

COMANN EACHDRAIDH SGÌRE A' BHAC SCIO

Scotland · Charity number SC049033

Details

Known as	CEBac, Back Historical Society
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2019-02-08
Register	View on the OSCR register

Contact

Address
Heritage Centre
Old School Road
Vatisker
Isle of Lewis
HS2 0JY

Website www.cebac.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of health', 'the advancement of citizenship or community development', 'the advancement of the arts, heritage, culture or science', 'the promotion of equality and diversity'

What the charity does: The principal objects of the charity are to benefit the community in the District of Back in the Isle of Lewis, Scotland, and any members from outwith this area with an interest in the history and culture of the area. The charity aim is to advance education through events, publications and social activity, build on community development by participation benefiting the wider society within the district, further advancement of arts, heritage and culture by maintaining knowledge of the aforementioned community promoting community identity, and promoting equality and diversity, inviting the whole community to learn about the history.

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

Objectives: 4 The organisation's purposes are to benefit the community in the District of Back in the Isle of Lewis, in Scotland, as defined by the following postcodes, HS2 0JP, HS2 0JR, HS2 0JS, HS2 0JN, HS2 0JT, HS2 0JY, HS2 0JZ, HS2 0LA, HS2 0LB, HS2 0LD, HS2 0LE, HS2 0LF, HS2 0LH, HS2 0LJ, HS2 0LQ, HS2 0LN, HS2 0LP, HS2 0LR, HS2 0LS, HS2 0LT, HS2 0LW, HS2 0NA, HS2 0NB, and any members from

outwith this area with an interest in the history and culture of the area, in the furtherance of the following: 4.1 The advancement of education through educational events and publications, building the community knowledge base. 4.2 The advancement of health through social activity, promoting good physical and mental health within the community. 4.3 The advancement of citizenship and community development by participation benefiting the wider society within the district. 4.4 The advancement of arts, heritage, culture by maintaining knowledge of the aforementioned community promoting community identity. 4.5 The promotion of equality and diversity, inviting the whole community to learn about the history.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2026-02-28	£0	£0	-	1
2025-02-28	£42,671	£33,348	-	1
2024-02-28	£74,277	£19,875	-	1
2023-02-28	£21,015	£6,981	-	0
2022-02-28	£53,437	£10,074	-	0

COMANN EACHDRAIDH SGÌRE A· BHAC SCIO

Scotland - Charity number SC049033

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025
FOR
COMANN EACHDRAIDH SGIRE A' BHAC SCIO

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

COMANN EACHDRAIDH SGIRE A' BHAC SCIO

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FOR THE YEAR ENDED 28 FEBRUARY 2025**

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COMANN EACHDRAIDH SGIRE A' BHAC SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2025

The trustees present their report with the financial statements of the charity for the year ended 28 February 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objects of the charity are to benefit the community in the District of Back in the Isle of Lewis, in Scotland, and any members from outwith this area with an interest in the history and culture of the area, in the furtherance of the following:

- the advancement of education through educational events and publications, building the community knowledge base;
- the advancement of health through social activity, promoting good physical and mental health within the community;
- the advancement of citizenship and community development by participation benefiting the wider society within the district;
- the advancement of arts, heritage, culture by maintaining knowledge of the aforementioned community promoting community identity;
- the promotion of equality and diversity, inviting the whole community to learn about the history.

Significant activities

During the year, the charity received a grant of £28,273 from Crown Estate which enabled the charity to employ a development officer on a full time basis for the first time. A further grant of £6,322.81 was received from Stornoway Trust which was used to buy archive and preservation equipment, including a portacabin and a fire proof storage cabinet. A grant of £1,600 was received from Bord na Gaidhlig which has been used to expand the weekly social gatherings. Some of it has also been used to explore the possibility of taking over the Old Gress Mission house.

Volunteers

The contribution of volunteers (including trustees, members and individuals from the community) has been of immense benefit to the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year, the charity:-

- continued with its usual activities of recording and preserving the history of the Back area in Lewis including winter lectures and the online shop;
- ran a small reprint of Vatisker Diaries;
- regularised and expanded the weekly gathering for people in the Back community and it is now often attended by approximately 10 elderly people, helping with social inclusion and loneliness;
- has been exploring the possibility of taking over the Gress Mission house;
- was successful in appointing a full time Development Officer from Crown Estate Funding;
- employed a summer student who collected local poetry and songs;
- attended a Heritage Forum seminar in Uist.

