REGISTERED COMPANY NUMBER: SC420694 (Scotland)
REGISTERED CHARITY NUMBER: SC046922

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2023

for

URRAS STORAS AN RUBHA

Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

Contents of the Financial Statements
for the Year Ended 31 March 2023

Report of the Trustees
for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. 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 objectives are to facilitate the pursuance of activities to promote the social, recreational, cultural and environmental wellbeing of the people of the Western Isles, and in particular the residents of the area known as the Eye Peninsula in Lewis by all or any of the following means:

1. Providing, maintaining and managing facilities which can be of use for recreational, heritage and cultural pursuits in order to improve the wellbeing of the community of Point and visitors to the area.
2. Providing, maintaining and managing facilities which can be used by community groups to assist the advancement of community development.
3. Providing such facilities through the acquisition of the former school site known as Knock School and developing and maintaining the site to provide amenities for the community and community groups.

Report of the Trustees
for the Year Ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the period from April 2022-March 2023, Urras Stòras An Rubha (USAR) saw the completion, in July 2022, of the agreed contract with O'Mac Construction Ltd in the redevelopment work on the former school building at Knock, to provide a community hub, called Aros An Rubha, The work was completed on schedule and within budget. Tighean Innse Gall were Project Managers for the work. External signage had not been included in the original contract, for financial reasons, but Point and Sandwick Development trust offered to meet the cost of signage, and also met the costs of some internal furniture for the community spaces.

The Board continued to have as directors/trustees representatives from its constituent members (Comann Eachdraidh An Rubha; Point Agricultural Society, Point and Sandwick Trust, Bùth An Rubha, Point Community Council, Rudhach newspaper, Urras Eaglais na h-Aoidhe, Point Youth club, and Tiumpanhead Community Association), as well as 6 trustees elected from the membership of the company. All the trustees serve on a voluntary basis and bring an excellent range of skills and experiences to the work of the board. The relationship among constituent members continues to be very good, with excellent co-operation in everyday practical matters and in joint ventures. Reports from the constituent members are presented at board meetings.

The completion of the building meant that progress could be made with developing Aros An Rubha as a community hub. The shop had moved in as phase 1 of the redevelopment, as reported in the Trustees' Report for 2021-22. The completion allowed the café to be opened, Point and Sandwick Development Trust, the Comann Eachdraidh and the Rudhach to take up their allocated accommodation, and for the Meeting Room and the hot-desking facilities in the Community Room to be made available for community hire.

The Development Officer appointed in November 2021 on a two-year basis with funding from Crown Estates, through Comhairle nan Eilean Siar, continued to operate very effectively in working with community groups and USAR to complete a development plan for Point and also in providing assistance to community groups with the development of ideas and in providing information about funding opportunities. The role of the Development Officer continues to be a real asset to the work of the Board, in giving administrative support with ongoing work and in taking the initiative in developments of benefit to USAR.

Work progressed with the drive to ensure that the building would be as energy efficient and environmentally friendly as possible, with assistance from the Scottish Government CARES scheme and from Centrica. The building uses air-source heat pumps, solar panels have been installed, and plans to install electric vehicle charging points are well-advanced. USAR was pleased to have won Best Community Project Award at the Scottish Green energy awards in November 2022.

The work of the constituent groups of the charity fits in well with the charitable purposes of USAR, which are the advancement of citizenship or community development and the provision of recreational facilities or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

Point and Sandwick Trust continues to be a key organisation within the community, investing profits produced by their three wind turbines directly back into the community. This investment, by way of grant funding and donations has helped various initiatives within the community to develop and grow, to the benefit of the well-being of the people of Point. They moved into their refurbished accommodation at Aros An Rubha, and in addition to paying rental as tenants, they subsidise the rental of the community spaces in the building.

Comann Eachdraidh an Rubha was able to move all except its two largest artefacts from temporary storage into its accommodation in Aros An Rubha. As the storage area could not accommodate these two artefacts, both of which relate to growing grain and milling, they have been offered to the Garrabost Mill Trust, and will be handed over when the redevelopment of the mill is complete. Research and development were carried out over the latter part of this year for an exhibition on emigration, due to open in April 2023. Research and development work for a major exhibition on shielings was also undertaken.

