**REGISTERED COMPANY NUMBER: SC285959 (Scotland)**
**REGISTERED CHARITY NUMBER: SC032387**

# Report of the Trustees and

# Unaudited Financial Statements for the Year Ended 30 June 2025

# for

# Sgoil an Iochdair agus A'Choimhearsnachd

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

Sgoil an Iochdair agus A'Choimhearsnachd

## Contents of the Financial Statements for the Year Ended 30 June 2025

## Report of the Trustees
## for the Year Ended 30 June 2025

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 30 June 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**
Our main objective remains to support recreation and sport in the catchment area of the Iochdar school. We do this as follows:
- to promote interest and participation in sport, and related recreation in the catchment area of Iochdar School, especially in the interests of education, social welfare and health.
- to assist in the coordination of various sports clubs and recreational organisations operating in the catchment area of Iochdar school, both generally and in relation to specific projects.
- to examine the available sports and recreation facilities in the Iochdar area as against current and anticipated need and to make applications to the local council, local enterprise company and any other appropriate body in this connection.
- to liaise with the council's sports development staff in furtherance of these objects.
- to raise funds for such charitable purposes as the association may deem appropriate.

### ACHIEVEMENTS AND PERFORMANCE
**Charitable activities**
**For 2024 to 2025 we set ourselves the following objectives:**

1. To recruit more members and trustees
2. To pursue the leases of the playparks
3. To continue to maintain the footpath and footpath route
4. To consider returning the pitch to the hall committee, who are keen to resume pitch maintenance

We have recruited more trustees, with trustees now at 6, but with scope for additional trustees.

We continued to monitor the progress of the maintenance of the school grounds and playparks. Playpark upgrade works were carried out and planned to reopen spring of 2026. A decision was made not to pursue leases of Cuidhe na Gamhna and Ford Terrace playparks - mainly due to current condition and cost of upgrade, but also due to parking restrictions. The school playpark work has been done so there is a suitable facility in the area.

Work on the football pitch carried on from 2024 to 2025 with regular grass cutting. A proposal to return the pitch to the hall committee was progressed.

Work continued alongside the community council to maintain and tend to the trees planted over the last number of years. The area where trees were planted in 2024 was fenced, and pathway adjacent to this was kept clear of overgrowth.

**In 2025 to 2026 our objectives were set as follows:**
1. To continue to recruit suitable people as trustees and members
2. To promote our work through social media platforms, detailing area covered by SAIAAC
3. To continue to maintain areas around tree planting
4. To progress with lease and upgrade work of the Sgoil an Iochdar playpark

**Memberships and third parties:**

- We continue to be members of UCVO
- We remain members of Uist & Barra Sports Council
- We continue to be signed up to SportsEd
- We maintain close ties with Iochdar Community Council
- We continue to work closely with the council and related groups concerning the maintenance of facilities
- We maintain close ties with Talla an Iochdar hall committee
- We remain subscribers of Justgiving

### FINANCIAL REVIEW
**Reserves policy**
The Trustees regularly review the level of reserves to ensure that they are suitable for the planned activity and have examined the requirement to retain free reserves, which are those unrestricted funds not invested in fixed assets, designated to a specific purpose, or otherwise committed and these stood at £2,618 at 30 June 2025 (2024 - negative £736).

## Report of the Trustees
## for the Year Ended 30 June 2025

### STRUCTURE, GOVERNANCE AND MANAGEMENT

**Governing document**

Sgoil an Iochdair agus a'Choimhearsnachd was incorporated as a company limited by guarantee on 9 June 2005, on which date it acquired the entire assets and liabilities of Sgoil an Iochdair agus a'Choimhearsnachd, an unincorporated body. The trust was established under a Memorandum of Association which established the objects and powers of the charitable company and it is governed by its Articles of Association. In the event of the trust being wound up, each member may be required to contribute up to £1. The company is recognised as a Scottish charity under reference SC032387.

**Recruitment and appointment of new trustees**

Membership is open to all individuals and organisations, with the exception of employees of the trust. Individuals aged 18 or over living in, or a member of an amateur sports or recreational organisation in, the catchment area of the Iochdair School are eligible for membership as ordinary members. All other individuals and organisations may become associate members; such members are neither eligible to stand for election to the Board nor to vote at any general meeting.

Subject to the conditions set out in the Articles of Association, the board shall consist of up to three elected trustees, up to three appointed trustees and up to one co-opted trustee, appointed at the AGM. The board may fill any vacancy arising as a result of a retirement until the next AGM.

All trustees and ordinary members, who have paid their current subscription fee, are entitled to take part in any general meetings and each have one vote. The chairperson has an additional casting vote when necessary.

**Organisational structure**

The board of trustees currently manage 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.

### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Company number**

SC285959 (Scotland)

**Registered Charity number**

SC032387

**Registered office**

123 Caltanish
East Gerinish
Isle of South Uist
HS8 5NA

**Trustees**

P Bird
M A MacAulay
R A Currie
J H Luney (appointed 26.5.25)
M F Butler (appointed 26.5.25)
D Beaton (appointed 26.5.25)
A Shaw (appointed 26.5.25)

**Company Secretary**

J H Luney

**Independent Examiner**

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

Sgoil an lochdair agus A'Choimhearsnachd (Registered number: SC285959)

**Report of the Trustees**
**for the Year Ended 30 June 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**
**Bankers**
Bank of Scotland
Balivanich
Isle of Benbecula
HS7 5LA

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**
The trustees (who are also the directors of Sgoil an lochdair agus A'Choimhearsnachd for the purposes of company law) 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).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 Charities 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 charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 2nd May 2026 and signed on its behalf by:

J H
J H Luney - Secretary

## Independent Examiner's Report to the Trustees of
## Sgoil an Iochdair agus A'Choimhearsnachd (Registered number: SC285959)

I report on the accounts for the year ended 30 June 2025 set out on pages five to twelve.

**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.

Faye MacLeod CA
The Institute of Chartered Accountants of Scotland

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

Date: 23/06/2026

## Sgoil an Iochdair agus A'Choimhearsnachd

### Statement of Financial Activities
### (Incorporating an Income and Expenditure Account)
### for the Year Ended 30 June 2025

| | Notes | Unrestricted funds £ | Restricted funds £ | Endowment fund £ | 30/6/25 Total funds £ | 30/6/24 Total funds £ |
|---|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | | |
| Donations and legacies | | 5,134 | - | - | 5,134 | 5,020 |
| **EXPENDITURE ON** | | | | | | |
| **Charitable activities** | | | | | | |
| Projects | | 652 | 1,500 | - | 2,152 | 2,222 |
| Governance & administrative costs | | 1,128 | - | - | 1,128 | 1,051 |
| Depreciation | | 738 | 4,452 | - | 5,190 | 5,496 |
| **Total** | | 2,518 | 5,952 | - | 8,470 | 8,769 |
| **NET INCOME/(EXPENDITURE)** | | 2,616 | (5,952) | - | (3,336) | (3,749) |
| **RECONCILIATION OF FUNDS** | | | | | | |
| Total funds brought forward | | 27,790 | 126,000 | - | 153,790 | 157,539 |
| **TOTAL FUNDS CARRIED FORWARD** | | 30,406 | 120,048 | - | 150,454 | 153,790 |

The notes form part of these financial statements

**Sgoil an Iochdair agus A'Choimhearsnachd (Registered number: SC285959)**

## Balance Sheet
## 30 June 2025

| | Notes | Unrestricted funds £ | Restricted funds £ | Endowment fund £ | 30/6/25 Total funds £ | 30/6/24 Total funds £ |
|---|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | | |
| Tangible assets | 6 | 27,788 | 113,604 | - | 141,392 | 146,582 |
| **CURRENT ASSETS** | | | | | | |
| Prepayments and accrued income | | 116 | - | - | 116 | 115 |
| Cash at bank | | 3,662 | 6,444 | - | 10,106 | 10,163 |
| | | 3,778 | 6,444 | - | 10,222 | 10,278 |
| **CREDITORS** | | | | | | |
| Amounts falling due within one year | 7 | (1,160) | - | - | (1,160) | (3,070) |
| **NET CURRENT ASSETS** | | 2,618 | 6,444 | - | 9,062 | 7,208 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 30,406 | 120,048 | - | 150,454 | 153,790 |
| **NET ASSETS** | | 30,406 | 120,048 | - | 150,454 | 153,790 |
| **FUNDS** | 9 | | | | | |
| Unrestricted funds | | | | | 30,406 | 27,790 |
| Restricted funds | | | | | 120,048 | 126,000 |
| **TOTAL FUNDS** | | | | | 150,454 | 153,790 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 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.

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 ..2nd May 2026.... and were signed on its behalf by:

R C

R A Currie - Trustee

## 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.

**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. Donations in kind are valued at cost, or the trustees estimation there of, in the period in which the goods or services are received.

**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.

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

| | |
|---|---|
| Heritable property | - not provided, on land and related costs |
| Leasehold improvements | - 4% on cost and 2% on cost |
| Plant & machinery | - 15% on reducing balance |

**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.

**Operating lease commitments**
Rental payments due under operating lease contracts are charged to the SOFA as incurred. Lease commitments at the balance sheet date are disclosed in the notes to the accounts.