FINANCIAL REVIEW

Financial position

During the year the charity's incoming resources exceeded resources expended resulting in net income of £9,323 for the period (2024 - net income of £54,402). This represents a decrease of £2,298 in unrestricted funds and an increase of £11,621 in restricted funds. As a result, unrestricted funds has decreased to £15,941 (2024 - £18,239) and restricted funds has increased to £123,209 (2024 - £111,588). Total funds of £139,150 were held at year-end (2024 - £129,827).

The general fund includes funds of £12,067 relating to tangible fixed assets which are utilised to fund the future depreciation of the fixed assets. After making allowance for these funds, unrestricted free reserves of £3,874 were held at year-end (2024 - £17,434).

COMANN EACHDRAIDH SGIRE A' BHAC SCIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2025

FINANCIAL REVIEW

Reserves policy

The general fund represents the unrestricted funds from past operating results. It also represents the free reserves of the charity. The trustees have examined the charity's requirements for reserves in light of the main risks to the charity and consider that three months operating expenditure, which equates to £8,000, should be held in unrestricted reserves. This would allow the charity to continue to operate in the event of an interruption in its income streams. The unrestricted free reserves held at 28 February 2025 falls short of this target and the trustees aim to build reserves to this level through planned operating surpluses over the next few years. Funds are also raised for specific projects as required.

FUTURE PLANS

Plans for the new building are currently shelved as the charity has been given the opportunity to take possession of the Gress Mission House. Plans are ongoing and the charity are looking at renovating and modernising this building. Given that the new building on the old school site is not currently going ahead, plans for purchasing the land have also been paused whilst the charity focuses on this new opportunity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Comann Eachdraidh Sgìre A' Bhac is a Scottish Charitable Incorporated Organisation (SCIO) which became a registered charity on 8 February 2019. Its activities are governed by its constitution and it is regulated by the Office of the Scottish Charity Regulator (OSCR).

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the board of trustees who are appointed or re-appointed under the terms of the constitution at the Annual General Meeting,

Organisational structure

The board of trustees manages the affairs of the charity through regular meetings. The trustees are heavily involved in the day to day operations of the charity. The charity employs a Development Officer who assists in the implementation of decisions from the board of trustees.

Induction and training of new trustees

The charity undertakes training for trustees to ensure awareness and understanding of:-

- the responsibilities of trustees;
- the organisational structure of the charity;
- the financial position of the charity; and
- the future plans and objectives of the charity.

Risk management

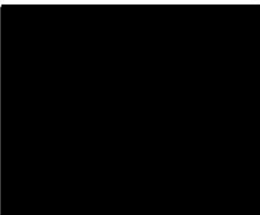
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have considered the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that measures are in place to mitigate exposure to those risks.

REFERENCE AND ADMINISTRATIVE DETAILS

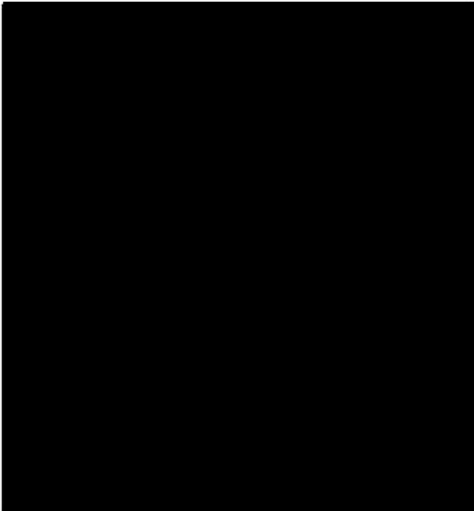
Registered Charity number

SC049033



COMANN EACHDRAIDH SGIRE A' BHAC SCIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 28 FEBRUARY 2025



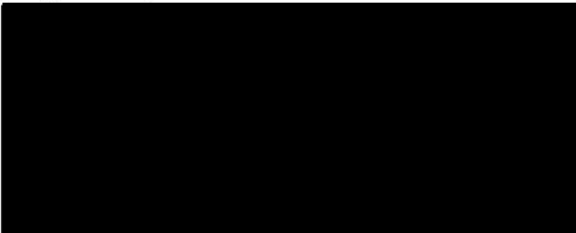
Independent Examiner

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

Bankers

Virgin Money
23 South Beach Street
Stornoway
Isle of Lewis
HS1 2BQ

Approved by order of the board of trustees on 29 July 2025 and signed on its behalf by:



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
COMANN EACHDRAIDH SGIRE A' BHAC SCIO**

I report on the accounts for the year ended 28 February 2025 set out on pages five to fourteen.

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.