Buth an Rubha and Café Roo. The shop had been operating as part of phase 1 of the development since February 2022 and continued to be popular and well-patronised by the community, and is a valuable asset to those who are able to visit the shop and to those who rely on the delivery service provided. The café opened in August 2022, and has proved to be a popular venue in the community, attracting visitors as well as people from the locality.

Report of the Trustees
for the Year Ended 31 March 2023

The Rudhach newspaper was able to move its archive material into the storage area allocated and continues to be popular and a valued source of local news and magazine-type articles on contemporary and historical topics. The Rudhach initiated and paid for a trophy cupboard, built by a local and installed in the meeting room. The Rudhach and the Comann Eachdraidh continue to work together on joint areas of interest.

Point Agricultural Society had its first show since the pandemic in July 2022. It was blessed with good weather on the day and was hugely popular, attracting locals and visitors. The society is supported by a large body of volunteers on the week of the show. These volunteers help in setting up in advance, clearing up afterwards and in running of activities on the day.

Urras Eaglais na h-Aoidhe presented its annual Colum Cille lecture in September, presenting "A Handsome People - the Rise and Fall of the Clan Mackenzie" by Colin Scott Mackenzie. They also held a fund-raising ceilidh in May and had a stall at the Point Show in July. The group has consulted on and initiated the planning stages of a new Gateway Building project next to the church, to be designed to enhance the interpretation in line with the agreed Brief of September 2022.

Point Youth Club enjoys its presence in the refurbished Knock Hall and worked on additional plans to enhance the range of activities offered to young people.

Tiumpanhead Community Association continue to offer their premises to community groups, including the senior citizens group, Young at Heart. The monthly Beacon Café is very popular as a meeting place and as a place where good food at very reasonable prices can be enjoyed.

Point Community Council acts on behalf of the communities in Point, by highlighting issues of concern to the community and working towards finding resolutions to these, including local play parks and bus shelters. They are involved in the work of local groups, including the Point and Sandwick Coastal Path group. They share useful news and information on their Facebook page.

FINANCIAL REVIEW

Reserves policy

As the redevelopment of the building has just been completed, a reserves policy has not yet been formalised, but this is on the agenda for the next Board meeting.

Report of the Trustees
for the Year Ended 31 March 2023

FUTURE PLANS
Hub Development Co-ordinator

The National Lottery Community Fund has granted funding which, together with some match funding from USAR, will allow the appointment of a Hub Development Co-ordinator for a year. The advertisement for the post will be issued in May, with a view to the successful applicant starting work in July. The Post Holder will be responsible for developing community capacity by supervising, co-ordinating and initiating activities within Aros An Rubha and working with partners, volunteers and the wider community to ensure that Aros An Rubha is developed and maintained as a sustainable and vibrant community hub.

Website

Work has already started on redeveloping the Website. The Development Officer is liaising with Judy Macdonald of She-Online in this work, and it is hoped that the website will be relaunched early in 2023-24.

Point Area Forum

In recognition of the number of community groups represented on the board of USAR, Comhairle nan Eilean Siar asked USAR to take on the task of acting as a community forum for the district of Point. The main thrust of this work will relate to assessment of community applications for Crown Estate funding. Assessment will be carried out in conjunction with the Point Councillors and a scoring system and process will be implemented to ensure fairness and audit accountability.

Extension to Aros An Rubha

Part of the original plans for Aros An Rubha had to be curtailed in order to work within the available budget. This included removing an extension to the north of the building, but the intention is to seek funding to restore the plans for the extension, to provide further office and community space and a launderette.

Cost Of Living Support Fund

USAR, in conjunction with Comann Eachdraidh An Rubha (CEAR) made a successful application to Comhairle nan Eilean Siar's Cost of Living Support Fund for funding to hold sessions, in Aros An Rubha, with lunch provided for senior citizens. The purpose of the sessions is to offer a warm space with lunch and a focus-based activity, which will enable CEAR to glean information from local people to contribute to historical records about the local area, and to offer a social space for people to reminisce and provide information on the existing photographic archive held by CEAR. These sessions are planned for November 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, its articles of association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Report of the Trustees
for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT
Recruitment and appointment of new trustees
The maximum number of directors (trustees) shall be 15.

A person shall not be eligible for election/appointment as a director unless he/she is a member of the company.

At each annual general meeting, the members may elect any member (providing he/she is willing to act) to be a director.

The directors may at any time appoint any member (providing he/she is willing to act) to be a director.

