

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
Comann Eachdraidh Eirisgeidh (Eriskay
Historical Society)**

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

**Comann Eachdraidh Eirisgeidh (Eriskay
Historical Society)**

**Contents of the Financial Statements
for the Year Ended 31 March 2024**

	Page
Report of the Trustees	1 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 24
Detailed Statement of Financial Activities	25 to 26

**Comann Eachdraidh Eirisgeidh (Eriskay
Historical Society)**

**Report of the Trustees
for the Year Ended 31 March 2024**

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

The charity's main purposes are as follows:

- The advancement of citizenship and community development and in particular the regeneration and improvement of the physical, social and economic infrastructure of the Island of Eriskay, including assisting people disadvantaged because of social and economic circumstance.
- The advancement of the heritage of the Island of Eriskay, language, culture, arts, and in particular through exhibitions, facilities and other provisions or services. To collect, identify and preserve documents, artefacts, photographs and other material of historical value in the area for the benefit of the community. To organise and arrange exhibitions, displays, lectures and other events relating to the work of the society and to work in partnership with universities, colleges, schools and other reputable agencies which have an interest in the work and aims of the society.
- The advancement of education through a better understanding of the built and natural environment of the Island of Eriskay and the development of individual skills, capabilities and understanding to improve the lives of the inhabitants of the area and the public in general.
- The provision of recreational and social facilities and activities to improve the lives of the inhabitants of the Island of Eriskay and the public in general.
- To support, where possible, charitable institutions with related purposes by fostering a community spirit for the achievement of these and such other purposes as may by law be deemed to be charitable.
- To do all such other things as shall further the objectives of the Trust and extend public benefit. For the avoidance of doubt, this may include the establishment of any associated or subsidiary community interest or trading companies partly or wholly owned by the Trust.

Public benefit

Comann Eachdraidh Eirisgeidh is a public benefit entity.

Volunteers

We would like to record our thanks to the growing number of volunteers who make a significant contribution to our work. This includes our voluntary board of Directors, members of our various subgroups who help to organise and facilitate our meetings and contribute to discussions and organise and run events. All our volunteers develop their skills and capacity to make a difference and play a significant role in both the old school redevelopment and the work and time involved in gathering stories and artefacts to safeguard our heritage within our communities.

**Comann Eachdraidh Eirisgeidh (Eriskay
Historical Society)**

**Report of the Trustees
for the Year Ended 31 March 2024**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The following report outlines the developments and activities undertaken by the Comann Eachdraidh Eirisgeidh (CEE) since our last report.

PARTNERSHIP & COLLABORATION

Comann Each nan Eilean - The Eriskay Pony Society

We have established a robust partnership with Comann Each nan Eilean - The Eriskay Pony Society. They will have a much-needed office in our building and exhibition space to showcase the heritage of the Eriskay Pony. This collaboration is crucial for:

- promoting local culture and heritage
- educating visitors and residents about the historical significance of the Eriskay Pony
- enhancing the cultural offerings available on the island.

St. Michael's Church

We are working in partnership with St. Michael's Church to create a walking tour around the island, focused on the life of Fr. Allan MacDonald. This project aims to:

- enhance the island's attractions for visitors
- boost the local economy through increased tourism
- provide health benefits to islanders by promoting outdoor activities
- offer educational opportunities about our heritage.

Eriskay Community Hall

We work closely with Eriskay Community Hall to provide various community events. The hall has been crucial for our events and exhibitions, and we will continue to support this community asset.

Comunn na Gàidhlig (CnaG)

In partnership with [REDACTED] (CnaG), we worked on a project about Eriskay's past and present. This provided young people with the opportunity to use Gaelic in social settings and learn about heritage through activities like photographing historical artefacts in a fun environment.

Comann Dualchas Innse Gall - Outer Hebrides Heritage Forum (CDIG)

CEE is an active member of CDIG, the umbrella organisation for community heritage groups in the Outer Hebrides. Our Project Worker serves as Chairperson of CDIG, which aims to collaborate to promote heritage and culture in the Outer Hebrides, create resilience in the heritage sector, and share knowledge among heritage organisations.

Homecoming Steering group

We worked in collaboration with Stòras Uibhist, Ceòlas Uibhist, Kildonan Museum, Comann Eachdraidh Eirisgeidh, Daliburgh School, Local councillors and members of the community as part of the Steering Group for the Homecoming Uist event which was set up to mark the 100-year anniversary of 300 emigrants leaving Uist, Benbecula and Barra to settle in a new life in Red Deer, Alberta in Canada.

Community Enterprise Accelerate Programme

We secured support from the Community Enterprise Accelerate Programme, helping us achieve a more sustainable and enterprising structure.

Scottish Community Tourism (SCOTO)

Our membership with SCOTO and participation in "Communities Leading in Tourism" training has enhanced our understanding of the island's offerings and community tourism in Scotland.

University of Cumbria

Working in collaboration with [REDACTED], Senior Lecturer at University of Cumbria, following in his father's footsteps to continue a photography project documenting the people, the stories, the places and heritage of the island his father had done previously in 1960's.

Other Memberships

**Comann Eachdraidh Eirisgeidh (Eriskay
Historical Society)**

**Report of the Trustees
for the Year Ended 31 March 2024**

We are members of several groups that provide advice, support, and reassurance, including:

- The Association of Independent Museums (AIM)
- The Heritage Trust Network
- Uist Council of Voluntary Organisations (UCVO)
- The Scottish Council for Voluntary Organisations (SCVO)
- Scottish Islands Federation (SIF)
- Development Trusts Association Scotland (DTAS)

Conclusion

Our ongoing partnerships and collaborations are fundamental to our aim of preserving the heritage of Eriskay, enhancing community services, and promoting sustainable development. By forming strategic alliances with both local and significant organisations, we are building a stronger, more resilient organisation capable of better serving our community and its visitors.