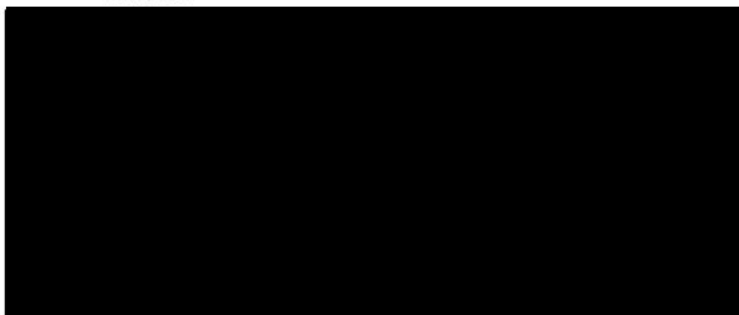
Independent examiner's statement

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.



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

Date:16/10/2025.....

COMANN EACHDRAIDH SGIRE A' BHAC SCIO**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2025**

	Notes	Unrestricted fund £	Restricted fund £	28.2.25 Total funds £	29.2.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	2,100	-	2,100	5,988
Charitable activities	4				
Historical society		1,598	38,973	40,571	68,289
Total		3,698	38,973	42,671	74,277
EXPENDITURE ON					
Charitable activities	5				
Historical society		5,996	27,352	33,348	19,875
NET INCOME/(EXPENDITURE)		(2,298)	11,621	9,323	54,402
RECONCILIATION OF FUNDS					
Total funds brought forward		18,239	111,588	129,827	75,425
TOTAL FUNDS CARRIED FORWARD		15,941	123,209	139,150	129,827

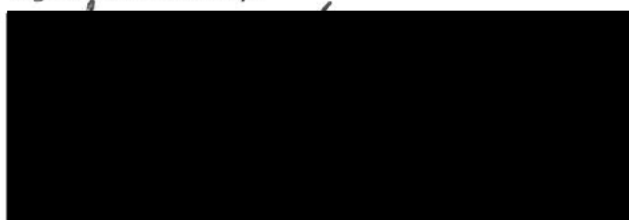
The notes form part of these financial statements

COMANN EACHDRAIDH SGIRE A' BHAC SCIO

**BALANCE SHEET
28 FEBRUARY 2025**

	Notes	Unrestricted fund £	Restricted fund £	28.2.25 Total funds £	29.2.24 Total funds £
FIXED ASSETS					
Tangible assets	11	12,067	98,828	110,895	98,106
CURRENT ASSETS					
Stocks	12	100	-	100	600
Debtors	13	-	-	-	381
Cash at bank		5,385	24,381	29,766	31,281
		5,485	24,381	29,866	32,262
CREDITORS					
Amounts falling due within one year	14	(1,611)	-	(1,611)	(541)
NET CURRENT ASSETS		3,874	24,381	28,255	31,721
TOTAL ASSETS LESS CURRENT LIABILITIES		15,941	123,209	139,150	129,827
NET ASSETS		15,941	123,209	139,150	129,827
FUNDS	15				
Unrestricted funds				15,941	18,239
Restricted funds				123,209	111,588
TOTAL FUNDS				139,150	129,827

The financial statements were approved by the Board of Trustees and authorised for issue on 29 July 2025 and were signed on its behalf by:



The notes form part of these financial statements

1. STATUTORY INFORMATION

Comann Eachdraidh Sgìre A' Bhac SCIO is a Scottish Charitable Incorporated Organisation (SCIO) registered in Scotland. The charity's registered number and principal address can be found in the Report of the Trustees.

2. 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.

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

Going concern

The activities of the charity have been affected by the impact of the COVID-19 pandemic and the trustees have assessed the charity's ability to continue as a going concern.

The management team have prepared projections which reflect the financial impact of the coronavirus crisis on the charity. The trustees have reviewed the projections and, based on this review, have a reasonable expectation that the charity has adequate resources to continue in operation for a period of at least 12 months from the approval of the financial statements. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Financial reporting standard 102 - reduced disclosure exemptions

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

- the requirements of Section 7 Statement of Cash Flows.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions that affect the amounts reported for assets, liabilities, income and expenditure.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods should it affect future periods.

The estimates and assumptions which carry a higher degree of risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows:

Useful economic lives of tangible fixed assets

The annual depreciation charge for tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. They are amended when necessary to reflect current estimates, future investment, economic utilisation and the physical condition of the assets. See note 11 for details of the values of tangible fixed assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

2. ACCOUNTING POLICIES - continued

Income

Grants generated to support the objects of the charity and without further specified purpose are taken to the Statement of Financial Activities in that period. Grants received which are related to capital expenditure or are for a specified purpose are transferred to Restricted Funds and are utilised to fund the future depreciation of the related capital expenditure or fund the costs relating to the specified purpose.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

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.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its objects and activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees and costs linked to the strategic management of the charity.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. estimated usage.