## 2. NET INCOME/(EXPENDITURE)

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

| | 30/6/25 | 30/6/24 |
|---|---|---|
| | £ | £ |
| Depreciation - owned assets | 5,190 | 5,496 |
| Fees for independent examination | 543 | 517 |
| Fees for accountancy | 543 | 518 |

## 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

The trustees, who are the key management personnel of the charity, did not receive any compensation in either the year ended 30 June 2025 nor for the year ended 30 June 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

## 4. STAFF COSTS

The average number of employees during the year was Nil (2024 - Nil)

## 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Endowment fund £ | Total funds £ |
|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | |
| Donations and legacies | 2,229 | 2,791 | - | 5,020 |
| **EXPENDITURE ON** | | | | |
| **Charitable activities** | | | | |
| Projects | 722 | 1,500 | - | 2,222 |
| Governance & administrative costs | 1,051 | - | - | 1,051 |
| Depreciation | 849 | 4,647 | - | 5,496 |
| **Total** | 2,622 | 6,147 | - | 8,769 |
| **NET INCOME/(EXPENDITURE)** | (393) | (3,356) | - | (3,749) |
| **Transfers between funds** | 2,791 | (2,791) | - | - |
| **Net movement in funds** | 2,398 | (6,147) | - | (3,749) |
| **RECONCILIATION OF FUNDS** | | | | |
| Total funds brought forward | 25,392 | 132,147 | - | 157,539 |
| **TOTAL FUNDS CARRIED FORWARD** | 27,790 | 126,000 | - | 153,790 |

## 6. TANGIBLE FIXED ASSETS

| | Heritable property £ | Leasehold improvements £ | Plant & machinery £ | Totals £ |
|---|---|---|---|---|
| **COST** | | | | |
| At 1 July 2024 and 30 June 2025 | 8,968 | 186,734 | 72,338 | 268,040 |
| **DEPRECIATION** | | | | |
| At 1 July 2024 | - | 60,936 | 60,522 | 121,458 |
| Charge for year | - | 3,414 | 1,776 | 5,190 |
| At 30 June 2025 | - | 64,350 | 62,298 | 126,648 |
| **NET BOOK VALUE** | | | | |
| At 30 June 2025 | 8,968 | 122,384 | 10,040 | 141,392 |
| At 30 June 2024 | 8,968 | 125,798 | 11,816 | 146,582 |

Land, leasehold improvements and playground equipment purchased with restricted funds are partially subject to donor imposed conditions that such assets may not be disposed of within their specified periods.

## 6. TANGIBLE FIXED ASSETS - continued

Included within leasehold improvements, is £16,156 of planning and design fees for the new football pitch at Iochdar Hall. This capitalised expenditure has not been depreciated.

## 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 30/6/25 | 30/6/24 |
|---|---|---|
| | £ | £ |
| Accrued expenses | 1,160 | 3,070 |

## 8. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

| | 30/6/25 | 30/6/24 |
|---|---|---|
| | £ | £ |
| Within one year | 6 | 6 |
| Between one and five years | 24 | 24 |
| In more than five years | 92 | 98 |
| | 122 | 128 |

The operating lease payments for the lease of land from CNES and Iochdar Community Association have been provided as an in-kind donation.

## 9. MOVEMENT IN FUNDS

| | At 1.7.24 | Net movement in funds | At 30.6.25 |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| General fund | 3,035 | 3,260 | 6,295 |
| Designated - equipment | 10,236 | (644) | 9,592 |
| Designated - land | 8,219 | - | 8,219 |
| Designated - playgrounds & pitches | 6,300 | - | 6,300 |
| | 27,790 | 2,616 | 30,406 |
| **Restricted funds** | | | |
| Iochdair School playground and playing fields | 108,588 | (4,452) | 104,136 |
| Football pitch at Iochdair Hall | 17,412 | (1,500) | 15,912 |
| | 126,000 | (5,952) | 120,048 |
| **TOTAL FUNDS** | 153,790 | (3,336) | 150,454 |

## 9. 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 | 5,134 | (1,874) | 3,260 |
| Designated - equipment | - | (644) | (644) |
| | 5,134 | (2,518) | 2,616 |
| **Restricted funds** | | | |
| Iochdair School playground and playing fields | - | (4,452) | (4,452) |
| Football pitch at Iochdair Hall | - | (1,500) | (1,500) |
| | - | (5,952) | (5,952) |
| **TOTAL FUNDS** | 5,134 | (8,470) | (3,336) |

**Comparatives for movement in funds**

| | At 1.7.23 £ | Net movement in funds £ | Transfers between funds £ | At 30.6.24 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | 5,474 | 362 | (2,801) | 3,035 |
| Designated - equipment | 5,399 | (755) | 5,592 | 10,236 |
| Designated - land | 8,219 | - | - | 8,219 |
| Designated - playgrounds & pitches | 6,300 | - | - | 6,300 |
| | 25,392 | (393) | 2,791 | 27,790 |
| **Restricted funds** | | | | |
| Iochdair School playground and playing fields | 113,235 | (4,647) | - | 108,588 |
| Football pitch at Iochdair Hall | 18,127 | (715) | - | 17,412 |
| General maintenance | 785 | (785) | - | - |
| Co-op Cycle racks | - | 2,791 | (2,791) | - |
| | 132,147 | (3,356) | (2,791) | 126,000 |
| **TOTAL FUNDS** | 157,539 | (3,749) | - | 153,790 |

