

REGISTERED COMPANY NUMBER: SC196854 (Scotland)
REGISTERED CHARITY NUMBER: SC029076

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2025
for
Barra Children's Centre

Barra Children's Centre

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**Report of the Trustees
for the Year Ended 31 December 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 31 December 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 activity of the charity in the year under review was that of the advancement of education and recreational play for children under 16 years of age by promoting, developing, providing and operating both pre-school educational facilities and facilities in a community centre for children, their parents and carers living in or otherwise connected with the area of Barra.

Our aims during the year were:

- Help to alleviate the effects of rural isolation and economic hardship within our community.
- Increase opportunities and choices for local children aged 0-11 years.
- Increase opportunities for social interaction and peer support.
- Promote and support the health and wellbeing of local children
- Promote and support the use of Gaelic language within families.
- Provide volunteering and leadership opportunities for young people and adults.
- Support parents as first educators of their children and provide opportunities for families to learn together.

Our work with pre-school families and children aged 0-11 promotes GIRFEC principles, supporting children to be Safe, Healthy, Included, Nurtured, Active, Achieving, Respected and Responsible through: support for parents; active and engaging play; volunteering opportunities; and meaningful consultation. Our services and development plans are directed by needs identified by local parents and children to address gaps in local provision and in response to local circumstances.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

2025 was another busy year for Barra Children's Centre. We continued to work with staff, volunteers and other partners to deliver a variety of services and activities for children aged 0-12 and their families. Our centre was open 5 days a week with sessions also taking place in other venues during the weekends and holidays.

Regular activities included; Parent & Baby/Tots sessions, Baby Massage, Primary Youth Club, Tots Football, Bookbug, Messy Play, Breastfeeding support and Primary Holiday Clubs.

We also continued to build and strengthen our working relationship with other local groups within the Third Sector, working collaboratively for the wider community. Meeting with other local groups to brainstorm ideas, understand where gaps might be for families and attempt to fill these gaps where possible.

Once again we were fortunate to receive some funding support towards our core costs - new to 2025 were a grant from the National Lottery towards Payroll and from Foundation Scotland for Insurance. However, we should remember the majority of them are restricted to specific projects therefore our available money to spend outwith these projects is limited. A focus going into 2026 should be on finding further funding to cover the increasing operating costs for the charity.

In terms of hosting events to raise money for the organisation and raise our profile in the community, we ran our popular Halloween Fundraiser again and intend to build on this year on year, with additional community fundraising events planned in 2026.

With regards to the potential decant and move toward our new space within the community campus, we are still no further forward however we have ended 2025 with assurance from the landlord that our current lease will be renewed. This reassurance mean that we can continue to deliver services for children and families on Barra and Vatersay however the building itself is showing its age, with continuous repairs and renewals required as well as the high energy costs associated with a building that could benefit from modernisation / energy efficiency improvements.

As always, the organisation relies heavily on volunteers and we would like to take this opportunity to express our thanks to all of those that helped during the year. Whether it be volunteering their time to support activities or by being a member of this Board. Thanks to you and all BCC staff.

**Report of the Trustees
for the Year Ended 31 December 2025**

FINANCIAL REVIEW

Principal funding sources

The charity derives its principal funding from rental of the building for child care, grants and donations.

Grants in the year were received from:

- The Corra Foundation
- Co-op Community Fund
- The Western Isles Development Trust
- Foundation Scotland
- BBC Children in Need
- Foundation Scotland
- Bord Na Gaidhlig
- Western Isles Development Trust
- Youth Scotland
- National Lottery Community Fund
- Coimhearsnachd Bharraidh agus Bhatarsaidh
- Nisa
- NHS Western Isles

Reserves policy

The trustees have examined the requirement for free reserves which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed, and consider that the company should maintain sufficient free reserves to fund at least three months operations.

As of 31 December 2025, the charity's free reserves stood at £1,637.

Going concern

The current lease for the building is due to expire in July 2026. The charity is currently in the process of finalising a 10 year lease extension.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity is controlled by its governing document, a memorandum of association which constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees are appointed by ordinary resolution at general meetings and may at any time appoint a member, provided that they are willing, to fill a vacancy or as an additional trustee until the next annual general meeting.

Organisational structure

Members are admitted at the discretion of the trustees and each have equal voting rights, subject to the terms of the articles of association.