Tangible fixed assets

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

Buildings	- 2% on cost
Equipment	- 20% on cost
Fixtures and fittings	- 20% on cost

Tangible fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £100 are not capitalised.

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.

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.

COMANN EACHDRAIDH SGIRE A' BHAC SCIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2025**

2. ACCOUNTING POLICIES - continued

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.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

3. DONATIONS AND LEGACIES

	28.2.25	29.2.24
	£	£
Donations	2,100	5,988
	<u> </u>	<u> </u>

4. INCOME FROM CHARITABLE ACTIVITIES

		28.2.25	29.2.24
		£	£
Book and magazine sales	Activity Historical society	1,033	4,411
Rental income	Historical society	-	50
Grants	Historical society	38,346	63,819
Employment Allowance	Historical society	1,188	-
Other income	Historical society	4	9
		<u> </u>	<u> </u>
		40,571	68,289
		<u> </u>	<u> </u>

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

	28.2.25	29.2.24
	£	£
Stornoway Trust Community Fund	6,323	-
Comhairle nan Eilean Siar	2,150	2,050
Comhairle nan Eilean Siar - Crown Estate Funding	28,273	21,000
Outer Hebrides Community-Led Local Development	-	39,769
Western Isles Development Trust	-	1,000
Bord na Gaidhlig	1,600	-
	<u> </u>	<u> </u>
	38,346	63,819
	<u> </u>	<u> </u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Historical society	32,513	835	33,348
	<u> </u>	<u> </u>	<u> </u>

COMANN EACHDRAIDH SGIRE A' BHAC SCIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2025**

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	28.2.25	29.2.24
	£	£
Staff costs	20,555	8,447
Insurance	405	383
Light and heat	827	387
Telephone and internet	66	-
Postage and stationery	61	64
Interim development officer costs	3,281	-
Publications	643	2,776
Repairs and maintenance	115	237
Venue hire	240	195
Office and administration	1,110	1,250
Recruitment expenses	78	-
Equipment	81	233
Preservation and archive expenses	1,426	-
Travel expenses	270	-
Legal and professional fees	-	2,208
Memberships and subscriptions	25	75
Donations	-	100
Sundry expenses	304	158
Depreciation	3,026	2,782
	<u>32,513</u>	<u>19,295</u>

7. SUPPORT COSTS

	Governance costs
	£
Historical society	<u>835</u>

Support costs, included in the above, are as follows:

	28.2.25	29.2.24
	Historical society	Total activities
	£	£
Accountancy fees	564	540
Payroll fees	271	40
	<u>835</u>	<u>580</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2025 nor for the year ended 29 February 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2025 nor for the year ended 29 February 2024.

COMANN EACHDRAIDH SGIRE A' BHAC SCIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2025**

9. STAFF COSTS

	28.2.25	29.2.24
	£	£
Wages and salaries	19,338	8,236
Social security costs	977	211
Other pension costs	240	-
	<u>20,555</u>	<u>8,447</u>

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

	28.2.25	29.2.24
Historical society	<u>1</u>	<u>1</u>

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,988	-	5,988
Charitable activities			
Historical society	<u>4,820</u>	<u>63,469</u>	<u>68,289</u>
Total	<u>10,808</u>	<u>63,469</u>	<u>74,277</u>
EXPENDITURE ON			
Charitable activities			
Historical society	<u>6,989</u>	<u>12,886</u>	<u>19,875</u>
NET INCOME	3,819	50,583	54,402
RECONCILIATION OF FUNDS			
Total funds brought forward	14,420	61,005	75,425
TOTAL FUNDS CARRIED FORWARD	<u>18,239</u>	<u>111,588</u>	<u>129,827</u>

COMANN EACHDRAIDH SGIRE A' BHAC SCIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2025**

11. TANGIBLE FIXED ASSETS

	Buildings £	Equipment £	Fixtures and fittings £	Totals £
COST				
At 1 March 2024	98,206	4,442	1,620	104,268
Additions	12,808	1,235	1,772	15,815
At 28 February 2025	<u>111,014</u>	<u>5,677</u>	<u>3,392</u>	<u>120,083</u>
DEPRECIATION				
At 1 March 2024	3,500	1,847	815	6,162
Charge for year	2,066	688	272	3,026
At 28 February 2025	<u>5,566</u>	<u>2,535</u>	<u>1,087</u>	<u>9,188</u>
NET BOOK VALUE				
At 28 February 2025	<u>105,448</u>	<u>3,142</u>	<u>2,305</u>	<u>110,895</u>
At 29 February 2024	<u>94,706</u>	<u>2,595</u>	805	<u>98,106</u>