ACHIEVEMENT & PERFORMANCE

Father Allan Trail

Fr. Allan became widely known and respected, both locally and internationally, for his literary works and dedication to his community. He played a pivotal role in improving the lives of Eriskay's inhabitants through education, livelihood enhancement, and advocacy for the Gaelic language and culture. To commemorate Fr. Allan's legacy, CEE decided there should be a lasting tribute. As a result, we have now completed the installation of 11 cairns for our heritage walk, 'Cuairt Mhaighstir Ailein,' with plaques in place detailing his life and contributions. The corresponding guidebook is due for completion later in 2024. This project has been made possible through funding from CNES Small Gaelic Grant, Heritage Lottery Fund, Western Isles Development Trust, Gaelic Book Council, Community Fundraising, and CEE's own funds. We will officially launch this initiative with a celebratory event in the community hall on 21st April 2024.

Eriskay Traditional Knitting Workshops

Following the success of our previous workshops, another 10-week session commenced in March 2023, attended by knitters from across the Southern Isles from Berneray to Barra. This workshop preserves the traditional skill of knitting the famous seamless Eriskay jumper and has generated significant interest.

Ionad Eilean nan Òige

The redevelopment of the old Eriskay School into a multi-purpose Heritage Centre and community hub is progressing well. We have successfully secured funding of £800k for the first phase of the project, rescuing this historic building, and halting any further deterioration, making the building wind and watertight. The project's broader purpose is to create a dynamic space that offers educational, cultural, and recreational opportunities for residents and a diverse range of visitors, benefiting all age groups. The impact of the project will be multi-faceted. The building's multifunctional design will facilitate various community activities and gatherings, promoting social interaction. Additionally, it will encourage community cohesion by providing a vibrant community space, thereby reducing social isolation, and contributing to mental well-being.

In addition to the community benefits, the Ionad Eilean na h-Òige project prioritises innovation in relation to the energy and Whole Life Carbon modelling of the existing building. Our consultants have looked at embodied carbon and carbon consumption in use. The Ionad Eilean na h-Òige project is a pioneer in promoting sustainable practices in the Western Isles. Through our dedication to net zero emissions and comprehensive whole life carbon analysis, we have already demonstrated our potential to save 114 tonnes of CO2 emissions (equivalent to flying around the equator 11.5 times).

These measures include the installation of bore holes, making our project a trailblazer in sustainable construction practices. This leadership is vital not only for our community but also as an example for others striving to achieve similar sustainability milestones. We have used recycled glass aggregate which doubles up as insulation in the floor instead of the standard hardcore.

Western Isles Development Trust (WIDT)

WIDT has approved £19,000 towards installing boreholes, putting us in a strong position as a match funder for further funding. This support boosts our confidence in the project's benefits and its potential to attract additional funding.

FUNDRAISING

50/50 Fundraising Club

We have started a 50/50 fundraiser, which has attracted nearly 150 participants. The funds raised will support core costs and the redevelopment of the old school project, Ionad Eilean na h-Òige.

**Comann Eachdraidh Eirisgeidh (Eriskay
Historical Society)**

**Report of the Trustees
for the Year Ended 31 March 2024**

Coffee Mornings

Regular fundraising coffee mornings with exhibitions and events are well-supported by the community.

Buy a Slate

Our "Buy a Slate" initiative raised over £16k for the roof replacement. We have continued to sell slates as the project progressed. Each slate purchased included a personal message, which will be recorded in a Book of Sponsors, which will be held in our Archive Room at Ionad Eilean na h-Oige when complete.

Membership

Our membership has grown to 125, an increase of 24 since last year. Benefits for members include reduced admission to events, a twice-yearly newsletter, and periodic discounts on merchandise.

Website

We are developing a website with 50% funding from Highlands and Islands Enterprise. The website will include heritage information, a member's section, updates on the redevelopment project, and an online shop.

Community Engagement

We continue to hold community surveys and engagements annually to ensure the views of the people are considered in our projects.

Eriskay Gathering Donation

The Eriskay Gathering is an annual event run by volunteers from Eriskay who now live in Glasgow. The gathering is an event where some Eriskay residents travel to the mainland to join everyone together with islanders living on the mainland and many people who enjoy this atmosphere and culture, to socialise and listen to Music, ceilidh dancing, mod singers, choreography dancers.

We would like to give our thanks for the support and financial donations from the Eriskay Gathering committee who very kindly donated £300 to Comann Eachdraidh Eirisgeidh and also to everyone who contributed by attending the annual ceilidh dance. Your support is very much appreciated.

Co-op membership and the Local Coop Community Fund

Thanks to your Co-op membership and the Local Coop Community Fund, Comann Eachdraidh Eirisgeidh raised £2,558.11. A huge thank you to everyone who supported us by selecting our project through the Coop membership. Easy Fundraising: We have set up Comann Eachdraidh Eirisgeidh with Easy Fundraising so that when people shop online, Comann Eachdraidh Eirisgeidh receives a donation. To date we have raised £143.40, at no cost to the customer!

Donation of Books

Peggy Imlach has kindly donated copies of her father Donald MacDonald's book "Small Lakes to Great Places" to sell and raise funds for our projects. Donald wrote about his memoirs which includes a chapter about his personal experience on emigrating to Canada. A laminated copy of the book was also donated to the Comann Eachdraidh Eirisgeidh Community Library.

EVENTS AND ACTIVITIES

Exhibition and Tearoom

As this year was the year of the homecoming, we focussed on "Eriskay's Story" which was one of survival as people were cleared onto Eriskay from the 1840's onwards into very poor living conditions. The exhibition focussed on the poor housing, poor sanitary conditions, crofting, fishing, women's role, overcrowding and how the islanders survived, the positive improvements made, and new skills learned, indeed a story of survival. Both the tearoom & exhibition attracted many visitors, in fact given the amount of information available many people came back a second time.

Climate Action Plan

In consultation with the British Science Association and Dr Bobby MacAulay, we have developed a Climate Action Plan for Eriskay which will be published soon.

Photography Slideshow and Talk

**Comann Eachdraidh Eirisgeidh (Eriskay
Historical Society)**

**Report of the Trustees
for the Year Ended 31 March 2024**

We collaborated with [REDACTED] a photographer documenting Eriskay's people and heritage, who presented his work to the community.

Pop-Up Studio - Photo Portraits

We offered complimentary family portraits at a coffee morning, celebrating photography's role in our lives and community.

