

REGISTERED COMPANY NUMBER: SC162441 (Scotland)
REGISTERED CHARITY NUMBER: SC015602

Report of the Trustees and
Unaudited Financial Statements for the Period 1 April 2025 to 31 December 2025
for
Voluntary Action Barra & Vatersay

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

Voluntary Action Barra & Vatersay

Contents of the Financial Statements for the Period 1 April 2025 to 31 December 2025

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

Voluntary Action Barra & Vatersay (Registered number: SC162441)

**Report of the Trustees
for the Period 1 April 2025 to 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 period 1 April 2025 to 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 charity's objectives are:-

To promote any charitable purpose for the inhabitants of the islands of Barra and Vatersay and in particular the advancement of education, the furtherance of health and the relief of poverty, distress and sickness.

To promote and organise co-operation and the achievement of the above purposes and to that end to bring together Council Representatives of the Statutory Authorities and voluntary organisations engaged in the furtherance of the above purposes or any of them within the islands of Barra and Vatersay.

To do all or any other things as will properly attain the above purposes.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During this period, our organisation has seen a continuation of the services including Third Sector Interface, Community Transport and Carbon Neutral Island initiatives.

There have been many challenges faced through the year but our staff continue to address these and the services that our community has relied upon over the years.

By far the biggest challenge continues to be associated with the costs connected with Community Transport. We have now disposed of two of our more aged vehicles during this reporting period and will soon remove a further two through open auction. A reduction on the number of clients requiring the transport services has also affected our income. To address this imbalance, the trustees have taken the decision to look to restructure the Community Transport service by selling on the current stock of minibuses and make way for the two new vehicles both delivered in this period.

In addition, our workshop building was placed and sold on the open market.

Additional grant applications were made in January to protect and continue the vital services that we provide.

Carbon Neutral Islands (CNI)

Carbon Neutral Islands (CNI) is a Scottish Government programme supporting islands to become carbon neutral by 2040. It delivers key commitments in the National Islands Plan by creating local jobs, strengthening island economies, and protecting island environments from climate change, while contributing to Scotland's wider 2045 net zero target.

In this phase of the project, wide ranging baseline carbon audits were carried out for Castlebay Hall, Northbay Hall, Vatersay Hall, VABV, Buth Bharraigh and Cobhair Bharraigh.

On Barra & Vatersay, the CNI Capital Fund has focused on the Decarbonising Community Spaces Programme, supporting renewable energy installations and energy-efficiency improvements across key community buildings. At Cobhair Bharraigh, roof-mounted solar PV, battery storage, plus heating and energy efficiency upgrades were completed in October 2025. The next phase, at Vatersay Hall, will include similar upgrades and a new wind turbine, due for completion in 2026. Through the CNI Direct Allocation, Barra & Vatersay has delivered smaller phases of the Decarbonising Community Spaces Programme, including upgrades at Garadh Bagh a Tuath and plans for ground-mounted solar at the Heritage Centre in 2026.

Looking ahead, the focus will remain on the Decarbonising Community Spaces Programme while also investing in local training and skills development to build capacity on the islands. The project is also exploring innovative approaches to tackling emissions, including scoping the potential for biochar production on Barra & Vatersay.

Office Management

The Board of Trustees are in the progress of carrying out a review of how its work is managed with consideration to be given to the splitting of management roles to deal more effectively with the volume of work and the charity's priorities.

Voluntary Action Barra & Vatersay (Registered number: SC162441)

Report of the Trustees for the Period 1 April 2025 to 31 December 2025

FINANCIAL REVIEW

Principal funding sources

The charity's core funding is received from Co-Cheangal Innse, Comhairle nan Eilean Siar (CNES), the Scottish Government, Uist & Barra Substance Misuse Partnership, transport income, social lotteries, donations and sales/subscriptions of the Guth Bharraidh newspaper.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Going concern

As of 31 December 2025, the charity's free reserves stood at a negative £43,162. The board of trustees, however, regards this financial situation as temporary. Since the period end, they have taken several measures to reverse the deficit.