12. STOCKS

	28.2.25 £	29.2.24 £
Stocks	<u>100</u>	<u>600</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.25 £	29.2.24 £
Other debtors	<u>-</u>	<u>381</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.25 £	29.2.24 £
Trade creditors	185	-
Taxation and social security	447	-
Other creditors	979	541
	<u>1,611</u>	<u>541</u>

15. MOVEMENT IN FUNDS

	At 1.3.24 £	Net movement in funds £	At 28.2.25 £
Unrestricted funds			
General fund	18,239	(2,298)	15,941
Restricted funds			
Restricted fund	111,588	11,621	123,209
TOTAL FUNDS	<u>129,827</u>	<u>9,323</u>	<u>139,150</u>

COMANN EACHDRAIDH SGIRE A' BHAC SCIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 28 FEBRUARY 2025**

15. 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	3,698	(5,996)	(2,298)
Restricted funds			
Restricted fund	38,973	(27,352)	11,621
TOTAL FUNDS	<u>42,671</u>	<u>(33,348)</u>	<u>9,323</u>

Comparatives for movement in funds

	At 1.3.23 £	Net movement in funds £	At 29.2.24 £
Unrestricted funds			
General fund	14,420	3,819	18,239
Restricted funds			
Restricted fund	61,005	50,583	111,588
TOTAL FUNDS	<u>75,425</u>	<u>54,402</u>	<u>129,827</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	10,808	(6,989)	3,819
Restricted funds			
Restricted fund	63,469	(12,886)	50,583
TOTAL FUNDS	<u>74,277</u>	<u>(19,875)</u>	<u>54,402</u>

FUNDS

General fund

The general fund represents unrestricted funds which the trustees are free to use in accordance with the charitable objects.

Restricted fund

This represents grants received from public funding agencies and trusts for a specified purpose or in respect of capital expenditure. The funds are utilised to fund costs relating to the specified purpose or to fund the future depreciation of the capital expenditure.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28 February 2025.

COMANN EACHDRAIDH SGIRE A' BHAC SCIO

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2025**

	Unrestricted funds £	Restricted funds £	28.2.25 Total funds £	29.2.24 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	2,100	-	2,100	5,988
Charitable activities				
Book and magazine sales	1,033	-	1,033	4,411
Rental income	-	-	-	50
Grants	350	37,996	38,346	63,819
Employment Allowance	211	977	1,188	-
Other income	4	-	4	9
	<u>1,598</u>	<u>38,973</u>	<u>40,571</u>	<u>68,289</u>
Total incoming resources	3,698	38,973	42,671	74,277
EXPENDITURE				
Charitable activities				
Wages	821	18,517	19,338	8,236
Social security	-	977	977	211
Pensions	-	240	240	-
Insurance	405	-	405	383
Light and heat	827	-	827	387
Telephone and internet	66	-	66	-
Postage and stationery	61	-	61	64
Interim development officer costs	-	3,281	3,281	-
Publications	643	-	643	2,776
Repairs and maintenance	115	-	115	237
Venue hire	240	-	240	195
Office and administration	954	156	1,110	1,250
Recruitment expenses	78	-	78	-
Equipment	-	81	81	233
Preservation and archive expenses	-	1,426	1,426	-
Travel expenses	270	-	270	-
Legal and professional fees	-	-	-	2,208
Memberships and subscriptions	25	-	25	75
Donations	-	-	-	100
Sundry expenses	304	-	304	158
Deprn of buildings	102	1,964	2,066	1,964
Deprn of equipment	-	688	688	583
Deprn of fixtures and fittings	250	22	272	235
	<u>5,161</u>	<u>27,352</u>	<u>32,513</u>	<u>19,295</u>
Support costs				
Governance costs				
Accountancy fees	564	-	564	540
Carried forward	564	-	564	540

This page does not form part of the statutory financial statements

COMANN EACHDRAIDH SGIRE A' BHAC SCIO

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2025**

	Unrestricted funds £	Restricted funds £	28.2.25 Total funds £	29.2.24 Total funds £
Governance costs				
Brought forward	564	-	564	540
Payroll fees	271	-	271	40
	835	-	835	580
Total resources expended	5,996	27,352	33,348	19,875
Net income	(2,298)	11,621	9,323	54,402

This page does not form part of the statutory financial statements