

# Sealladh Hiort

Scotland · Charity number SC047571

## Details

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Known as	St Kilda View
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2017-07-12
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	Suil-na-Mara Hilton Tain Ross-shire IV20 1XR
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## Activities

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

**Purposes:** 'the advancement of education', 'the advancement of the arts, heritage, culture or science'

**What the charity does:** The charity was established in 2017 to raised the necessary funding required to design and build a visitor centre project on North Uist to share the history, culture and natural history of St Kilda and other Hebridean islands with both residents and visitors. The design was completed with all statutory consents in 2023 and since that time the efforts of trustees have been entirely focussed on raising the necessary capital funding to complete the project.

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

**Objectives:** The organisation's purposes are to collect, preserve and share the history, culture and natural history of St Kilda and other Hebridean islands.

## Geography

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

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£9,511	£9,669	-	0
2024-07-31	£25	£427	-	0
2023-07-31	£44,970	£102,842	-	0
2022-07-31	£88,700	£32,592	-	0
2021-07-31	£124,621	£123,543	-	0

**Sealladh Hiort**

Scotland - Charity number SC047571

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# Accounts

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## 8<sup>th</sup> ANNUAL REPORT 2024 - 25

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### Summary

The primary purposes of the charity as laid out in its constitution are related to the advancement of education, the arts, heritage, culture and science, and its stated charitable objects are:

*'The organisation's purposes are to collect, preserve and share the history, culture and natural history of St Kilda and other Hebridean islands.'*

The charity's trustees plan to fulfil these purposes by:

1. The development of a visitor centre on North Uist.
2. When it is completed and opened to the public, activities will include the collection, archiving, interpretation and display of materials on St Kildan and Hebridean heritage.

Since the charity's establishment in 2017, trustees have initiated and overseen the design and completion of all pre-contact documentation and statutory consents for a 300m<sup>2</sup> St Kilda visitor centre located on the north-west coast of North Uist. Work since 2022 has been focussed on raising capital funding to implement the works and open the centre to visitors, but this has proved challenging to achieve in the current community-based project development environment.

### Trustees

During 2024-25 the trustees at 31<sup>st</sup> July 2025 were:

- Alasdair MacEachen (Chair) (founder member and trustee – re-elected 18/03/2025)
- David Newman (Treasurer and secretary) (founder member and trustee – re-elected 18/03/2025)
- Kathryn Johnson (re-elected 18/03/2025)
- Rhod Evans (re-elected 18/03/2025)
- Shona MacLellan (re-elected 18/03/2025)

### Membership

Membership of the SCIO at 31<sup>st</sup> July 2025 stood at 63.

## **Fulfilment of Statutory Duties**

Publicity: Sealladh Hiort has communicated with both its members and the wider community to provide information regarding the St Kilda Viewpoint project status. These include articles in the local community newspaper and on local radio and the use of e-mail.

Public information: All requests for information from the general public are responded to without delay. The annual accounts for the financial year ending 31/07/25 were provided to all members four weeks before the AGM in March 2026.

Providing information to OSCR: The charity's annual report will be filed with OSCR by the statutory deadline of 30<sup>th</sup> April 2026.

Consent for changes: There have been no changes to the charity during this reporting period.

Registers of trustees and members: The charity's secretary keeps a register of both current and former trustees and current and former members.

## **Report on the charity's activities for the year 2024-25**

Thanks to the financial support of Comhairle nan Eilean Siar and HIE, Sealladh Hiort was able to commission its design team, led by Fraser Architecture of Benbecula, to renew the detailed planning consent for its Viewpoint visitor centre project. Due to changes in national planning regulations an Environmental Impact Assessment was also required as part of the submissions to the local planning authority and this work was undertaken by Highland Ecology. Consent was granted on 14<sup>th</sup> February 2025 and will last for five years.

As the building warrant for the project was also due to expire, Fraser Architecture also undertook to renew this, and it was received in June 2025.

Sealladh Hiort directors met with the Whitehall Community Renewal Fund team during their visit to Uist in May 2025, but the very short two year time limit for project completion could not be met by the Viewpoint development.

As a result of this meeting, and the earlier loss of its Islands Growth Deal allocation of £1.65m, the charity ended the year with no apparent prospect of raising the £5.5m funding required to cover the forecast capital costs for its proposed Viewpoint visitor centre.