At each annual general meeting all of the directors shall retire from office - but shall then be eligible for re-election.

The directors shall elect from among themselves a chair and treasurer and such other office bearers (if any) as they consider appropriate.

All office bearers shall cease to hold office at the conclusion of each annual general meeting, but shall then be eligible for re-election.

A person elected to any office shall cease to hold that office if he/she ceases to be a director, or if he/she resigns from that office by written notice to that effect.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
SC420694 (Scotland)

Registered Charity number
SC046922

Registered office
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

Trustees
A Lamont
C Dunn
T R Clark
M L Bruce
N Mackenzie
E M Chaplin
G K M Macdonald
D J MacSween
N Macleod
D M Macdonald
A Y Stewart
H Macdonald
G Smith
S Macaulay
J Dixon

Company Secretary
C Dunn

Report of the Trustees
for the Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS
Independent Examiner
John E Moffat BA FCA
Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

Approved by order of the board of trustees on 9 November 2023 and signed on its behalf by:

A Lamont - Trustee

Independent Examiner's Report to the Trustees of
URRAS STORAS AN RUBHA

I report on the accounts for the year ended 31 March 2023 set out on pages eight to seventeen.

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.

John E Moffat BA FCA
The Institute of Chartered Accountants in England and Wales

Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

9 November 2023

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	88	145,293	145,381	1,036,282
Investment income	3	16,292	-	16,292	-
Total		16,380	145,293	161,673	1,036,282
EXPENDITURE ON					
Charitable activities					
Redevelopment of the former Knock School		879	-	879	450
Aros an Rubha operating costs		21,328	-	21,328	6,775
Business support grants		1,500	-	1,500	-
Governance costs		3,528	-	3,528	3,480
Total		27,235	-	27,235	10,705
NET INCOME/(EXPENDITURE)		(10,855)	145,293	134,438	1,025,577
Transfers between funds	14	(37,971)	37,971	-	-
Net movement in funds		(48,826)	183,264	134,438	1,025,577
RECONCILIATION OF FUNDS					
Total funds brought forward		157,958	1,006,281	1,164,239	138,662
TOTAL FUNDS CARRIED FORWARD		109,132	1,189,545	1,298,677	1,164,239

The notes form part of these financial statements

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	9	61,765	1,189,545	1,251,310	983,531
CURRENT ASSETS					
Debtors	10	14,984	-	14,984	60,955
Cash at bank		42,347	-	42,347	203,065
		57,331	-	57,331	264,020
CREDITORS					
Amounts falling due within one year	11	(9,964)	-	(9,964)	(83,312)
NET CURRENT ASSETS		47,367	-	47,367	180,708
TOTAL ASSETS LESS CURRENT LIABILITIES		109,132	1,189,545	1,298,677	1,164,239
NET ASSETS		109,132	1,189,545	1,298,677	1,164,239
FUNDS	14				
Unrestricted funds				109,132	157,958
Restricted funds				1,189,545	1,006,281
TOTAL FUNDS				1,298,677	1,164,239

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 9 November 2023 and were signed on its behalf by:

A Lamont - Trustee

C Dunn - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£).

The financial statements are rounded to the nearest £1.

Going Concern

The Charity is a going concern and there are no material uncertainties casting significant doubt over its ability to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty
Fixed asset net book value and depreciation charges are the areas of the accounts which are affected by significant judgements and estimates. The trustees exercise judgement in determining both the useful economic life and the likely residual value of the charity's assets. This judgement affects the rates of and charge for depreciation in the accounts for the year. It also therefore affects the net book value of the assets in the balance sheet.

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.

Income from government and other grants, whether capital grants or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not 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.

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

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

Freehold property - not provided

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Taxation
The charity is exempt from corporation tax on its charitable activities.

