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

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2024

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 2024

Report of the Trustees
for the Year Ended 31 March 2024

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 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 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 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The period from April 2023-March 2024 saw Aros An Rubha, becoming he vibrant community hub envisaged from the outset by Urras Stòras An Rubha. The facilities of Aros An Rubha are now well-used by the people of Point, and by visitors from elsewhere in Lewis and from the rest of the UK and abroad.

The Board continued to have as directors/trustees representatives from constituent members (Comann Eachdraidh An Rubha; Point Agricultural Society, Point and Sandwick Trust, Bùth An Rubha, Rudhach newspaper, Urras Eaglais na h-Aoidhe, and Point Youth club), as well as 5 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 Development Officer appointed in November 2021 on a two-year basis with funding from Crown Estates, through Comhairle nan Eilean Siar, finished her contract in December 2023, having completed the Point Development Plan, which had been a key aim of the post. She had built also up excellent relationships with community groups, with whom she worked extremely effectively in providing assistance with the development of ideas and in providing information about funding opportunities. She had been a valued asset to the work of the Board, going beyond her remit by giving administrative support with ongoing work and in taking the lead in funding applications, such as the successful application to the National Lottery's Community-Led grants fund for a Hub Development Manager post for Aros An Rubha.

The Hub Development Manager started in post in July 2023, with a remit 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. The National Lottery Funding was initially for one year, but following a visit from a representative of the National Lottery, funding for an additional year was granted. It was clearly seen by him that the remit was more than being fulfilled. As well as taking care of administration and maintenance matters at Aros an Rubha, the manager has promoted the use of hot-desking facilities, has promoted and organised evening classes, and hosted popular community events, such as Santa's Grotto days in December.

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. In addition to paying rental as tenants, they subsidise the rental of the community spaces in the building, and have funded events such as the Santa's Grotto days mentioned above, and has helped the Comann Eachdraidh with various projects. .

Comann Eachdraidh an Rubha is active on a number of fronts - mounting exhibitions on key aspects of heritage and culture, providing information sessions to pupils in the local school, Sgoil An Rubha ,and organising social occasions, with a heritage focus, for senior citizens. These sessions were funded by a grant from the Comhairle nan Eilean Siar Cost of living Support Fund. USAR, in conjunction with Comann Eachdraidh An Rubha had applied to this fund in order to hold sessions, in Aros An Rubha, with lunch provided for attendees.

Buth an Rubha and Café Roo. The shop and café continue to be popular and well-patronised by the community of Point and by others from elsewhere in Lewis. The shop is a valuable asset to those who are able to visit and to those who rely on the delivery service provided. A large number of local businesses are supported by the shop. The café is a popular venue with the people of Point and by visitors. It is a regular refreshment spot for some Additional Support Needs groups. Occasional t akeaway evenings have been well-received.

The **Rudhach** newspaper has storage facilities in Aros An Rubha and continues to be popular and a valued source of local news and magazine-type articles on contemporary and historical topics. The Rudhach and the Comann Eachdraidh continue to work together on joint areas of interest.

Report of the Trustees
for the Year Ended 31 March 2024

<u>Point Agricultural Society</u> The show held in July each year, is very popular, attracting locals and visitors. The society committee is supported by a large body of volunteers on the week of the show. These volunteers help in setting up in advance, clearing up after wards and in running of activities on the day.

<u>Urras Eaglais na h-Aoidhe</u> The work during this period included, inter alia, repair of two Georgian mausoleums, carrying out an archaeological survey, commissioning new interpretation panels which are in place at the entrance to Aros An Rubha, as well as engaging in fund-raising activities.

<u>Point Youth Club</u> is popular with young people, who enjoy the range of activities offered in the excellently refurbished Knock Hall. The club is working on raising funds to enhance the outdoor spaces around the hall.

FINANCIAL REVIEW

Reserves policy

As the redevelopment of the building is not yet complete a reserves policy has not been formalised, but will be discussed by the Board in the near future.

FUTURE PLANS

Community Development Officer

Funding will be sought for the appointment of a part-time CDO, to oversee the implementation of the Point Development Plan.

Point Area Forum

USAR will be involved along with elected members of Comhairle nan Eilean Siar in assessing applications for the next round of Crown estate Funding. Applications will be assessed in line with the scoring system developed for the previous round. This system was commended by Comhairle nan Eilean Siar officers for its 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. Point and Sandwick Trust has allocated funding for work which will provide office space, a launderette, additional community facilities and extra car-parking.

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.

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.

Report of the Trustees
for the Year Ended 31 March 2024

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
J Dixon (resigned 9.11.23)
J Meah None (appointed 1.10.23)

Company Secretary
C Dunn

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 12 November 2024 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 2024 set out on pages six to fifteen.