The Trustees agreed to review the situation later in 2025 and make a decision before the next AGM in March 2026 as to whether there was any prospect of the charity's main objective of building and operating a visitor centre about St Kilda being fulfilled in the foreseeable future.

## **Postscript to 2024-25 Annual Report**

After consulting its sponsors and advisors in December 2025, the Sealladh Hiort Trustees met in February 2026 to discuss the prospects for the Viewpoint visitor centre development. After much discussion, the disappointing conclusion was reached that the funding and operating environment for community led projects like the Viewpoint had become so challenging, that there was no longer any viable way forward for the visitor centre's development and in turn, the charity fulfilling its charitable objectives.

Trustees agreed that in view of this fact, a resolution should be put to the forthcoming Annual General Meeting of the charity to be held in March 2026 that the charity should be dissolved. A members' briefing paper explaining the background to this proposal was prepared and sent to all members one month in advance of that AGM, along with a resolution to dissolve the charity included on the AGM agenda. Also included was a proxy voting form for any members wishing to vote but unable to attend the meeting.

After discussion at the AGM, the resolution was passed unanimously, and the meeting agreed that the charity's secretary should contact OSCR to establish and undertake the dissolution process.


### **Funding and Banking Summary 2024-25**

The annual accounts for August 2024 to July 2025 were issued in January 2026 and prepared by our auditor Angus MacIntyre. These show that Sealladh Hiort's activity was minimal during the year, and, as reported above cash flow was almost wholly related to securing the renewal of planning consent and building warrant for the Viewpoint development. These are appended to this annual report.

Income comprised subscriptions of £25 and £9479 of grant funding from Comhairle nan Eilean Siar and HIE. Expenditure included £9479 on the planning renewal fees and £150 for the building warrant renewal which was drawn from the charity's cash reserves. After an audit fee of £40 The charity ended the year with a balance of around £329.

### **Acknowledgments and thanks**

Trustees would like to thank the project design team headed by Fraser Architecture and the development officers at Comhairle Nan Eilean Siar and Highlands and Islands Enterprise for their continued support throughout the year.

Signed.....

David Newman

Secretary, Sealladh Hiort March 2026

# OSCR

Office of the Scottish Charity Regulator

## Independent examiner's report on the accounts v2

Report to the trustees/members of  
Registered charity number  
On the accounts of the charity for the period

Charity name						
Sealladh Hiort						
Registered charity number						
SC047571						
Period start date				Period end date		
Day	Month	Year		Day	Month	Year
1	August	2024	to	31	July	2025
Set out on pages						
(remember to include the page numbers of additional sheets)						

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 independent examiner's statement

My examination is 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 seeks explanations from the 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 accounts.

Independent examiner's statement

In the course of 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 comply with Regulation 9 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.

Signed:

Name:

Angus MacIntyre

Date:

2 January 2026

Relevant professional qualification(s) or body (if any):

Address:

Coraraidh  
Bornish  
Isle of South Uist  
HS8 5SA

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

**Section B Statement of balances**

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	487				487	889
	Surplus / (deficit) shown on receipts and payments account	(8)	(150)			(158)	(402)
	Adjusting Entry					-	
						-	
	Cash and bank balances at end of year	479	(150)	-	-	329	487
(Agree balances with receipts and payments account(s))							

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
<b>B2 Investments</b>				
			Total	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
<b>B3 Other assets</b>					
			Total	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
<b>B4 Liabilities</b>				
			Total	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
<b>B5 Contingent liabilities</b>				
			Total	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval

**SEALLADH HIORT**

**INCOME AND EXPENTITURE REPORT FOR YEAR TO 31 JULY 2025**

**INCOME**

Donations		
Subscriptions	25	
Grants	9479	
Sundry Income	7	
	<hr/>	9511

**EXPENDITURE**

Consultancy Fees	9479	
Venue Hire		
Audit Fee	40	
Sundry Expenditure	150	
	<hr/>	9669

**PROFIT FOR YEAR** 

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**-158**

**Represented by:**

Bank Account Opening Balance	487
Add Profit for Year	<hr/> -158
Bank Account Closing Balance	<hr/> <hr/> <b>329</b>

**Income and Expenditure Report prepared from records and information provided.**

**Angus MacIntyre**  
**Independent Examiner**  
**02 January 2025**



**Sealladh Hiort**

Scotland - Charity number SC047571

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# Accounts

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## 7<sup>th</sup> ANNUAL REPORT 2023 - 24