Historical Talks and Heritage Walks

We hosted several historical talks and heritage walks throughout the winter months, which were well attended and enjoyed by the community.

Gentle Exercise Class

In collaboration with NHS Western Isles, we provided gentle exercise classes, promoting health and fitness.

Community Library

We set up a monthly pop-up library in the Eriskay Community Hall, offering a wide range of books, in Gaelic and English, to suit all ages and providing Tea/Coffee and light snacks.

[REDACTED] Photographic Slideshows

We hosted several photographic slideshows of photographs taken by [REDACTED], resident on Eriskay from the 1970's onwards. This was well attended and enjoyed by all age groups, celebrating our past and remembering those who are no longer with us.

Archaeology Walk

As part of Scottish Archaeology Month, we worked in partnership with Uist Community Archaeology Group to host a guided walk on the island, learning about sites of archaeological interest. This walk was well attended and enjoyed by all.

Eriskay Networking Day

We held a Networking Day in the Eriskay Hall where we provided a light lunch for those attending on the day. We invited professionals such as Health Visitor, Financial Inclusion Officer, Skills Development Scotland, and NHS Western Isles along to meet in a relaxed setting where they were available for a confidential chat regarding any issues they may have.

Scottish Rural Islands Parliament

We were asked to create a video, which we produced ourselves, for the Scottish Rural Islands Parliament Assembly, highlighting our community-led developments such as the community owned shop Co Chomunn Eirisgeidh, the Eriskay Community Hall and our current community development, Ionad Eilean na h-Òige.

BE ST Accelerate to Zero Awards

We won the BE_ST Just Transition Award for our grassroots project's positive impact on Eriskay. "In Scotland, we are committed to transitioning to net zero in a way that makes Scotland fairer and greener. In light of this, we want to raise awareness of and recognise some of the organisations that are leading the way in making a just transition a reality." The judges felt that our project was the winning entry due to "its grassroots nature, its direct positive impact on the citizens of Eriskay and its approach to collective action."

VAT Registration

As we are working on a large capital project, we felt we should receive professional advice regarding becoming VAT registered. We appointed VAT Consultancy Scotland who met with the board on several occasions, and as a result, we are now registered for VAT.

Merchandise

To support core costs, we offer various items for sale, including our popular Eriskay calendars, Christmas cards, jigsaw puzzles, coasters, mouse mats, mugs, canvas prints, pens, candles, diffusers, notepads, and our Eriskay Jersey-patterned hand-knitted hats.

**Comann Eachdraidh Eirisgeidh (Eriskay
Historical Society)**

**Report of the Trustees
for the Year Ended 31 March 2024**

Order of Service

We continue to provide Order of Service booklets for funerals and weddings. In collaboration with Neil MacIntyre Funeral Directors and local churches, we have obtained a license that allows us to print all hymns that are still under copyright.

Visitors to Ionad Eilean na h-Òige

We have welcomed various interested parties to the old school redevelopment, including key figures from Comhairle nan Eilean Siar and the Scottish Government including [REDACTED] First Minister for Scotland.

Note of Thanks

We extend our heartfelt thanks to everyone for their kindness, generosity, and support throughout the year. Your participation in our events and initiatives is crucial to our success.

Summary

Comann Eachdraidh Eirisgeidh remains committed to preserving Eriskay's rich heritage and culture while supporting sustainable development and community wellbeing. Our recent achievements, particularly the Ionad Eilean na h-Òige project and the Father Allan Trail, demonstrate our commitment to preserving and promoting our cultural heritage. With the support of various grants and community fundraising efforts, we are making significant strides in enhancing the island's offerings for both residents and visitors.

FINANCIAL REVIEW

Principal funding sources

The charity's principal funding sources in the year were as follows:

- The Western Isles Council (CnES)
- Highlands & Islands Enterprise (HIE)
- The Western Isles Development Trust (WIDT)
- Uist Council of Voluntary Organisations (UCVO)
- Stòras Uibhist
- British Science Association
- The Co-op
- public donations

The charity's free reserves which are those unrestricted funds not invested in fixed assets, designated to a specific purpose or otherwise committed stood at £6,583 (2023 - £1,497) at the balance sheet date.

In determining the level of reserves Comann Eachdraidh Eirisgeidh required, the trustees have considered guidance from the Community Enterprise 'Accelerate Programme'. This covers unforeseen emergencies, contingencies, planned investment and provision for cashflow. While the current level of unrestricted free reserves were temporarily in deficit at the balance sheet date, the charity has since increased its free reserves through selling merchandise, holding fundraising events and raffles. Comann Eachdraidh Eirisgeidh aims to hold unrestricted reserves to ensure continued operation of the Charity at full level for 3 months or at a basic level for 12 months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Comann Eachdraidh Eirisgeidh SCIO was incorporated as a Scottish Charitable Incorporated Organisation on 14th November 2018.

Recruitment and appointment of new trustees

The board of trustees must comprise between two and ten individuals. Any person who is willing to act as a trustee and is permitted to be so appointed by the law and Articles, may be appointed by a decision of the board.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC048837

Principal address



Comann Eachdraidh Eirisgeidh (Eriskay
Historical Society)

Report of the Trustees
for the Year Ended 31 March 2024



Independent Examiner



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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

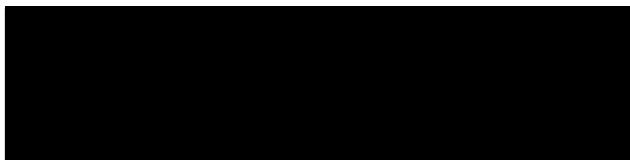
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 on21/10/24..... and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
Comann Eachdraidh Eirisgeidh (Eriskay
Historical Society)**

I report on the accounts for the year ended 31 March 2024 set out on pages nine to twenty four.

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.