The day-to-day affairs of the company are delegated to the Development Manager.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC196854 (Scotland)

Registered Charity number

SC029076

Registered office

Childrens Centre
Castlebay
Isle of Barra
HS9 5XD

Barra Children's Centre (Registered number: SC196854)

**Report of the Trustees
for the Year Ended 31 December 2025**

Trustees

Ms Caroline Mary MacNeil
Eilidh Paterson (resigned 18.5.26)
Maira Ferguson
Catherine Marie Campbell
Louise MacNeil (resigned 3.6.26)
Ms Amy Elizabeth MacPhee
Monica MacLeod (resigned 18.5.26)
Alison Sindair (resigned 3.6.26)
Miss Monica Rose MacKinnon
Mrs Annemarie Campbell (resigned 11.3.26)

Independent Examiner

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

Bankers

The Royal Bank of Scotland plc
Castlebay
Isle of Barra
HS9 5XA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Barra Children's Centre 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 15/09/26 and signed on its behalf by:

Caroline MacNeil
Ms Caroline Mary MacNeil - Trustee

**Independent Examiner's Report to the Trustees of
Barra Children's Centre (Registered number: SC196854)**

I report on the accounts for the year ended 31 December 2025 set out on pages five 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.

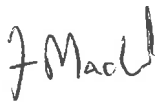
Independent examiner's statement

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.



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: 21.09.2026

Barra Children's Centre

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 December 2025**

	Notes	Unrestricted funds £	Restricted funds £	31/12/25 Total funds £	31/12/24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		2,738	-	2,738	4,589
Charitable activities					
Childcare facilities		21,634	27,131	48,765	39,220
Youth Club		2,284	5,500	7,784	550
Development Manager/Support wages		-	23,525	23,525	12,600
Other trading activities	2	1,038	-	1,038	-
Total		<u>27,694</u>	<u>56,156</u>	<u>83,850</u>	<u>56,959</u>
EXPENDITURE ON					
Charitable activities					
Childcare facilities		9,756	24,252	34,008	29,726
Administration/Support		12,156	4,711	16,867	18,178
Youth Club		-	5,377	5,377	4,432
Development Manager/Support wages		13,080	18,525	31,605	20,325
Depreciation		31,769	133	31,902	32,121
Total		<u>66,761</u>	<u>52,998</u>	<u>119,759</u>	<u>104,782</u>
NET INCOME/(EXPENDITURE)		(39,067)	3,158	(35,909)	(47,823)
Transfers between funds	13	159	(159)	-	-
Net movement in funds		<u>(38,908)</u>	<u>2,999</u>	<u>(35,909)</u>	<u>(47,823)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		62,339	15,019	77,358	125,181
TOTAL FUNDS CARRIED FORWARD		<u>23,431</u>	<u>18,018</u>	<u>41,449</u>	<u>77,358</u>

The notes form part of these financial statements

Barra Children's Centre (Registered number: SC196854)

**Balance Sheet
31 December 2025**

	Notes	Unrestricted funds £	Restricted funds £	31/12/25 Total funds £	31/12/24 Total funds £
FIXED ASSETS					
Tangible assets	9	21,794	401	22,195	53,968
CURRENT ASSETS					
Debtors	10	1,229	-	1,229	1,342
Prepayments and accrued income		624	-	624	65
Cash at bank and in hand		5,022	25,212	30,234	25,900
		<u>6,875</u>	<u>25,212</u>	<u>32,087</u>	<u>27,307</u>
CREDITORS					
Amounts falling due within one year	11	(5,238)	(7,595)	(12,833)	(3,917)
NET CURRENT ASSETS		<u>1,637</u>	<u>17,617</u>	<u>19,254</u>	<u>23,390</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>23,431</u>	<u>18,018</u>	<u>41,449</u>	<u>77,358</u>
NET ASSETS		<u>23,431</u>	<u>18,018</u>	<u>41,449</u>	<u>77,358</u>
FUNDS	13				
Unrestricted funds				23,431	62,339
Restricted funds				18,018	15,019
TOTAL FUNDS				<u>41,449</u>	<u>77,358</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 15/04/26 and were signed on its behalf by:


Caroline Mary MacNeil - Trustee

The notes form part of these financial statements

Barra Children's Centre

Notes to the Financial Statements for the Year Ended 31 December 2025

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.

Financial Reporting Standard 102 - reduced disclosure exemptions

The charitable company 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.

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.

Gifts in kind are recognised in the SOFA at a reasonable estimate of their gross value to the charity.

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.