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### Summary

The primary purposes of the charity as laid out in its constitution are related to the advancement of education, the arts, heritage, culture and science, and its stated charitable objects are:

*'The organisation's purposes are to collect, preserve and share the history, culture and natural history of St Kilda and other Hebridean islands.'*

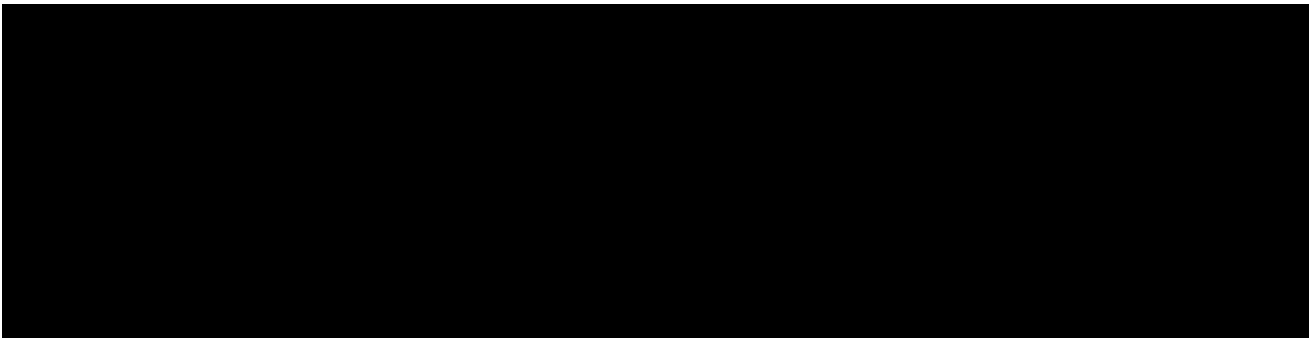
The charity's trustees plan to fulfil these purposes by:

1. The development of a visitor centre on North Uist.
2. When it is completed and opened to the public, activities will include the collection, archiving, interpretation and display of materials on St Kildan and Hebridean heritage.

Since the charity's establishment in 2017, trustees have initiated and overseen the design and completion of all pre-contact documentation and statutory consents for a 300m<sup>2</sup> St Kilda visitor centre located on the north-west coast of North Uist. Work since 2022 has been focussed on raising capital funding to implement the works and open the centre to visitors, but this has proved challenging to achieve in the current community-based project development environment.

### Trustees

During 2023-24 the trustees at 31<sup>st</sup> July 2024 were:



### Membership

Membership of the SCIO at 31<sup>st</sup> July 2024 stood at 65.



## **Fulfilment of Statutory Duties**

Publicity: Sealladh Hiort has communicated with both its members and the wider community to provide information regarding the St Kilda Viewpoint project status. These include articles in the local community newspaper and on local radio and the use of e-mail.

Public information: All requests for information from the general public are responded to without delay. The annual accounts for the financial year ending 31/07/24 were provided to all members four weeks before the AGM.

Providing information to OSCR: The charity's annual report will be filed with OSCR by the statutory deadline of 30<sup>th</sup> April 2025.

Consent for changes: There have been no changes to the charity during this reporting period.

Registers of trustees and members: The charity's secretary keeps a register of both current and former trustees and current and former members.

## **Report on the charity's activities for the year 2023-24**

The trustees' decision in the autumn of 2023 to withdraw from the application process for the Scottish Government's Regeneration Capital Grant Fund, despite having successfully negotiated the first round application stage, was a difficult one.

This was taken because it was clear from the project QS that inflation in larger project tender processes was still a significant problem and that it was extremely unlikely that a capital funding package developed for an estimated tender outcome would cover a likely lowest tender 6 months later. This was an issue affecting many construction projects in Scotland, but exacerbated on Uist by the need to get mainland contractors to tender, but their reluctance to do so because of ongoing ferry reliability issues.

Following a review by the trustees and subsequent discussions with the Comhairle and HIE, it was agreed that the financial risks of progressing the project at that stage were too great in terms of both capital costs and operating revenues. And in subsequent negotiations with the Comhairle and HIE, it was agreed that Sealladh Hiort could keep its Islands Deal funding allocation of £1.6m until the end of 2025, by which time it was hoped that the wider economic situation would have settled down after the UK General Election, and the Uist ferry issues would have been resolved.