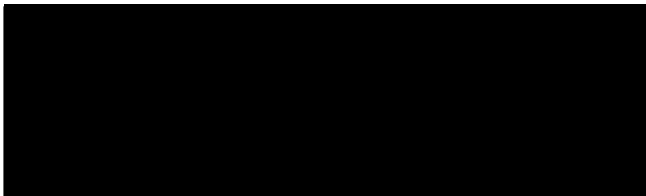
Independent examiner's statement

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
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IV51 9HL

Date: 01/11/2024

**Comann Eachdraidh Eirisgeidh (Eriskay
Historical Society)**

**Statement of Financial Activities
for the Year Ended 31 March 2024**

		Unrestricted funds	Restricted funds	31/3/24 Total funds	31/3/23 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		11,884	229	12,113	19,526
Charitable activities					
Core		10,121	34,837	44,958	30,335
Redevelopment of Eriskay School		-	371,937	371,937	292,209
Fr. Allan Trail		-	-	-	9,924
Computer equipment		-	-	-	460
Knitting workshops		-	-	-	1,223
Climate Action Plan		-	2,000	2,000	5,265
Talks, lunches & social events		-	500	500	7,703
Mental health & wellbeing		-	-	-	5,000
Website creation		-	6,525	6,525	-
Other trading activities	2	6,955	5,000	11,955	3,185
Investment income	3	4,007	-	4,007	106
Total		<u>32,967</u>	<u>421,028</u>	<u>453,995</u>	<u>374,936</u>
EXPENDITURE ON					
Raising funds		884	-	884	2,653
Charitable activities					
Core		20,479	51,869	72,348	46,877
Depreciation		446	1,542	1,988	1,679
Redevelopment of Eriskay School		3,711	872	4,583	9,508
Fr. Allan Trail		-	1,740	1,740	4,112
Knitting workshops		254	663	917	807
Climate Action Plan		-	671	671	5,265
Talks, lunches & social events		93	481	574	1,349
Governance		5,043	-	5,043	4,920
Website creation		23	5,525	5,548	-
Total		<u>30,933</u>	<u>63,363</u>	<u>94,296</u>	<u>77,170</u>
NET INCOME		2,034	357,665	359,699	297,766
Transfers between funds	13	<u>6,884</u>	<u>(6,884)</u>	<u>-</u>	<u>-</u>
Net movement in funds		8,918	350,781	359,699	297,766
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		(962)	385,494	384,532	87,262
Prior year adjustment	7	<u>496</u>	<u>-</u>	<u>496</u>	<u>-</u>
As restated		(466)	385,494	385,028	87,262
TOTAL FUNDS CARRIED FORWARD		<u>8,452</u>	<u>736,275</u>	<u>744,727</u>	<u>385,028</u>

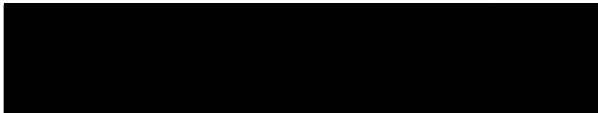
The notes form part of these financial statements

**Comann Eachdraidh Eirisgeidh (Eriskay
Historical Society)**

**Balance Sheet
31 March 2024**

	Notes	Unrestricted funds £	Restricted funds £	31/3/24 Total funds £	31/3/23 Total funds as restated £
FIXED ASSETS					
Tangible assets	9	1,869	650,665	652,534	343,651
CURRENT ASSETS					
Stocks	10	2,693	-	2,693	-
Debtors	11	29,640	91,128	120,768	55,196
Prepayments and accrued income		3,907	25,870	29,777	8,308
Cash at bank and in hand		(12,695)	51,163	38,468	156,006
		<u>23,545</u>	<u>168,161</u>	<u>191,706</u>	<u>219,510</u>
CREDITORS					
Amounts falling due within one year	12	(16,962)	(82,551)	(99,513)	(178,133)
NET CURRENT ASSETS		<u>6,583</u>	<u>85,610</u>	<u>92,193</u>	<u>41,377</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>8,452</u>	<u>736,275</u>	<u>744,727</u>	<u>385,028</u>
NET ASSETS		<u>8,452</u>	<u>736,275</u>	<u>744,727</u>	<u>385,028</u>
FUNDS	13				
Unrestricted funds				8,452	(466)
Restricted funds				<u>736,275</u>	<u>385,494</u>
TOTAL FUNDS				<u>744,727</u>	<u>385,028</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21/10/24 and were signed on its behalf by:



**Comann Eachdraidh Eirisgeidh (Eriskay
Historical Society)**

**Notes to the Financial Statements
for the Year Ended 31 March 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.

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.

Donated services and facilities are recorded as they are received and are recognised in the SOFA when a reliable measurement can be made of their value.

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.

Raising funds

Fundraising trading costs include direct purchases for Order of Services and the knitting workshops.

Tangible fixed assets

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

Equipment - 15% reducing balance
Computer Equipment - 33% on cost

Depreciation of the Eriskay School redevelopment will commence once works have been completed.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

The charity registered for VAT on 01 August 2022.

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.

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.

**Comann Eachdraidh Eirisgeidh (Eriskay
Historical Society)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

2. OTHER TRADING ACTIVITIES

	31/3/24	31/3/23 as restated
	£	£
Order of Service	2,366	1,113
Merchandise sales	4,589	2,072
Other sales	5,000	-
	<u>11,955</u>	<u>3,185</u>

3. INVESTMENT INCOME

	31/3/24	31/3/23 as restated
	£	£
Deposit account interest	309	106
HMRC compensation	3,698	-
	<u>4,007</u>	<u>106</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

	31/3/24	31/3/23 as restated
	£	£
Trustees' fees	450	-

During the year, trustee, [REDACTED], received £450 from the charity for her tutoring work in the knitting workshops.

Trustees' expenses

	31/3/24	31/3/23 as restated
	£	£
Trustees' expenses	357	-

During the year, trustee [REDACTED] was paid £357 of travel expenses by the charity for a trip to Lewis to meet members of other historical societies.