The charity received gross proceeds of £30,000 from a property sale in May 2026.

The board has restructured the vehicle fleet, with a more efficient vehicle to improve operational costs. The board intend to sell an existing vehicle to raise funds and has obtained a £25,000 bridging loan to allow the change in vehicle to occur.

Given these actions, the board believes it is appropriate to maintain the going concern assumption.

STRUCTURE, GOVERNANCE AND MANAGEMENT

CONSTITUTION

The charity, which is a recognised charity in Scotland, is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 1 January 1996 as the successor to Barra and Vatersay Council of Social Service, at which date all of the assets of the Council were transferred to the Company.

METHOD OF APPOINTMENT OR ELECTION OF DIRECTORS

At the Annual General Meeting one third of the members of the Board shall retire from office and, being eligible, shall offer themselves for re-election.

Organisational structure

Voluntary Action Barra and Vatersay is a company limited by guarantee (Company Registration Number SC162441). It is recognised as a charity for tax purposes by HMRC and by the Office of the Scottish Charities Regulator (Ref. SC015602).

The management of the Voluntary Action Barra and Vatersay is the responsibility of the council of management, which is elected under the terms of the constitution.

Board Members decide on the main direction of the organisation, the overall budget setting, the training and development strategy and approve or otherwise any new developments brought to them either by the volunteers, voluntary sector organisation or project staff and manager.

The organisation has a full time manager who reports to the Board on a regular basis and is responsible for the day to day running of the organisation, overall management of the different projects and the financial management of the available resources.

There are ongoing commitments e.g. the weekly community paper Guth Bharraidh, the Isle of Barra website and the provision of facilities, support, information and advice for the community and the wide range of community organisations in Barra and Vatersay. Isleofbarra.com is the main website for local information, community support and tourism enquiries. There are a number of specific projects that come under the overall management of the organisation such the Community Transport project, the Barra Youth Cafe and the Community Radio project. Staff and volunteers play an important part in the development of the organisation and their input is valued. The need to maintain and develop skills and to identify training needs is a continuous process. The manager is also on the Board of Management of the Volunteer Centre Western Isles.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC162441 (Scotland)

Registered Charity number

SC015602

Voluntary Action Barra & Vatersay (Registered number: SC162441)

**Report of the Trustees
for the Period 1 April 2025 to 31 December 2025**

Registered office

Castlebay
Isle of Barra
HS9 5XD

Trustees

I Dewar
D F Manford
B Currie
J M MacNeil

Company Secretary

E MacNeil

Independent Examiner

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

Bankers

Royal Bank of Scotland
Castlebay
Isle of Barra
HS9 5XA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Voluntary Action Barra & Vatersay 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).

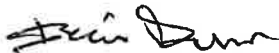
Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

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 28.10.2025 and signed on its behalf by:



I Dewar - Trustee

**Independent Examiner's Report to the Trustees of
Voluntary Action Barra & Vatersay (Registered number: SC162441)**

I report on the accounts for the period 1 April 2025 to 31 December 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: 29.09.2026

Voluntary Action Barra & Vatersay

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Period 1 April 2025 to 31 December 2025**

	Notes	Unrestricted funds £	Restricted funds £	Period 1.4.25 to 31.12.25 Total funds £	Year Ended 31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		539	-	539	570
Charitable activities					
Core		185,368	211,015	396,383	292,512
Heritage		-	-	-	8,400
Other trading activities	2	14,580	-	14,580	18,562
Total		<u>200,487</u>	<u>211,015</u>	<u>411,502</u>	<u>320,044</u>
EXPENDITURE ON					
Raising funds		12,442	-	12,442	14,722
Charitable activities					
Core		187,875	241,256	429,131	296,789
Depreciation		8,613	8,406	17,019	30,237
Total		<u>208,930</u>	<u>249,662</u>	<u>458,592</u>	<u>341,748</u>
NET INCOME/(EXPENDITURE)		(8,443)	(38,647)	(47,090)	(21,704)
RECONCILIATION OF FUNDS					
Total funds brought forward		4,983	188,680	193,663	215,367
TOTAL FUNDS CARRIED FORWARD		<u>(3,460)</u>	<u>150,033</u>	<u>146,573</u>	<u>193,663</u>