In timing terms, the agreed revised development timetable was to re-start a funding process in the spring of this year (2025), re-apply for RCGF funding this summer, and have a full funding package ready in time for the agreed IGD deadline of December 2025, ready to go out to tender in early 2026. If the outcome was successful, work would start on site in the spring of 2026 and the centre open to the public in time for Easter 2028.

The first issue that arose with this plan came in April 2024 when the Scottish Government decided not to initiate a new RCGF process that year and hinted that this might happen again in 2025 (as was borne out by events). Instead it would focus on funding the increased costs of developments already approved within the scheme. At the same time, both the Comhairle and HIE announced that because of budget challenges they could no longer support community-based projects with annual revenue grants – a funding requirement safety net already anticipated within the Viewpoint operating plan in the initial years. The availability of this support was required due to ongoing

uncertainties with predicted visitor numbers caused by the continuing ferry reliability issue and a slow recovery of visitor numbers to Uist in the post-Covid years.

A broader issue was that Sealladh Hiort was not the only project within the Islands Growth Deal (IGD) struggling with increased building and operating costs and reduced funding opportunities. This had resulted in a number of projects within the original Islands Growth Deal being postponed or abandoned altogether, and others such as Calanais on Lewis proceeding to a construction phase with much higher costs than originally anticipated and requiring additional shares of Islands Growth Deal funds. After the new UK government came to power in June 2024, the three Islands Councils who were members of the Islands Growth Deal were each asked to prepare updated Growth Deal plans, within which projects would be required to present clear evidence of viable operating and capital funding proposals.

Sealladh Hiort was advised of this change in September 2024. Unfortunately, the revised Islands Growth Deal project funding and operating plans had to be ready and submitted by the end of March 2025 – in effect the starting date for the previously agreed revised pre-development timetable. A further cost forecast from the project QS for the Viewpoint shortly afterwards increased likely capital costs yet again to £5.6m and with the Scottish Government's Regeneration Capital Grant Fund effectively suspended, the Sealladh Hiort board felt they had no option but to seek independent advice as to the risks for the charity in proceeding with the project within the timeframe given. At the same time the Comhairle agreed to fund a renewal of the existing detailed planning permission for the Viewpoint which was due to expire in January 2025.

Through the Support for Communities Framework operated by HIE, Sealladh Hiort were able to appoint consultants Hall Aitken to carry out an independent strategic review into the risks to the charity posed by the new capital and operating funding regimes for the Viewpoint project. Following a briefing in late November and preliminary reporting and discussions before the year end, Hall Aitken produced their final report at the end of January. This was unequivocal in its advice that the risks posed by proceeding with the Viewpoint development at this time were too great for a charity with limited resources like Sealladh Hiort. The main reasons cited were the challenge of matching funding to project costs, and the lack of reliable information about Uist visitor numbers currently which in turn made accurate forecasting of annual income in the early years post-opening almost impossible. Furthermore, Hall Aitken did not believe that these questions could be resolved in the near future, and thus a revised development timetable for the Viewpoint might well fall outwith the time limits of the Islands Growth Deal.

As a result, the directors felt they had no choice, but to pause any further work on the Viewpoint development until conditions become more favourable. They subsequently wrote to the Comhairle advising that the decision had been taken not to pursue its development as part of the Islands Growth Deal Destination Development funding strand. Sealladh Hiort members were informed of the decision at the same time along with partners working on the project.

Earlier in January 2025, I, as Chair, was contacted by a trustee of Comunn Eachdraidh Ubhist a Tuath to ask if Sealladh Hiort would be interested in mounting an exhibition about St Kilda at their Carinish School project. This proposal was discussed by the board and it was agreed that there could be some benefits in doing this on a temporary basis, particularly in terms of keeping the Viewpoint project alive in Uist residents' and visitors' minds until the development could begin.

Realising that Sealladh Hiort had given up its £1.6m allocation of Islands Growth Deal funding, the Comunn Eachdraidh then approached the Comhairle about the possibility of that money being made available for the realisation of its wider plans for its development of Carinish School. After some

discussion, the Comhairle advised that no new Growth Deal projects were being permitted at this late stage, but that if the Comunn Eachdraidh and Sealladh Hiort wanted to merge their projects and for Carinish School to be substituted as the Uist St Kilda visitor centre development, such an application could be considered.

Sealladh Hiort trustees discussed this proposal, but decided that pursuing this option would not be in the best interests of the charity at this stage, especially as the detailed planning consent for the Viewpoint development had just been renewed for a further five years.