5. STAFF COSTS

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

	31/3/24	31/3/23 as restated
Development Officer	1	1
Graduate worker	1	1
	<u>2</u>	<u>2</u>

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

**Comann Eachdraidh Eirisgeidh (Eriskay
Historical Society)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	871	18,655	19,526
Charitable activities			
Core	4,186	26,149	30,335
Redevelopment of Eriskay School	-	292,209	292,209
Fr. Allan Trail	-	9,924	9,924
Computer equipment	-	460	460
Knting workshops	1,223	-	1,223
Climate Action Plan	-	5,265	5,265
Talks, lunches & social events	-	7,703	7,703
Mental health & wellbeing	-	5,000	5,000
Other trading activities	3,185	-	3,185
Investment income	106	-	106
Total	9,571	365,365	374,936
EXPENDITURE ON			
Raising funds	2,653	-	2,653
Charitable activities			
Core	4,495	42,382	46,877
Depreciation	190	1,489	1,679
Redevelopment of Eriskay School	431	9,077	9,508
Fr. Allan Trail	-	4,112	4,112
Knting workshops	-	807	807
Climate Action Plan	-	5,265	5,265
Talks, lunches & social events	4	1,345	1,349
Governance	4,420	500	4,920
Total	12,193	64,977	77,170
NET INCOME/(EXPENDITURE)	(2,622)	300,388	297,766
Transfers between funds	514	(514)	-
Net movement in funds	(2,108)	299,874	297,766
RECONCILIATION OF FUNDS			
Total funds brought forward	1,642	85,620	87,262
TOTAL FUNDS CARRIED FORWARD	(466)	385,494	385,028

**Comann Eachdraidh Eirisgeidh (Eriskay
Historical Society)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

7. PRIOR YEAR ADJUSTMENT

During the year, it was discovered that output VAT to the value of £496 had been declared on donations which were previously thought to have been merchandise sales. This has now been rectified and a prior year adjustment created.

It was also identified during the year that £14,620 of Eriskay School fixed asset additions and £2,924 of related VAT should have been recognised as a creditor in the previous financial statements. As such, the comparatives have been restated.

8. INDEPENDENT EXAMINER FEES

	31.03.24 £	31.03.23 £
Quickbooks subscription fees	230	230
Amounts paid to Independent Examiner in respect of:		
Independent examination	2,521	2,345
Accounts preparation and other services	2,521	2,345
	<u>5,272</u>	<u>4,920</u>

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 April 2023	337,228	6,446	2,163	345,837
Additions	308,765	884	1,526	311,175
Disposals	-	(304)	-	(304)
At 31 March 2024	<u>645,993</u>	<u>7,026</u>	<u>3,689</u>	<u>656,708</u>
DEPRECIATION				
At 1 April 2023	-	988	1,198	2,186
Charge for year	-	913	1,121	2,034
Eliminated on disposal	-	(46)	-	(46)
At 31 March 2024	<u>-</u>	<u>1,855</u>	<u>2,319</u>	<u>4,174</u>
NET BOOK VALUE				
At 31 March 2024	<u>645,993</u>	<u>5,171</u>	<u>1,370</u>	<u>652,534</u>
At 31 March 2023	<u>337,228</u>	<u>5,458</u>	<u>965</u>	<u>343,651</u>

10. STOCKS

	31/3/24 £	31/3/23 as restated £
Stocks	<u>2,693</u>	<u>-</u>

**Comann Eachdraidh Eirisgeidh (Eriskay
Historical Society)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31/3/24	31/3/23 as restated
	£	£
Trade debtors	120	-
Other debtors	8,304	1,170
VAT	112,344	54,026
	<u>120,768</u>	<u>55,196</u>
	<u><u>120,768</u></u>	<u><u>55,196</u></u>
 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	 31/3/24	 31/3/23 as restated
	£	£
Taxation and social security	3,000	2,938
Other creditors	96,513	175,195
	<u>99,513</u>	<u>178,133</u>
	<u><u>99,513</u></u>	<u><u>178,133</u></u>

Included within other creditors are deferred grants of £10,000 from the Western Isles Development Trust for the insulation of the Eriskay School building redevelopment. The expenditure is due to commence in the subsequent year.

**Comann Eachdraidh Eirisgeidh (Eriskay
Historical Society)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

13. MOVEMENT IN FUNDS

	At 1.4.23 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds					
General fund	(1,497)	496	2,480	5,104	6,583
Designated Fixed Asset Fund	535	-	(446)	1,780	1,869
	(962)	496	2,034	6,884	8,452
Restricted funds					
Project officers' wages	18,676	-	(18,676)	-	-
CnES - equipment grant	479	-	2	-	481
UCVO - Eriskay knitting classes	663	-	(663)	-	-
CalMac - equipment for Community Garden project	1,700	-	-	(1,700)	-
BSA - Climate Action Plan	-	-	1,329	-	1,329
NLHF - Fr. Allan Trail	5,812	-	(1,740)	-	4,072
Talks, lunches & social events	880	-	(117)	-	763
Scottish Land Fund - Eriskay School purchase & legal costs	15,120	-	-	-	15,120
Island Infrastructure Fund - Phase 1	134,886	-	14,672	-	149,558
Island Infrastructure Fund - Phase 2	5,040	-	122,360	(866)	126,534
Islands Programme Fund - Phase 1	39,207	-	169,973	1,779	210,959
Islands Programme Fund - Phase 2	-	-	45,930	(3,450)	42,480
CnES - Community Led Local Development	20,833	-	-	-	20,833
HIE - School project	89,243	-	2	-	89,245
UEnO - School project	6,094	-	(116)	-	5,978
AHF - School project	6,000	-	-	-	6,000
Storas Uibhist - School project	3,230	-	-	-	3,230
Daliburgh Thrift Shop - School project	2,500	-	-	-	2,500
NHS - School project	15,000	-	-	-	15,000
WIDT - School project	9,124	-	(308)	-	8,816
CnES - School project	600	-	-	-	600
Public donations - School project	10,407	-	4,749	(2,647)	12,509
WIDT - borehole funding	-	-	19,000	-	19,000
CnES - Homecoming fund	-	-	633	-	633
SnBM Community Fund - equipment	-	-	635	-	635
	385,494	-	357,665	(6,884)	736,275
TOTAL FUNDS	384,532	496	359,699	-	744,727