The notes form part of these financial statements

Voluntary Action Barra & Vatersay (Registered number: SC162441)

**Balance Sheet
31 December 2025**

	Notes	Unrestricted funds £	Restricted funds £	31/12/25 Total funds £	31/3/25 Total funds £
FIXED ASSETS					
Tangible assets	8	39,702	36,427	76,129	93,148
CURRENT ASSETS					
Debtors	9	7,047	-	7,047	12,328
Prepayments and accrued income		2,764	124,408	127,172	134,555
Cash at bank and in hand		(28,334)	43,307	14,973	49,367
		(18,523)	167,715	149,192	196,250
CREDITORS					
Amounts falling due within one year	10	(24,639)	(54,109)	(78,748)	(95,735)
NET CURRENT ASSETS/(LIABILITIES)		(43,162)	113,606	70,444	100,515
TOTAL ASSETS LESS CURRENT LIABILITIES		(3,460)	150,033	146,573	193,663
NET ASSETS		(3,460)	150,033	146,573	193,663
FUNDS	12				
Unrestricted funds				(3,460)	4,983
Restricted funds				150,033	188,680
TOTAL FUNDS				146,573	193,663

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

The members have not required the company to obtain an audit of its financial statements for the period 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 28/09/2026 and were signed on its behalf by:



I Dewar - Trustee

The notes form part of these financial statements

Voluntary Action Barra & Vatersay
Notes to the Financial Statements
for the Period 1 April 2025 to 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.

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.

Equipment	- 25% on reducing balance
Motor vehicles	- 25% on straight line

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.

Voluntary Action Barra & Vatersay

Notes to the Financial Statements - continued for the Period 1 April 2025 to 31 December 2025

2. OTHER TRADING ACTIVITIES

	Period 1.4.25 to 31.12.25 £	Year Ended 31.3.25 £
Sale of publications & advertising	8,569	10,569
Social Lotteries	6,011	7,993
	<u>14,580</u>	<u>18,562</u>

3. NET INCOME/(EXPENDITURE)

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

	Period 1.4.25 to 31.12.25 £	Year Ended 31.3.25 £
Depreciation - owned assets	17,019	30,237
Independent Examiner fees - Independent Examination	1,842	2,340
Independent Examiner fees - Preparation of financial statements	1,842	2,340
Independent Examiner fees - Bookkeeping software subscription	544	508
	<u>21,247</u>	<u>35,425</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

Donald Manford, trustee, recieved remuneration of £Nil (March 2025 - £3,065) for his role as a employee during the period.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2025 nor for the year ended 31 March 2025.

5. STAFF COSTS

	Period 1.4.25 to 31.12.25 £	Year Ended 31.3.25 £
Wages and salaries	170,186	218,594
Social security costs	9,441	10,534
Other pension costs	3,101	3,873
	<u>182,728</u>	<u>233,001</u>

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

	Period 1.4.25 to 31.12.25 12	Year Ended 31.3.25 13
Project & administration	<u>12</u>	<u>13</u>

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

The charity's key management is the manager and compensation which comprises of gross wages, employer's national insurance and pension contributions amounted to £35,475 (March 2025 - £42,950) during the period.