## 9. 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 | 2,229 | (1,867) | 362 |
| Designated - equipment | - | (755) | (755) |
| | 2,229 | (2,622) | (393) |
| **Restricted funds** | | | |
| Iochdair School playground and playing fields | - | (4,647) | (4,647) |
| Football pitch at Iochdair Hall | - | (715) | (715) |
| General maintenance | - | (785) | (785) |
| Co-op Cycle racks | 2,791 | - | 2,791 |
| | 2,791 | (6,147) | (3,356) |
| **TOTAL FUNDS** | 5,020 | (8,769) | (3,749) |

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

| | At 1.7.23 £ | Net movement in funds £ | Transfers between funds £ | At 30.6.25 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | 5,474 | 3,622 | (2,801) | 6,295 |
| Designated - equipment | 5,399 | (1,399) | 5,592 | 9,592 |
| Designated - land | 8,219 | - | - | 8,219 |
| Designated - playgrounds & pitches | 6,300 | - | - | 6,300 |
| | 25,392 | 2,223 | 2,791 | 30,406 |
| **Restricted funds** | | | | |
| Iochdair School playground and playing fields | 113,235 | (9,099) | - | 104,136 |
| Football pitch at Iochdair Hall | 18,127 | (2,215) | - | 15,912 |
| General maintenance | 785 | (785) | - | - |
| Co-op Cycle racks | - | 2,791 | (2,791) | - |
| | 132,147 | (9,308) | (2,791) | 120,048 |
| **TOTAL FUNDS** | 157,539 | (7,085) | - | 150,454 |

**9. 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 | 7,363 | (3,741) | 3,622 |
| Designated - equipment | - | (1,399) | (1,399) |
| | 7,363 | (5,140) | 2,223 |
| **Restricted funds** | | | |
| Iochdair School playground and playing fields | - | (9,099) | (9,099) |
| Football pitch at Iochdair Hall | - | (2,215) | (2,215) |
| General maintenance | - | (785) | (785) |
| Co-op Cycle racks | 2,791 | - | 2,791 |
| | 2,791 | (12,099) | (9,308) |
| **TOTAL FUNDS** | 10,154 | (17,239) | (7,085) |

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 the following designated funds in order to track the net book value of the related asset:

Designated - equipment
Designated - land
Designated - playgrounds & pitches

Resources expended against the 'Iochdair School playground' fund include depreciation of assets purchased with these restricted funds.

'Iochdair School playground' funds of £103,748 were held as fixed assets at the balance sheet date. The remaining balance of £388 is carried forward as cash at bank.

Resources expended against the 'Football pitch at Iochdair Hall' fund include maintenance and grass-cutting of the pitch.

The 'Football pitch at Iochdair Hall' funds of £9,856 were held as fixed assets at the balance sheet date. The remaining balance of £6,056 has been carried forward as cash at bank and will be expended after the year end on the costs of constructing a new pitch at Iochdar Hall.

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2025.

**11. CONTROLLING PARTY**

The company is limited by guarantee and is controlled by its board of trustees.

**Sgoil an lochdair agus A'Choimhearsnachd**

**Detailed Statement of Financial Activities**
**for the Year Ended 30 June 2025**

| | 30/6/25 £ | 30/6/24 £ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations and legacies** | | |
| Donations | 5,098 | 4,999 |
| Membership subscriptions | 30 | 15 |
| Donated services and facilities | 6 | 6 |
| | 5,134 | 5,020 |
| **Total incoming resources** | 5,134 | 5,020 |
| **EXPENDITURE** | | |
| **Charitable activities** | | |
| Rent | 6 | 6 |
| Maintenance | 1,500 | 1,500 |
| Talks | - | 85 |
| Improvements to property | 3,414 | 3,413 |
| Fixtures and fittings | 1,776 | 2,083 |
| | 6,696 | 7,087 |
| **Support costs** | | |
| **Management** | | |
| Insurance | 466 | 451 |
| Subscriptions | 180 | 180 |
| | 646 | 631 |
| **Governance costs** | | |
| Accountancy fees | 1,086 | 1,035 |
| Companies House fee | 42 | 16 |
| | 1,128 | 1,051 |
| Total resources expended | 8,470 | 8,769 |
| **Net expenditure** | (3,336) | (3,749) |

This page does not form part of the statutory financial statements