Long leasehold - 4% & 8% on cost
Plant and machinery - 20% on reducing balance
Fixtures and fittings - at variable rates on reducing balance
Computer equipment - 25% 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. Designated funds are unrestricted funds set aside for a particular purpose by 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 leases

Rental due under operating leases is charged to the Statement of Financial Activities when incurred. Operating lease commitments at the balance sheet date are disclosed in the notes to the financial statements.

Barra Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

2. OTHER TRADING ACTIVITIES

	31/12/25	31/12/24
	£	£
Other fundraising income	<u>1,038</u>	<u>-</u>

The charity continues to raise funds through short term hires of the extension room at the centre.

3. NET INCOME/(EXPENDITURE)

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

	31/12/25	31/12/24
	£	£
Depreciation - owned assets	<u>31,902</u>	<u>32,121</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

No trustees recieved any remuneration or benefits during the year or in the comparative period.

Trustees' expenses

No trustees recieved any expenses during the year or in the comparative period.

5. STAFF COSTS

	31/12/25	31/12/24
	£	£
Wages and salaries	30,159	29,269
Social security costs	3,084	-
Other pension costs	263	410
	<u>33,506</u>	<u>29,679</u>

The charity's day to day affairs are delegated to the Development Manager. During the year, the total remuneration paid for this position was £19,107 (2024 - £19,915) with employer pension contributions totalling £401 (2024 - £410).

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

	31/12/25	31/12/24
Accounts Administrator - part time	1	1
Cleaner - part time	1	1
Development Manager - part time	1	1
	<u>3</u>	<u>3</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,589	-	4,589
Charitable activities			
Childcare facilities	26,620	12,600	39,220
Youth Club	550	-	550
Development Manager/Support wages	-	12,600	12,600
	<u>31,759</u>	<u>25,200</u>	<u>56,959</u>
Total			

EXPENDITURE ON

Barra Children's Centre

Notes to the Financial Statements - continued for the Year Ended 31 December 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Childcare facilities	20,491	9,235	29,726
Administration/Support	14,618	3,560	18,178
Youth Club	-	4,432	4,432
Development Manager/Support wages	7,725	12,600	20,325
Depreciation	31,943	178	32,121
Total	<u>74,777</u>	<u>30,005</u>	<u>104,782</u>
NET INCOME/(EXPENDITURE)	(43,018)	(4,805)	(47,823)
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported	89,653	35,528	125,181
Prior year adjustment	15,704	(15,704)	-
As restated	<u>105,357</u>	<u>19,824</u>	<u>125,181</u>
TOTAL FUNDS CARRIED FORWARD	<u>62,339</u>	<u>15,019</u>	<u>77,358</u>

7. EXTERNAL SCRUTINY

	Year ended 31/12/25 £	Year ended 31/12/24 £
QuickBooks subscription fees	322	343
Amounts paid to Independent Examiner in respect of:		
Independent examination	1,830	1,740
Accounts preparation and other services	1,830	1,740
	<u>3,982</u>	<u>3,823</u>

8. COLLECTIONS FOR THIRD PARTIES

During the year, the charity transferred £1,855 to Dorothy House, a registered charity with the Charity Commission that provides care and support for people with a life limiting illness in Bath and North East Somerset.

The funds were collected and transferred by the charity after a volunteer and supporter of Barra Children's Centre received end of life care from the charity.

Barra Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

9. TANGIBLE FIXED ASSETS

	Extension £	Long leasehold £	Plant and machinery £
COST			
At 1 January 2025	178,576	412,070	23,084
Additions	-	-	-
At 31 December 2025	<u>178,576</u>	<u>412,070</u>	<u>23,084</u>
DEPRECIATION			
At 1 January 2025	157,135	385,967	18,077
Charge for year	14,283	16,484	749
At 31 December 2025	<u>171,418</u>	<u>402,451</u>	<u>18,826</u>
NET BOOK VALUE			
At 31 December 2025	<u>7,158</u>	<u>9,619</u>	<u>4,258</u>
At 31 December 2024	<u>21,441</u>	<u>26,103</u>	<u>5,007</u>