Although conditions for community-based development are very challenging at this time, trustees believe that there is every possibility these could improve in the next few years. There is also the prospect of the St Kilda evacuation centenary in 2030 which will present an excellent opportunity for marketing a new St Kilda centre on Uist, when the islands and their history will undoubtedly be in the forefront of the public's minds. After a few months' pause in 2025, the Sealladh Hiort board plans to start a new funding campaign in 2026 with the aim of having the Viewpoint open to visitors for this important event, and if any members wish to join the board to support that process, the trustees would be very pleased to hear from them.

#### **Funding and Banking Summary 2023-24**

The annual accounts for August 2023 to July 2024 issued last month and prepared by our auditor Angus MacIntyre, show that Sealladh Hiort's turnover was minimal during the year. This was due to the completion of the main pre-contract works for the Viewpoint development the previous financial year. These are appended to this annual report.

Income comprised donations of £25 and expenditure a single payment to our auditors for the previous financial year's audit of £420. The charity ended the year with a balance of around £490.

Trustees set a target of raising £7,000 to cover fees for the renewal of our detailed planning permission during the current financial year. This sum was raised and exceeded thanks to the generosity of the Comhairle, and the planning consent renewal was secured in January this year.

#### **Acknowledgments and thanks**

The Trustees wish to make a special mention of the contribution to the charity and its St Kilda Viewpoint project [REDACTED] who served as a trustee from 2017 until his untimely passing in October 2023. His knowledge of the social and natural history of St Kilda was second to none and he is sorely missed.

Trustees would also like to thank the project design team headed by Fraser Architecture and the many officers at Comhairle Nan Eilean Siar and Highlands and Islands Enterprise for their continued support throughout the year.

[REDACTED]

Secretary, [REDACTED] March 2025

# OSCR

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts <span style="float: right;">v2</span>							
<b>Report to the trustees/members of</b>	Charity name <b>Sealladh Hiort</b>						
	Registered charity number <b>SC047571</b>						
<b>On the accounts of the charity for the period</b>	Period start date				Period end date		
	Day 1	Month August	Year 2023	to	Day 31	Month July	Year 2024
<b>Set out on pages</b>							
<small>(remember to include the page numbers of additional sheets)</small>							

**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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 independent examiner's statement**

My examination is 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 seeks explanations from the 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 accounts.

**Independent examiner's statement**

In the course of 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 comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

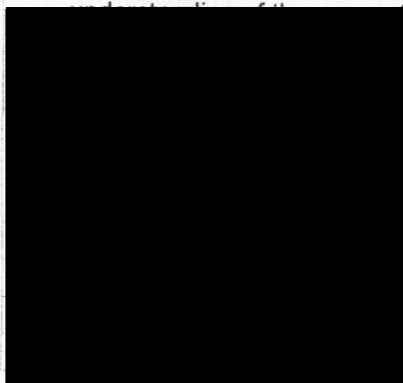
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the charity's affairs to be reached.

**Signed:**

**Name:**

**Relevant professional qualification(s) or body (if any):**

**Address:**



**Date:**

15 October 2024

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	August	2023		31	July	2024

**Section A Statement of receipts and payments**

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations	25				25	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
FIT Monies from Turbine					-	
<b>A1 Sub total</b>	<b>25</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25</b>	<b>-</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>25</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25</b>	<b>-</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:	427				427	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other - Hall Upgrade					-	
Consultancy Fees					-	
<b>A3 Sub total</b>	<b>427</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>427</b>	<b>-</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>427</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>427</b>	<b>-</b>
<b>Net receipts / (payments)</b>	<b>(402)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(402)</b>	<b>-</b>
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(402)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(402)</b>	<b>-</b>

**SEALLADH HIORT**  
**INCOME AND EXPENTITURE REPORT FOR YEAR TO 31 JULY 2024**

**INCOME**

Donations	0	
Subscriptions	25	
Grants	0	
Sundry Income	0	
	<hr/>	25

**EXPENDITURE**


Consultancy Fees	0	
Venue Hire	0	
Audit Fee	420	
Sundry Expenditure	7	
	<hr/>	427

**PROFIT FOR YEAR** -402

**Represented by:**

Bank Account Opening Balance	889
Add Profit for Year	<hr/> -402
Bank Account Closing Balance	<u><u>487</u></u>

Income and Expenditure Report prepared from records and information provided.

  
Independent Examiner  
15 October 2024