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

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

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

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

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	87	-
Grants	145,294	1,036,282
	145,381	1,036,282

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

	31.3.23	31.3.22
	£	£
CNES	64,433	374,788
H.I.E	-	155,855
Point & Sandwick Trust	-	160,000
CARES	-	71,535
Centrica Energy	-	65,000
SLCF Fund	-	20,000
Energy Saving Trust	-	3,938
Crown Estates	-	185,167
Point & Sandwick Trust	80,860	-
Other grants	1	(1)
	145,294	1,036,282

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Rents received	16,292	-

4. GRANTS PAYABLE

	31.3.23	31.3.22
	£	£
Business support grants	1,500	-

The total grants paid to institutions during the year was as follows:

	31.3.23	31.3.22
	£	£
Buth an Rubha	1,500	-

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Auditors' remuneration	-	3,000
Auditors' remuneration for non audit work	-	480

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

7. STAFF COSTS

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

	31.3.23	31.3.22
Development Officer	1	1

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

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	30,001	1,006,281	1,036,282
EXPENDITURE ON			
Charitable activities			
Redevelopment of the former Knock School	450	-	450
Aros an Rubha operating costs	6,775	-	6,775
Governance costs	3,480	-	3,480
Total	10,705	-	10,705
NET INCOME	19,296	1,006,281	1,025,577
RECONCILIATION OF FUNDS			
Total funds brought forward	138,662	-	138,662
TOTAL FUNDS CARRIED FORWARD	157,958	1,006,281	1,164,239

9. TANGIBLE FIXED ASSETS

	Freehold property £	Computer equipment £	Totals £
COST			
At 1 April 2022	982,662	869	983,531
Additions	267,779	-	267,779
At 31 March 2023	1,250,441	869	1,251,310
NET BOOK VALUE			
At 31 March 2023	1,250,441	869	1,251,310
At 31 March 2022	982,662	869	983,531

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade debtors	1,290	-
VAT	4,927	38,097
Prepayments and accrued income	8,767	22,858
	14,984	60,955

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Other loans (see note 12)	-	80,000
Trade creditors	7,434	-
Social security and other taxes	265	133
Pensions payable	60	179
Net wages payable	1,205	-
Accrued expenses	1,000	3,000
	9,964	83,312

12. LOANS

An analysis of the maturity of loans is given below:

	31.3.23	31.3.22
	£	£
Amounts falling due within one year on demand:		
Other loans	-	80,000

13. SECURED DEBTS

The loan from Tighean Innse Gall to assist the charity in acquiring the former Knock School Building is secured by way of Standard security over the former Knock School site at Knock, Point, Isle of Lewis.

This loan was repaid in full during the year.

14. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	157,958	(10,855)	(37,971)	109,132
Restricted funds				
Building	1,006,281	145,293	37,971	1,189,545
TOTAL FUNDS	1,164,239	134,438	-	1,298,677

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	16,380	(27,235)	(10,855)
Restricted funds			
Building	145,293	-	145,293
TOTAL FUNDS	161,673	(27,235)	134,438

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	138,662	19,296	157,958
Restricted funds			
Building	-	1,006,281	1,006,281
TOTAL FUNDS	138,662	1,025,577	1,164,239

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,001	(10,705)	19,296
Restricted funds			
Building	1,006,281	-	1,006,281
TOTAL FUNDS	1,036,282	(10,705)	1,025,577

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

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	138,662	8,441	(37,971)	109,132
Restricted funds				
Building	-	1,151,574	37,971	1,189,545
TOTAL FUNDS	138,662	1,160,015	-	1,298,677

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

14. 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	46,381	(37,940)	8,441
Restricted funds			
Building	1,151,574	-	1,151,574
TOTAL FUNDS	1,197,955	(37,940)	1,160,015

15. RELATED PARTY DISCLOSURES

Representatives from the tenants who occupy Aros an Rubha sit on the Board as Directors:

Buth An Rubha
Comann Eachdraidh An Rubha
Point and Sandwick Trust.

Buth An Rubha were awarded a grant of £1,500 from the charity in the year, towards the cost of a storage container.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	87	-
Grants	145,294	1,036,282
	145,381	1,036,282
Investment income		
Rents received	16,292	-
Total incoming resources	161,673	1,036,282
EXPENDITURE		
Charitable activities		
Professional and planning fees	-	450
Grants to institutions	1,500	-
	1,500	450
Support costs		
Management		
Wages	16,481	5,804
Pensions	307	77
Insurance	3,779	397
Telephone	491	72
Advertising	218	-
Sundries	34	425
	21,310	6,775
Other		
Interest and bank charges	897	-
Governance costs		
Auditors' remuneration	-	3,000
Auditors' remuneration for non audit work	-	480
Accountancy fees	2,845	-
Payroll fees	683	-
	3,528	3,480
Total resources expended	27,235	10,705
Net income	134,438	1,025,577

This page does not form part of the statutory financial statements