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2025	20,741	3,950	638,421
Additions	-	129	129
At 31 December 2025	<u>20,741</u>	<u>4,079</u>	<u>638,550</u>
DEPRECIATION			
At 1 January 2025	20,195	3,079	584,453
Charge for year	136	250	31,902
At 31 December 2025	<u>20,331</u>	<u>3,329</u>	<u>616,355</u>
NET BOOK VALUE			
At 31 December 2025	<u>410</u>	<u>750</u>	<u>22,195</u>
At 31 December 2024	<u>546</u>	<u>871</u>	<u>53,968</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/25 £	31/12/24 £
Trade debtors	1,229	-
Other debtors	-	1,342
	<u>1,229</u>	<u>1,342</u>

Barra Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/25 £	31/12/24 £
Social security and other taxes	1,382	-
Other creditors	107	139
Deferred income	7,595	-
Accrued expenses	3,749	3,778
	<u>12,833</u>	<u>3,917</u>

12. LEASING AGREEMENTS

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

	31/12/25 £	31/12/24 £
Within one year	100	100
Between one and five years	-	100
	<u>100</u>	<u>200</u>

In previous years, the operating lease payments for the lease of land from CNES on which the charity's centre is located has been provided as an in-kind contribution.

The current lease for the building is due to expire in July 2026. The charity is currently in the process of finalising a 10 year lease extension.

13. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
General fund	4,971	(3,364)	30	1,637
Designated fund: Childrens centre building and equipment	31,993	(17,486)	129	14,636
Designated fund: Extension	21,441	(14,283)	-	7,158
Designated fund: Crown Estate - Running Costs	3,934	(3,934)	-	-
	<u>62,339</u>	<u>(39,067)</u>	<u>159</u>	<u>23,431</u>
Restricted funds				
Co-operative Community Fund, cafe equipment	-	1,609	-	1,609
Youth Club - BBC	3,234	(377)	-	2,857
Foundation Scotland	-	6,248	-	6,248
Youth Scotland	750	-	(750)	-
CalMac - Water Safety Sessions	890	-	-	890
Bord na Gaidhlig	-	973	-	973
Science Fest	6,880	(7,471)	591	-
Community food larder	534	(133)	-	401
Foundation Scotland - For public liability & building/content insurance	2,731	289	-	3,020
NHS Western Isles - Mother and infant Nutrition Group Funding	-	2,020	-	2,020
	<u>15,019</u>	<u>3,158</u>	<u>(159)</u>	<u>18,018</u>
TOTAL FUNDS	<u>77,358</u>	<u>(35,909)</u>	<u>-</u>	<u>41,449</u>

Barra Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,694	(31,058)	(3,364)
Designated fund: Childrens centre building and equipment	-	(17,486)	(17,486)
Designated fund: Extension	-	(14,283)	(14,283)
Designated fund: Crown Estate - Running Costs	-	(3,934)	(3,934)
	<u>27,694</u>	<u>(66,761)</u>	<u>(39,067)</u>
Restricted funds			
Co-operative Community Fund, cafe equipment	2,022	(413)	1,609
Youth Club - BBC	5,000	(5,377)	(377)
Foundation Scotland	8,860	(2,612)	6,248
The Corra Foundation - Development manager	12,600	(12,600)	-
Youth Scotland	500	(500)	-
Bord na Gaidhlig	1,200	(227)	973
Science Fest	12,889	(20,360)	(7,471)
Community food larder	-	(133)	(133)
Foundation Scotland - For public liability & building/content insurance	5,000	(4,711)	289
Western Isles Development Trust	640	(640)	-
National Lottery	5,425	(5,425)	-
NHS Western Isles - Mother and infant Nutrition Group Funding	2,020	-	2,020
	<u>56,156</u>	<u>(52,998)</u>	<u>3,158</u>
TOTAL FUNDS	<u><u>83,850</u></u>	<u><u>(119,759)</u></u>	<u><u>(35,909)</u></u>