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

12 November 2024

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	33,189	92,788	125,977	145,381
Investment income	3	22,950	-	22,950	16,292
Total		56,139	92,788	148,927	161,673
EXPENDITURE ON					
Charitable activities					
Redevelopment of the former Knock School		-	-	-	879
Aros an Rubha operating costs		42,033	-	42,033	21,328
Support grants payable		1,885	-	1,885	1,500
Governance costs		3,651	-	3,651	3,528
Other		1,049	-	1,049	-
Total		48,618	-	48,618	27,235
NET INCOME		7,521	92,788	100,309	134,438
RECONCILIATION OF FUNDS					
Total funds brought forward		109,132	1,189,545	1,298,677	1,164,239
TOTAL FUNDS CARRIED FORWARD		116,653	1,282,333	1,398,986	1,298,677

The notes form part of these financial statements

Balance Sheet
31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	9	61,266	1,219,846	1,281,112	1,251,310
CURRENT ASSETS					
Debtors	10	9,276	-	9,276	14,984
Cash at bank		48,783	62,488	111,271	42,347
		58,059	62,488	120,547	57,331
CREDITORS					
Amounts falling due within one year	11	(2,672)	(1)	(2,673)	(9,964)
NET CURRENT ASSETS		55,387	62,487	117,874	47,367
TOTAL ASSETS LESS CURRENT LIABILITIES		116,653	1,282,333	1,398,986	1,298,677
NET ASSETS		116,653	1,282,333	1,398,986	1,298,677
FUNDS	12				
Unrestricted funds				116,653	109,132
Restricted funds				1,282,333	1,189,545
TOTAL FUNDS				1,398,986	1,298,677

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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 2024

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 12 November 2024 and were signed on its behalf by:

A Lamont - Trustee

C Dunn - Trustee

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 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
Computer equipment	-	33% depreciaton on cost

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.

continued...

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

1. ACCOUNTING POLICIES - continued

Taxation
The charity is exempt from corporation 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.

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

	31.3.24	31.3.23
	£	£
Donations	482	87
Grants	124,314	145,294
EV Charger income	39	-
Room Hire	1,142	-
	125,977	145,381

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

	31.3.24	31.3.23
	£	£
Big Lottery	27,300	-
CNES	2,027	64,433
The Energy Saving Trust / CARES	38,203	-
Crown Estates	44,584	-
Point & Sandwick Trust	500	80,860
Buth An Rubha Ltd	1,700	-
Energy for Tomorrow	10,000	-
Other grants	-	1
	124,314	145,294

continued...

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

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Rents received	22,950	16,292

4. GRANTS PAYABLE

	31.3.24	31.3.23
	£	£
Support grants payable	1,885	1,500

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

	31.3.24	31.3.23
	£	£
Buth an Rubha	-	1,500
Grotto Grant	1,700	-
Co Thann Project	185	-
	1,885	1,500

5. NET INCOME/(EXPENDITURE)

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

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	1,049	-

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

7. STAFF COSTS

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

	31.3.24	31.3.23
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 2024

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 April 2023	1,250,441	-	869	1,251,310
Additions	12,612	17,689	550	30,851
At 31 March 2024	1,263,053	17,689	1,419	1,282,161
DEPRECIATION				
Charge for year	-	-	1,049	1,049
NET BOOK VALUE				
At 31 March 2024	1,263,053	17,689	370	1,281,112
At 31 March 2023	1,250,441	-	869	1,251,310

continued...

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

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	620	1,290
VAT	172	4,927
Prepayments and accrued income	8,484	8,767
	9,276	14,984

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	-	7,434
Social security and other taxes	569	265
Pensions c/a	104	60
Net wages c/a	-	1,205
Accrued expenses	2,000	1,000
	2,673	9,964

12. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	109,132	7,521	116,653
Restricted funds			
Building	1,189,545	92,788	1,282,333
TOTAL FUNDS	1,298,677	100,309	1,398,986

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	56,139	(48,618)	7,521
Restricted funds			
Building	92,788	-	92,788
TOTAL FUNDS	148,927	(48,618)	100,309

continued...

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

12. 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	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

Comparative 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

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

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	157,958	(3,334)	(37,971)	116,653
Restricted funds				
Building	1,006,281	238,081	37,971	1,282,333
TOTAL FUNDS	1,164,239	234,747	-	1,398,986

continued...

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

12. 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	72,519	(75,853)	(3,334)
Restricted funds			
Building	238,081	-	238,081
TOTAL FUNDS	310,600	(75,853)	234,747

13. RELATED PARTY DISCLOSURES

Representatives from the tenants who occupy the former knock school sit on the Board as Directors:

Buth An Rubha
Cafe Roo
Comann Eachdraidh An Rubha
Point and Sandwick Trust

During the year rents charged to related parties were as follows:

Buth an Rubha - £9,750
Cafe Roo - £1,200
Point and Sandwick Power - £12,000

During the year the following grants were received from related parties:

Buth an Rubha - £1,700
Point and Sandwick Trust - £500

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

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	482	87
Grants	124,314	145,294
EV Charger income	39	-
Room Hire	1,142	-
	125,977	145,381
Investment income		
Rents received	22,950	16,292
Total incoming resources	148,927	161,673
EXPENDITURE		
Charitable activities		
Grants to institutions	1,885	1,500
Other		
Computer equipment	1,049	-
Support costs		
Management		
Wages	28,438	16,481
Pensions	452	307
Insurance	3,183	3,779
Telephone	895	491
Advertising	265	218
Sundries	337	34
Website Design	732	-
Training	42	-
Repairs and renewals	5,516	-
Community Events costs	593	-
Computer expenses	225	-
Equipment hire	1,199	-
EV charger costs	15	-
Heat, light & Power	66	-
	41,958	21,310
Other		
Bank charges	75	897
Governance costs		
Accountancy fees	3,053	2,845
Payroll fees	598	683
	3,651	3,528

This page does not form part of the statutory financial statements

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

	31.3.24 £	31.3.23 £
Total resources expended	48,618	27,235
Net income	100,309	134,438

This page does not form part of the statutory financial statements