**Comann Eachdraidh Eirisgeidh (Eriskay
Historical Society)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,967	(30,487)	2,480
Designated Fixed Asset Fund	-	(446)	(446)
	<u>32,967</u>	<u>(30,933)</u>	<u>2,034</u>
Restricted funds			
Project officers' wages	32,667	(51,343)	(18,676)
CnES - equipment grant	820	(818)	2
UCVO - Eriskay knitting classes	-	(663)	(663)
BSA - Climate Action Plan	2,000	(671)	1,329
NLHF - Fr. Allan Trail	-	(1,740)	(1,740)
Talks, lunches & social events	500	(617)	(117)
Island Infrastructure Fund - Phase 1	14,672	-	14,672
Island Infrastructure Fund - Phase 2	122,360	-	122,360
Islands Programme Fund - Phase 1	169,973	-	169,973
Islands Programme Fund - Phase 2	45,930	-	45,930
HIE - School project	2	-	2
UEnO - School project	-	(116)	(116)
WIDT - School project	-	(308)	(308)
Public donations - School project	5,229	(480)	4,749
WIDT - borehole funding	19,000	-	19,000
SnBM Community Fund - website creation & pc equipment	1,400	(1,400)	-
HIE - website creation	4,125	(4,125)	-
CnES - Homecoming fund	1,000	(367)	633
SnBM Community Fund - equipment	1,000	(365)	635
CnES Heritage Fund	350	(350)	-
	<u>421,028</u>	<u>(63,363)</u>	<u>357,665</u>
TOTAL FUNDS	<u>453,995</u>	<u>(94,296)</u>	<u>359,699</u>

**Comann Eachdraidh Eirisgeidh (Eriskay
Historical Society)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	1,275	(2,432)	156	(1,001)
Designated Fixed Asset Fund	367	(190)	358	535
	<u>1,642</u>	<u>(2,622)</u>	<u>514</u>	<u>(466)</u>
Restricted funds				
Project officers' wages	24,705	(6,029)	-	18,676
CnES - equipment grant	435	44	-	479
UCVO - Eriskay knitting classes	1,470	(807)	-	663
CalMac - equipment for Community Garden project	2,000	(300)	-	1,700
NLHF - Fr. Allan Trail	-	5,812	-	5,812
Talks, lunches & social events	-	880	-	880
Scottish Land Fund - Eriskay School purchase & legal costs	15,120	-	-	15,120
Island Infrastructure Fund - Phase 1	-	134,886	-	134,886
Island Infrastructure Fund - Phase 2	-	5,040	-	5,040
Islands Programme Fund - Phase 1	-	39,207	-	39,207
CnES - Community Led Local Development	-	20,833	-	20,833
HIE - School project	-	89,243	-	89,243
UEnO - School project	7,060	(966)	-	6,094
AHF - School project	3,500	2,500	-	6,000
Storas Uibhist - School project	3,230	-	-	3,230
Daliburgh Thrift Shop - School project	2,500	-	-	2,500
NHS - School project	15,000	-	-	15,000
WIDT - School project	10,000	(362)	(514)	9,124
CnES - School project	600	-	-	600
Public donations - School project	-	10,407	-	10,407
	<u>85,620</u>	<u>300,388</u>	<u>(514)</u>	<u>385,494</u>
TOTAL FUNDS	<u>87,262</u>	<u>297,766</u>	<u>-</u>	<u>385,028</u>

**Comann Eachdraidh Eirisgeidh (Eriskay
Historical Society)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,571	(12,003)	(2,432)
Designated Fixed Asset Fund	-	(190)	(190)
	<u>9,571</u>	<u>(12,193)</u>	<u>(2,622)</u>
Restricted funds			
Project officers' wages	25,833	(31,862)	(6,029)
CnES - equipment grant	460	(416)	44
UCVO - Eriskay knitting classes	-	(807)	(807)
CalMac - equipment for Community			
Garden project	-	(300)	(300)
BSA - Climate Action Plan	5,265	(5,265)	-
HIE - Heritage Centres knowledge exchange	316	(316)	-
NLHF - Fr. Allan Trail	9,924	(4,112)	5,812
Talks, lunches & social events	7,703	(6,823)	880
UCVO - Mental health & wellbeing	5,000	(5,000)	-
Island Infrastructure Fund - Phase 1	134,886	-	134,886
Island Infrastructure Fund - Phase 2	5,040	-	5,040
Islands Programme Fund - Phase 1	39,207	-	39,207
CnES - Community Led Local Development	20,833	-	20,833
HIE - School project	89,243	-	89,243
UEnO - School project	-	(966)	(966)
AHF - School project	3,000	(500)	2,500
WIDT - School project	-	(362)	(362)
Public donations - School project	18,655	(8,248)	10,407
	<u>365,365</u>	<u>(64,977)</u>	<u>300,388</u>
TOTAL FUNDS	<u><u>374,936</u></u>	<u><u>(77,170)</u></u>	<u><u>297,766</u></u>

**Comann Eachdraidh Eirisgeidh (Eriskay
Historical Society)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

13. MOVEMENT IN FUNDS - continued

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

	At 1.4.22 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds					
General fund	1,275	496	48	5,260	7,079
Designated Fixed Asset Fund	367	-	(636)	2,138	1,869
	<u>1,642</u>	<u>496</u>	<u>(588)</u>	<u>7,398</u>	<u>8,948</u>
Restricted funds					
Project officers' wages	24,705	-	(24,705)	-	-
CnES - equipment grant	435	-	46	-	481
UCVO - Eriskay knitting classes	1,470	-	(1,470)	-	-
CalMac - equipment for Community Garden project	2,000	-	(300)	(1,700)	-
BSA - Climate Action Plan	-	-	1,329	-	1,329
NLHF - Fr. Allan Trail	-	-	4,072	-	4,072
Talks, lunches & social events	-	-	763	-	763
Scottish Land Fund - Eriskay School purchase & legal costs	15,120	-	-	-	15,120
Island Infrastructure Fund - Phase 1	-	-	149,558	-	149,558
Island Infrastructure Fund - Phase 2	-	-	127,400	(866)	126,534
Islands Programme Fund - Phase 1	-	-	209,180	1,779	210,959
Islands Programme Fund - Phase 2	-	-	45,930	(3,450)	42,480
CnES - Community Led Local Development	-	-	20,833	-	20,833
HIE - School project	-	-	89,245	-	89,245
UEnO - School project	7,060	-	(1,082)	-	5,978
AHF - School project	3,500	-	2,500	-	6,000
Storas Uibhist - School project	3,230	-	-	-	3,230
Daliburgh Thrift Shop - School project	2,500	-	-	-	2,500
NHS - School project	15,000	-	-	-	15,000
WIDT - School project	10,000	-	(670)	(514)	8,816
CnES - School project	600	-	-	-	600
Public donations - School project	-	-	15,156	(2,647)	12,509
WIDT - borehole funding	-	-	19,000	-	19,000
CnES - Homecoming fund	-	-	633	-	633
SnBM Community Fund - equipment	-	-	635	-	635
	<u>85,620</u>	<u>-</u>	<u>658,053</u>	<u>(7,398)</u>	<u>736,275</u>
TOTAL FUNDS	<u>87,262</u>	<u>496</u>	<u>657,465</u>	<u>-</u>	<u>745,223</u>