Barra Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Prior year adjustment £	Net movement in funds £	At 31.12.24 £
Unrestricted funds	89,653	15,704	(43,018)	62,339
Restricted funds				
Play Ranger	344	-	(344)	-
Youth Club - BBC	13,042	(3,696)	(6,112)	3,234
The Corra Foundation - Development manager	105	-	(105)	-
Inspiring Scotland - Holiday club	3,547	(3,547)	-	-
Youth Scotland	750	-	-	750
CalMac - Water Safety Sessions	2,000	-	(1,110)	890
Bord na Gaidhlig	3,360	(3,360)	-	-
Science Fest	2,760	-	4,120	6,880
Community food larder	8,414	(4,601)	(3,279)	534
NHS Highland - Maternal & Infant Nutrition Scheme	500	(500)	-	-
Baby massage	706	-	(706)	-
Foundation Scotland - For public liability & building/content insurance	-	-	-	-
	-	-	2,731	2,731
	<u>35,528</u>	<u>(15,704)</u>	<u>(4,805)</u>	<u>15,019</u>
TOTAL FUNDS	<u>125,181</u>	<u>-</u>	<u>(47,823)</u>	<u>77,358</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	31,759	(74,777)	(43,018)
Restricted funds			
Play Ranger	-	(344)	(344)
Youth Club - BBC	-	(6,112)	(6,112)
The Corra Foundation - Development manager	12,600	(12,705)	(105)
CalMac - Water Safety Sessions	-	(1,110)	(1,110)
Science Fest	6,350	(2,230)	4,120
Community food larder	-	(3,279)	(3,279)
Baby massage	-	(706)	(706)
Foundation Scotland - For public liability & building/content insurance	-	-	-
	5,000	(2,269)	2,731
WIDT - Baby Ballet	750	(750)	-
WIDT- BCC @ the Garadh	500	(500)	-
	<u>25,200</u>	<u>(30,005)</u>	<u>(4,805)</u>
TOTAL FUNDS	<u>56,959</u>	<u>(104,782)</u>	<u>(47,823)</u>

Barra Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

13. MOVEMENT IN FUNDS - continued

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

	At 1.1.24 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds	89,653	15,704	(82,085)	159	23,431
Restricted funds					
Co-operative Community Fund, cafe equipment					
	-	-	1,609	-	1,609
Play Ranger	344	-	(344)	-	-
Youth Club - BBC	13,042	(3,696)	(6,489)	-	2,857
Foundation Scotland	-	-	6,248	-	6,248
The Corra Foundation - Development manager	105	-	(105)	-	-
Inspiring Scotland - Holiday club	3,547	(3,547)	-	-	-
Youth Scotland	750	-	-	(750)	-
CalMac - Water Safety Sessions	2,000	-	(1,110)	-	890
Bord na Gaidhlig	3,360	(3,360)	973	-	973
Science Fest	2,760	-	(3,351)	591	-
Community food larder	8,414	(4,601)	(3,412)	-	401
NHS Highland - Maternal & Infant Nutrition Scheme	500	(500)	-	-	-
Baby massage	706	-	(706)	-	-
Foundation Scotland - For public liability & building/content insurance	-	-	-	-	-
	-	-	3,020	-	3,020
NHS Western Isles - Mother and infant Nutrition Group Funding	-	-	2,020	-	2,020
	<u>35,528</u>	<u>(15,704)</u>	<u>(1,647)</u>	<u>(159)</u>	<u>18,018</u>
TOTAL FUNDS	<u>125,181</u>	<u>-</u>	<u>(83,732)</u>	<u>-</u>	<u>41,449</u>

Barra Children's Centre

Notes to the Financial Statements - continued for the Year Ended 31 December 2025

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	59,453	(141,538)	(82,085)
Restricted funds			
Co-operative Community Fund, cafe equipment			
	2,022	(413)	1,609
Play Ranger	-	(344)	(344)
Youth Club - BBC	5,000	(11,489)	(6,489)
Foundation Scotland	8,860	(2,612)	6,248
The Corra Foundation - Development manager	25,200	(25,305)	(105)
Youth Scotland	500	(500)	-
CalMac - Water Safety Sessions	-	(1,110)	(1,110)
Bord na Gaidhlig	1,200	(227)	973
Science Fest	19,239	(22,590)	(3,351)
Community food larder	-	(3,412)	(3,412)
Baby massage	-	(706)	(706)
Foundation Scotland - For public liability & building/content insurance			
	10,000	(6,980)	3,020
WIDT - Baby Ballet	750	(750)	-
WIDT- BCC @ the Garadh	500	(500)	-
Western Isles Development Trust	640	(640)	-
National Lottery	5,425	(5,425)	-
NHS Western Isles - Mother and infant			
Nutrition Group Funding	2,020	-	2,020
	<u>81,356</u>	<u>(83,003)</u>	<u>(1,647)</u>
TOTAL FUNDS	<u>140,809</u>	<u>(224,541)</u>	<u>(83,732)</u>

Unrestricted designated fund

Purpose

Designated fund: Children's centre
building and equipment &
Designated fund: Extension

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

Designated fund: Crown Estate -
running costs

Provided by Comhairle nan Eilean Siar for running costs, these
funds have been designated for light & heat costs. These funds
have been fully expended in year.