Voluntary Action Barra & Vatersay

**Notes to the Financial Statements - continued
for the Period 1 April 2025 to 31 December 2025**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	570	-	570
Charitable activities			
Core	183,853	108,659	292,512
Heritage	8,400	-	8,400
Other trading activities	18,562	-	18,562
Total	<u>211,385</u>	<u>108,659</u>	<u>320,044</u>
EXPENDITURE ON			
Raising funds	14,722	-	14,722
Charitable activities			
Core	240,761	56,028	296,789
Depreciation	15,290	14,947	30,237
Total	<u>270,773</u>	<u>70,975</u>	<u>341,748</u>
NET INCOME/(EXPENDITURE)	(59,388)	37,684	(21,704)
RECONCILIATION OF FUNDS			
Total funds brought forward	64,371	150,996	215,367
TOTAL FUNDS CARRIED FORWARD	<u>4,983</u>	<u>188,680</u>	<u>193,663</u>

7. GRANTS TO THIRD PARTIES

Recipient	31/12/25 £	31/03/25 £
Barra Clay Pigeon Club	-	750
Castlebay Community Council	500	-
Barra Dance Club	-	500
Garadh a Bhagh a Tuath	31,239	2,000
Cobhair Bharraigh	-	1,148
Western Isles Community Society	-	471
Barra Heritage Centre	28,000	750
Barra Youth Cafe	500	-
Barra Games Association	800	-
Cobhair Bharraigh	127,022	-
	<u>188,061</u>	<u>5,619</u>

Voluntary Action Barra & Vatersay

Notes to the Financial Statements - continued **for the Period 1 April 2025 to 31 December 2025**

8. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Motor vehicles £	Totals £
COST				
At 1 April 2025 and 31 December 2025	2,973	197,415	280,409	480,797
DEPRECIATION				
At 1 April 2025	355	149,210	238,084	387,649
Charge for year	45	9,039	7,935	17,019
At 31 December 2025	400	158,249	246,019	404,668
NET BOOK VALUE				
At 31 December 2025	2,573	39,166	34,390	76,129
At 31 March 2025	2,618	48,205	42,325	93,148

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/25 £	31/3/25 £
Trade debtors	6,550	12,001
Other debtors	497	327
	7,047	12,328

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/25 £	31/3/25 £
Social security and other taxes	4,653	2,964
Other creditors	55,767	72,854
Accruals and deferred income	18,328	19,917
	78,748	95,735

Accruals and deferred income includes £4,833 (March 2025 - £3,385) for Guth Barraigh Newspaper income that had been paid for subscription periods after the period end.

11. LEASING AGREEMENTS

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

	31/12/25 £	31/3/25 £
Within one year	1,769	7,077

Voluntary Action Barra & Vatersay

**Notes to the Financial Statements - continued
for the Period 1 April 2025 to 31 December 2025**

12. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	(37,342)	(508)	(37,850)
Designated Vehicle Fund	42,325	(7,935)	34,390
	<u>4,983</u>	<u>(8,443)</u>	<u>(3,460)</u>
Restricted funds			
Energy Saving Trust	14,683	(2,753)	11,930
Investing In Communities Fund	183	(34)	149
Covid-19 Supporting Communities Fund	1,115	(209)	906
Carbon Neutral Island	172,699	(35,651)	137,048
	<u>188,680</u>	<u>(38,647)</u>	<u>150,033</u>
TOTAL FUNDS	<u>193,663</u>	<u>(47,090)</u>	<u>146,573</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	200,487	(200,995)	(508)
Designated Vehicle Fund	-	(7,935)	(7,935)
	<u>200,487</u>	<u>(208,930)</u>	<u>(8,443)</u>
Restricted funds			
Energy Saving Trust	-	(2,753)	(2,753)
Investing In Communities Fund	-	(34)	(34)
Covid-19 Supporting Communities Fund	-	(209)	(209)
Carbon Neutral Island	211,015	(246,666)	(35,651)
	<u>211,015</u>	<u>(249,662)</u>	<u>(38,647)</u>
TOTAL FUNDS	<u>411,502</u>	<u>(458,592)</u>	<u>(47,090)</u>

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds	64,371	(59,388)	4,983
Restricted funds			
Energy Saving Trust	19,578	(4,895)	14,683
Investing In Communities Fund	244	(61)	183
Covid-19 Supporting Communities Fund	1,487	(372)	1,115
Carbon Neutral Island	129,687	43,012	172,699
	<u>150,996</u>	<u>37,684</u>	<u>188,680</u>
TOTAL FUNDS	<u>215,367</u>	<u>(21,704)</u>	<u>193,663</u>

