
Big Lottery	-	(353)	(353)
Big Lottery - Build	-	(18,686)	(18,686)
CNES - Capital	-	(1,972)	(1,972)
HIE - Highlands and Islands			
Enterprise	-	(2,014)	(2,014)
HITRANS - Highlands and Islands			
Transport Partnership	-	(322)	(322)
CNES - Leader	-	(2,781)	(2,781)
New Build - own contribution	-	(201)	(201)
Western Isles Development Trust	-	(401)	(401)
Calmac	-	(489)	(489)
Scottish Government - New Build	-	(489)	(489)
All Weather Room Fund	-	(28)	(28)
National Lottery - All Weather			
Room	-	(173)	(173)
Wolfson Foundation - solar panels	-	(7,003)	(7,003)
Turbine repairs	47,239	(47,802)	(563)
Energy Savings Trust	-	(11,510)	(11,510)
Wellness	27,040	(13,040)	14,000
Project Manager	26,000	(16,138)	9,862
	<hr/>	<hr/>	<hr/>
	134,637	(178,998)	(44,361)
<b>TOTAL FUNDS</b>	<hr/>	<hr/>	<hr/>
	200,319	(240,517)	(40,198)

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

**14. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.10.23 £	Net movement in funds £	Transfers between funds £	At 30.9.24 £
<b>Unrestricted funds</b>				
General fund	28,356	18,567	(7,188)	39,735
Designated New Build	59,769	(1,331)	1,578	60,016
Designated fixed asset fund	23,038	(5,819)	5,610	22,829
	111,163	11,417	-	122,580
<b>Restricted funds</b>				
Outer Hebrides Community Led				
Local Development	-	8,681	-	8,681
CBaB - Spagan grant	-	10,000	-	10,000
CNES - Crown Estate	-	11,000	-	11,000
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				
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
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
Energy Savings Trust	76,445	(15,229)	-	61,216
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
	1,457,291	(51,368)	-	1,405,923
<b>TOTAL FUNDS</b>	1,568,454	(39,951)	-	1,528,503

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

**14. MOVEMENT IN FUNDS - continued**

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

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

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

**14. 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 a fixed asset.
Staffing & Admin Costs	These funds comprise of restricted funding for one horticultural tutor and an administrator funded by Lewes Castle College. These funds were all expended in the year.
Big Lottery	These funds are restricted capitalised professional fees for the new building. These funds are carried forward as a fixed asset.
Big Lottery - Build, CNES - Capital, HIE 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. These funds are carried forward as a fixed asset.
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. These funds were fully expended in the year and carried forward as a fixed asset.
All Weather Room Fund	These restricted funds provided by the Lottery Aspiring Communities Fund are for the construction of an extension onto 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 "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 for the installation of solar panels. These funds are carried forward as fixed asset funds.
WIDT - turbine repairs	These restricted funds provided by the Western Isle Development Trust are for the renovation and repair of the charities wind turbines. These funds have been expended in the year.
CnES - Carbon Neutral Fund	These restricted funds provided by CnES are for the renovation and repair of the charities wind turbines. These funds have been expended in the year.

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

**14. MOVEMENT IN FUNDS - continued**

CBaB - turbine repairs	These restricted funds provided by Coimheararsnachd Bhaaraidh agus Bhatarsaidh are for the renovation and repair of the charities wind turbines. These funds have been expended in the year.
Outer Hebrides Community Led Local Development	These restricted funds provided by CnES were for the new shed built in the previous year. These funds are carried forward as fixed asset funds.
CbaB - Spagan	These are restricted funds provided by Coimheararsnachd Bhaaraidh agus Bhatarsaidh. These funds have been carried forward.
CnES Crown Estate	These are restricted funds provided by CnES. These funds have been carried forward.
Voluntary Action - WILLS	These were restricted fund provided towards new planters. The funds were fully expended in the year.
Wellness Coordinator	These were restricted funds provided by Uist Council of Voluntary organisations towards the cost of the wellness co-ordinator. The funds were fully expended in the year .
Staffing & Admin	These were restricted funds which were to assist with the staffing and admin costs of the charity. They were fully expended in the year.
Turbine Repairs	During the year funds were received from Spagen, Crown Estates, The Lottery and CNI towards turbine repairs. These were restricted funds. This money was all expended in the year.
Wellness & Food Larder	During the year money was received from The Robertson Trust, Island Cost Crisis Emergency Fund, Community Mental Health & Wellbeing Fund and The Barra Childrens Centre. The balance has been carried forward.
Project Manager	During the year restricted funding was received from the Lottery towards a project manager. The balance is being carried forward .

**15. 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 £3,600 to the trading company.

The charity granted £1,200 to the trading company to contribute towards the cost of wages in the year.

The balance receivable from the trading company at the year end was £10,061 (2024 - £11,261).

Detailed Statement of Financial Activities  
for the Year Ended 30 September 2025

	30.9.25 £	30.9.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	12,096	6,248
Gift aid	1,211	1,211
Subscriptions	310	326
	<hr/> 13,617	<hr/> 7,785
<b>Other trading activities</b>		
Rent received	10,733	14,310
EV Charging Income	724	851
Electricity income	14,925	16,199
	<hr/> 26,382	<hr/> 31,360
<b>Investment income</b>		
Deposit account interest	132	-
<b>Charitable activities</b>		
Garden income	21,206	23,969
Wages recharge	5,385	2,160
Grants	133,597	61,051
	<hr/> 160,188	<hr/> 87,180
<b>Total incoming resources</b>	<hr/> 200,319	<hr/> 126,325
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Repairs & renewals	68,802	28,489
<b>Charitable activities</b>		
Wages	65,175	30,379
Social security	-	239
Pensions	-	747
Insurance	2,805	3,014
Light and heat	11,325	11,480
Telephone	2,214	1,945
Postage and stationery	611	-
Advertising	140	-
Training	-	175
Carried forward	82,270	47,979



Detailed Statement of Financial Activities  
for the Year Ended 30 September 2025

	30.9.25 £	30.9.24 £
<b>Charitable activities</b>		
Brought forward	82,270	47,979
Repairs & renewals	982	2,259
Disclosures	-	100
Subscriptions & Licences	2,276	249
Garden purchases	18,868	9,432
Cleaning	417	-
Respite expenditure	5,638	368
Professional fees	-	5,070
Travel expenses	240	269
Catering	4,503	720
Freehold property	29,286	29,285
Short leasehold	415	413
Improvements to property	910	1,071
Plant and machinery	21,103	28,140
Fixtures and fittings	408	480
Computer equipment	372	496
Grants to institutions	1,200	-
	<hr/> 168,888	<hr/> 126,331
<b>Support costs</b>		
<b>Management</b>		
Wages	-	7,898
<b>Finance</b>		
Loan	140	140
<b>Governance costs</b>		
Accountancy and legal fees	2,687	3,418
	<hr/> 240,517	<hr/> 166,276
<b>Net expenditure</b>	<hr/> (40,198)	<hr/> (39,951)