**Comann Eachdraidh Eirisgeidh (Eriskay
Historical Society)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 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 resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	42,538	(42,490)	48
Designated Fixed Asset Fund	-	(636)	(636)
	<u>42,538</u>	<u>(43,126)</u>	<u>(588)</u>
Restricted funds			
Project officers' wages	58,500	(83,205)	(24,705)
CnES - equipment grant	1,280	(1,234)	46
UCVO - Eriskay knitting classes	-	(1,470)	(1,470)
CalMac - equipment for Community Garden project	-	(300)	(300)
BSA - Climate Action Plan	7,265	(5,936)	1,329
HIE - Heritage Centres knowledge exchange	316	(316)	-
NLHF - Fr. Allan Trail	9,924	(5,852)	4,072
Talks, lunches & social events	8,203	(7,440)	763
Island Infrastructure Fund - Phase 1	149,558	-	149,558
Island Infrastructure Fund - Phase 2	127,400	-	127,400
Islands Programme Fund - Phase 1	209,180	-	209,180
Islands Programme Fund - Phase 2	45,930	-	45,930
CnES - Community Led Local Development	20,833	-	20,833
HIE - School project	89,245	-	89,245
UEnO - School project	-	(1,082)	(1,082)
AHF - School project	3,000	(500)	2,500
WIDT - School project	-	(670)	(670)
Public donations - School project	23,884	(8,728)	15,156
WIDT - borehole funding	19,000	-	19,000
SnBM Community Fund - website creation & pc equipment	1,400	(1,400)	-
HIE - website creation	4,125	(4,125)	-
CnES - Homecoming fund	1,000	(367)	633
SnBM Community Fund - equipment	1,000	(365)	635
CnES Heritage Fund	350	(350)	-
	<u>781,393</u>	<u>(123,340)</u>	<u>658,053</u>
TOTAL FUNDS	<u>828,931</u>	<u>(171,466)</u>	<u>657,465</u>

The purposes of the restricted funds held by the charity are as follows:

Project officers' wages	Provided by the Western Isles Council, and the Highlands & Islands Enterprise these funds cover the project officers' wages. This project was ongoing at the year end.
CnES - Equipment grant	Provided by the Western Isles Council for the purchase of computer equipment and software for the Society. These funds were fully expended in the year and carried forward as fixed assets.
UCVO - Eriskay knitting classes	Provided by the Uist Council for Voluntary Organisations, these funds were for the purchase of yarn, hall hire and knitting teachers wages for knitting workshops. The funds were fully expended in the year.
CalMac - Equipment for Community Garden project	Provided by CalMac Ferries, these funds are for the purchase of equipment for the community in aid of the community garden project. These funds were fully expended in the year and the fixed assets were transferred to an unrestricted designated fund.

**Comann Eachdraidh Eirisgeidh (Eriskay
Historical Society)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

13. MOVEMENT IN FUNDS - continued

BSA - Climate Action Plan	Provided by the British Science Association, these funds are used for raising awareness of climate change impacts by arranging meetings, open days and surveys to engage with the local community. This project was ongoing at the year end.
National Lottery Heritage Fund - Fr. Allan Trail	Provided by the National Lottery Heritage Fund, the Fr. Allan Trail project seeks to educate islanders and tourists about the island's heritage and the work carried out by Fr. Allan. This project was ongoing at the year end.
Talks, lunches & social events	Provided by multiple funders in previous years and by the Uist Council of Voluntary Organisations in the current year, these funds are to provide events for the local community and invite guest speakers. These funds were fully expended in the year.
Scottish Land Fund - Eriskay School purchase and legal costs	Provided by the Scottish Land Fund, these funds were for the purchase cost of Eriskay School and associated legal fees. These funds were fully expended in the year.
Island Infrastructure Fund - School project - Phase 1	Provided by the Western Isles Council, these funds are for Phase 1 of the Eriskay School project. £24,925 of these funds were held as a VAT debtor at the year-end to be used for future capital expenditure on the school.
Island Infrastructure Fund - School project - Phase 2	Provided by the Western Isles Council, these funds are for Phase 2 of the Eriskay School project. £16,843 of these funds were held as a VAT debtor to be used for future capital expenditure on the school.
Island Programme Fund - Phase 1	Provided by the Western Isles Council, these funds are for Phase 1 of the Eriskay School project. £20,971 of these funds were held as a VAT debtor at the year-end to be used for future capital expenditure on the school.
Island Programme Fund - Phase 2	Provided by the Western Isles Council, these funds are for Phase 2 of the Eriskay School project. £5,631 of these funds were held as a VAT debtor at the year-end to be used for future capital expenditure on the school.
CnES - Community Led Local Development	Provided by the Western Isles Council, these funds are the Eriskay School project. £4,167 of these funds were held as a VAT debtor at the year-end, to be repaid to the funder in the following year.
HIE - School project	Provided by the Highlands & Islands Enterprise, these funds are for the Eriskay School project. £17,850 of these funds were held as a VAT debtor at the year-end, to be repaid to the funder in the following year.
UEnO - initial donation	Provided by Urras Eilean na h-Oige which has since been dissolved, these funds were left over from UEnO's contribution to the Eriskay School project and subsequently donated to the charity. These funds were fully expended in the year.
AHF - School project	Provided by the Architectural Heritage Fund, these funds are for the Eriskay School redevelopment and associated professional fees. These funds were fully expended in the year.
Storas Uibhist - School project	Provided by Storas Uibhist, these funds were for the Eriskay School redevelopment project. These funds were fully expended in the year.
Daliburgh Thrift Store - School project	Provided by the Daliburgh Thrift Store, these funds were for capital expenditure and associated professional fees for the Eriskay School project. These funds were fully expended in the year.
NHS - School Project	Provided by NHS Highland, these funds will go towards the Eriskay School redevelopment project and are fully carried forward at the year end.