The charity's restricted funds have been provided for the following purpose:

Restricted fund

Purpose

Co-operative Community Fund - cafe
equipment

Provided by the Co-op community fund. These funds are to provide
cafe equipment. This project was on going at the year end.

Youth Club - BBC

Towards the costs of operating a youth club and part-funding the
accounts administrator position. This project was completed at the
year end.

Foundation Scotland

Provided by Foundation Scotland, these funds are for child
development and for creating parent support networks. This project
was ongoing at the year end.

Barra Children's Centre

Notes to the Financial Statements - continued for the Year Ended 31 December 2025

13. MOVEMENT IN FUNDS - continued

Corra Foundation - Development manager	Towards the costs of the development manager position and other positions at the centre. These funds were fully expended at the year end.
Youth Scotland	Towards the costs of the youth club STEM project. This project was on going at the year end.
CalMac - Water Safety Sessions	Provided by Caledonian MacBrayne, these funds are to cover hire and promotional costs for water safety sessions. These funds will be spent in the following financial year.
Bord na Gaidhlig	Provided by Bord na Gaidhlig to fund the position of a gaelic Play Leader. This project was on going at year end.
Science Fest	Provided by several funders, these funds were for the Barra & Vatersay Science Festival. The charity recieved funding from the following organisations during the year: - Foundation Scotland - £12,809 - Nisa £800
Community food larder	These funds are to develop and run a community food larder on Barra. These funds are carried forward as fixed assets.
Foundation Scotland - For public liability & building/content insurance	Provided by Foundation Scotland, these funds are for the cost of insurance. The remaining funds will be spent in the following year.
WIDT - Baby Ballet	Provided by the Western Isles Development Trust, these funds are for training and development in baby ballet in the community. These funds were fully expended at the year end.
National Lottery	Provided by the National Lottery, these funds are for wages. A bank balance of £7,595 has been carried forward and deferred income of £7,595 has been carried forward.
NHS Highland - Maternal & Infant Nutrition Scheme	Provided by NHS Highland, these funds are to provide reading materials and other resources on mother & infant nutrition. These funds will be spent in the following year.

Transfers between funds

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

£591 was transferred from the general fund to the restricted science fest fund during the year, this was due to a negative bank balance at year end due to a donation being coded to the general fund in the prior year.

During the year, a review of the charity's restricted funds was undertaken and it was discovered that previous funds received for the restricted Youth Scotland fund were previously expended. A transfer of £750 was processed to the charity's unrestricted general fund to account for this.

Barra Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

15. ULTIMATE CONTROLLING PARTY

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

Barra Children's Centre

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2025**

	31/12/25 £	31/12/24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,738	4,489
Donated services	-	100
	2,738	4,589
Other trading activities		
Other fundraising income	1,038	-
Charitable activities		
Rents received	19,698	19,694
Youth club	2,284	550
Parent & toddler group	986	696
Grants	57,106	31,200
Saturday Sports Clubs	-	230
	80,074	52,370
Total incoming resources	83,850	56,959
EXPENDITURE		
Charitable activities		
Rent payable	100	100
Insurance	6,355	7,032
Light and heat	7,110	8,574
Activity materials & toys	3,443	4,309
Snacks	260	1,430
Tutor	5,858	6,571
Subscriptions	1,368	1,374
Youth club	789	1,206
Repairs & renewals	1,083	1,461
Science Fest expenses	17,036	2,230
Long leasehold	30,767	30,771
Plant and machinery	749	881
Fixtures and fittings	136	178
Computer equipment	250	291
	75,304	66,408
Support costs		
Management		
Wages	30,159	29,269
Social security	3,084	-
Pensions	263	410
Telephone	1,829	1,690
Postage and stationery	80	260
Advertising	5	140
Bank charges	36	-
Cleaning costs	2,105	1,914
Travel & training	2,445	472
Companies House fee	34	34
IT Support	367	362
	40,407	34,551

This page does not form part of the statutory financial statements

Barra Children's Centre

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2025**

	31/12/25 £	31/12/24 £
Management		
Governance costs		
Accountancy fees	3,660	3,480
Bookkeeping	388	343
	<u>4,048</u>	<u>3,823</u>
Total resources expended	<u>119,759</u>	<u>104,782</u>
Net expenditure	<u>(35,909)</u>	<u>(47,823)</u>

This page does not form part of the statutory financial statements