Voluntary Action Barra & Vatersay

Notes to the Financial Statements - continued for the Period 1 April 2025 to 31 December 2025

12. 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	211,385	(270,773)	(59,388)
Restricted funds			
Energy Saving Trust	-	(4,895)	(4,895)
Investing In Communities Fund	-	(61)	(61)
Covid-19 Supporting Communities Fund	-	(372)	(372)
Carbon Neutral Island	108,659	(65,647)	43,012
	<u>108,659</u>	<u>(70,975)</u>	<u>37,684</u>
TOTAL FUNDS	<u>320,044</u>	<u>(341,748)</u>	<u>(21,704)</u>

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

Restricted fund	Purpose
Energy Saving Trust	for the purchase of EV chargers, e-bikes and storage. This fund is carried forward as fixed assets
Investing in Communities Fund	funded by the Scottish Government and CNES, this project carries out community engagement and workshops on strategic vision, common goals, cohesion and developing a community approach to locality. This fund is carried forward as fixed assets
Covid-19 Supporting Communities Fund	funded by the Highlands & Islands Enterprise, this project helped keep the local community and vulnerable people in touch during the pandemic by establishing and manning a community phone line and providing funds to other voluntary organisations. The funds carried forward consist of fixed assets.
Carbon Neutral Island	for the Carbon Neutral Island Project. This project was ongoing at year end. The funds received in the period were: The Scottish Government: £83,427 Comhairle nan Eilean Siar £127,022

13. RELATED PARTY DISCLOSURES

Donald Manford, trustee, received remuneration of £Nil (March 2025 - £3,065) for his role as a employee during the period.

14. FREQUENCY OF REPORTING

The comparative figures are for a shorten accounting period from 01 April 2025 to 31 December 2025. Therefore the comparative amounts presented in the financial statements and related notes are not entirely comparable.

Voluntary Action Barra & Vatersay
Detailed Statement of Financial Activities
for the Period 1 April 2025 to 31 December 2025

	Period 1.4.25 to 31.12.25 £	Year Ended 31.3.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	539	570
Other trading activities		
Sale of publications & advertising	8,569	10,569
Social Lotteries	6,011	7,993
	<u>14,580</u>	<u>18,562</u>
Charitable activities		
Transport income	34,880	19,767
Wage Recharge	13,261	6,171
Grants	348,242	274,974
	<u>396,383</u>	<u>300,912</u>
Total incoming resources	411,502	320,044
EXPENDITURE		
Other trading activities		
Printing	12,442	15,229
Bad debts	-	(507)
	<u>12,442</u>	<u>14,722</u>
Charitable activities		
Wages	170,186	218,594
Social security	9,441	10,534
Pensions	3,101	3,873
Rent, rates & insurance	6,759	10,064
Light and heat	11,505	3,632
Postage, stationery & telephone	5,526	7,884
Sundries	2,730	1,770
Cleaning	934	1,822
Project expenses	19,557	23,339
Travel, subsistence & meeting	3,953	1,017
Bookkeeping	-	508
Repairs & renewals	122	387
Training	3,098	-
Professional fees	-	2,520
Grants to Third Parties	188,061	5,619
Freehold property	45	59
Fixtures and fittings	9,039	16,069
Motor vehicles	7,935	14,109
	<u>441,992</u>	<u>321,800</u>
Support costs		
Finance		
Bank charges	474	594

This page does not form part of the statutory financial statements

Voluntary Action Barra & Vatersay

**Detailed Statement of Financial Activities
for the Period 1 April 2025 to 31 December 2025**

	Period 1.4.25 to 31.12.25 £	Year Ended 31.3.25 £
Finance		
Governance costs		
Accountancy fees	3,684	4,632
	<u>458,592</u>	<u>341,748</u>
Total resources expended		
	<u>(47,090)</u>	<u>(21,704)</u>
Net expenditure		

This page does not form part of the statutory financial statements