**Comann Eachdraidh Eirisgeidh (Eriskay
Historical Society)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

13. MOVEMENT IN FUNDS - continued

WIDT - School project	Provided by the Western Isles Development Trust, these funds are for the project of developing the Eriskay School into a community facility and base for the Historical Society. These funds were fully expended in the year.
CnES - School project	Provided by the Western Isles Council, these funds are for the Eriskay School project. £100 of these funds were held as a VAT debtor at the year-end to be used for future capital expenditure on the school.
Public donations - School project	These funds are mostly raised via Crowdfunder where members of the public donate toward the school project in return for a roof slate on the school building. This project was on going at the year end.
WIDT - Insulation for school project	Provided by the Western Isles Development Trust, these funds are for insulation for the Eriskay School project and are fully carried forward at the year end.
WIDT - borehole funding	Provided by the Western Isles Development Trust, these funds are for the provision of boreholes for the Eriskay School project and are fully carried forward at the year end.
SnBM Community Fund - website creation & pc equipment	Provided by Sealladh na Beinne Moire Community Fund, these funds were for creation of a website and computer equipment for the charity. These funds were fully expended during the year.
HIE - website creation	Provided by the Highlands & Islands Enterprise, these funds were for the creation of a website for the charity. These funds were fully expended in the year.
CnES - Homecoming fund	Provided by the Western Isles Council, these funds were for the purchase of family tree software and subsequent exhibition on the subject for the local community. This project was ongoing at the year end.
SnBM Community Fund - equipment	Provided by Sealladh na Beinne Moire Community Fund, these funds were for the purchase of a new PC, printer and pull-up display boards. These funds were fully expended during the year and carried forward as fixed assets.
CnES Heritage Fund	Provided by the Western Isles Council, these funds were provided for the running costs of the charity and were fully expended during the year.

Transfers between funds

Funds received for capital expenditure which have been fully expended in accordance with the restrictions imposed have been transferred to unrestricted funds. These are accounted for as designated funds in order to track the net book value of related asset.

For this reason, transfers of £80 and £1,700 from the general unrestricted funds and CalMac - equipment for Community Garden Project fund respectively to the unrestricted designated fixed asset fund.

During the year, a number of capital items were identified to have been claimed against the CnES Islands Programme Fund Phase 1 and 2 where they were previously allocated against the CnES Islands Infrastructure Fund Phase 2, Public donations - School project fund and the general unrestricted funds. For this reason, the following transfers were made:

Island Infrastructure - Phase 2: £866 transfer out
Islands Programme Fund - Phase 1: £1,779 transfer in
Islands Programme Fund - Phase 2: £3,450 transfer out
Public donations - School project: £2,647 transfer out
General unrestricted fund: £5,184 transfer in

**Comann Eachdraidh Eirisgeidh (Eriskay
Historical Society)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

14. RELATED PARTY DISCLOSURES

During the year, trustee, [REDACTED] received £450 from the charity for her tutoring work in the knitting workshops.

**Comann Eachdraidh Eirisgeidh (Eriskay
Historical Society)**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2024**

	31/3/24 £	31/3/23 as restated £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,884	19,526
Gift aid	5,229	-
	<u>12,113</u>	<u>19,526</u>
Other trading activities		
Order of Service	2,366	1,113
Merchandise sales	4,589	2,072
Other sales	5,000	-
	<u>11,955</u>	<u>3,185</u>
Investment income		
Deposit account interest	309	106
HMRC compensation	3,698	-
	<u>4,007</u>	<u>106</u>
Charitable activities		
Knitting workshop income	-	1,223
Bursaries	1,373	-
Memberships	925	447
Fundraising events	-	3,389
Grants	415,799	347,060
100 Club	1,055	-
Raffles	6,080	-
Community engagements	688	-
	<u>425,920</u>	<u>352,119</u>
Total incoming resources	<u>453,995</u>	<u>374,936</u>
EXPENDITURE		
Other trading activities		
Purchases	3,577	2,653
Closing stock	(2,693)	-
	<u>884</u>	<u>2,653</u>
Charitable activities		
Wages	62,955	44,177
Social security	218	-
Pensions	1,447	1,001
Light and heat	138	(223)
Hall hire	1,130	1,085
Fundraising & events	175	-
Repairs & renewals	2,326	4,354
Training	125	30
Professional fees	7,500	6,904
Mileage & travel expenses	309	149
Purchases	802	1,108
Carried forward	77,125	58,585

This page does not form part of the statutory financial statements

**Comann Eachdraidh Eirisgeidh (Eriskay
Historical Society)**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2024**

	31/3/24	31/3/23 as restated
	£	£
Charitable activities		
Brought forward	77,125	58,585
Fr. Allan Trail expenses	1,740	4,112
Climate Action Plan expenses	671	949
Books & research	146	-
Plant and machinery	867	964
Computer equipment	1,121	715
	<u>81,670</u>	<u>65,325</u>
Support costs		
Management		
Insurance	2,566	2,245
Telephone	780	661
Postage and stationery	1,195	869
Advertising	531	-
Sundries	202	-
Subscriptions	618	497
	<u>5,892</u>	<u>4,272</u>
Other		
Trustees' fees	450	-
Trustees' expenses	357	-
	<u>807</u>	<u>-</u>
Governance costs		
Accountancy	5,043	4,920
	<u>94,296</u>	<u>77,170</u>
Total resources expended		
	<u>359,699</u>	<u>297,766</u>
Net income		
	<u><u>359,699</u></u>	<u><u>297,766</u></u>

This page does not form part of the statutory financial statements