REGISTERED COMPANY NUMBER: SC576731 (Scotland)
REGISTERED CHARITY NUMBER: SC047866

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2026

for

ACAIR

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

ACAIR

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Report of the Trustees
for the Year Ended 31 March 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2026. 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 objectives of Acair are to carry on in the United Kingdom and elsewhere the advancement of education, arts, heritage and culture for public benefit and with charitable purposes whether by itself or through subsidiary or associated companies or firms or promoters, publishers, proprietors and commissioners of educational and general material in Gaelic and any other language for the purposes of education, instruction, information and recreation and for use in schools, colleges, libraries and elsewhere, in the form of books and associated literary merchandising that can be accessed by any member of the public.

Background

Acair was established as a Company Limited by Guarantee and not having a share capital on 19 September 2017 and gained charitable status on 27 October 2017. The Company was dormant until 31 March 2018 and commenced operations on 1 April 2018.

When operations commenced on 1 April 2018, the shares in ACAIRBOOKS LTD (Company number SC063662) previously held by various individuals and corporate bodies were donated to the charity. There are 14,000 issued shares with a nominal value of £1 each.

When operations commenced on 1 April 2018, the trade of ACAIRBOOKS LTD in the sum of £137,516 was transferred to the charity. This included the transfer of the employees under TUPE arrangements. In addition, the net assets were donated. ACAIRBOOKS LTD ceased trading on 30 November 2018, having originally been incorporated on 13 December 1977.

On 25 February 2020, ACAIRBOOKS LTD was dissolved. This meant that the £14,000 investment in the share capital was removed from the balance sheet of the charity.

Report of the Trustees
for the Year Ended 31 March 2026

ACHIEVEMENTS AND PERFORMANCE
Charitable activities

During the twelve-month period to 31 March 2026, the charitable company has published 24 new books, 16 of which were children's Gaelic books in translation which were prepared as part of a partnership with the Scottish Book Trust. These books were given to children as part of the Scottish Book Trust's BookBug and Read, Write, Count schemes. There were also three new original Gaelic books for children published: Seachdain Seunta by Cathy Mary Macmillan and Èiginn Ùisdein by Mòrag Anna MacNeil. Rèis Mhòr Craobh na Nollaig was published in Gaelic as a co-edition. A number of children's audio books have also been made available for free download from the Acair website.

Acair published five new books for adults: two in English, two in English. Those were, respectively: Travels in Another Country; A Guide to Gaelic Scotland by Coinneach Maclean, In the Shadow of The Laird by Judith Napier, Soraidh Slàn le Hallaig by Maoilios Caimbeul, Fo Fhasgadh Bheinn Chianabhail by Mòrag Anna MacNeil agus Ceum by John D. Urquhart.

There have also been 14 reprints of popular books, 11 of which were Gaelic and 2 bilingual and 1 in English. These reprints were for titles where stock was running low, including two large orders of the children's originations for a specific Stòrlann order. Acair also published for the first time an edition in paperback of Women of the Hebrides/Ban-eileanaich Innse Gall by Joni Buchanan.

Acair books have won and been shortlisted in various awards. Women of the Hebrides/Ban-eileanaich Innse Gall by Joni Buchanan and Somhairle MacGill-Eain na Bhriathran Fhèin, edited by Jo MacDonald, Màiri Sìne Campbell and Ishbel Maclean, were longlisted for Research Book of the Year in the Saltire Society Awards, with Somhairle MacGill-Eain na Bhriathran Fhèin making the shortlist. At the Gaelic Literature Awards Women of the Hebrides/Ban-eileanaich Innse Gall won the Donald Meek Award for Best Non-fiction Book, with Somhairle MacGill-Eain na Bhriathran Fhèin highly commended. Tìgear an Iomagain won the award for Best Children's Book, with Na Còig Mathain highly commended. Women of the Hebrides also won the award for Best Adult Book at the Royal National Mod and it was shortlisted for the Highland Book Prize 2024. An Staran by Petra Poncarova was shortlisted for the Highland Book Prize 2025. Acair have 6 titles shortlisted for Na Duaisean Litreachais 2026.

The charity also organised and attended various events in order to promote books and encourage book sales, including liaising with book festivals.

Acair hosted 2 placements during the period and this was mutually beneficial to the charity and to the students.

Acair has continued to collaborate with Comhairle nan Leabhraichean, including on a new series of Gaelic fiction entitled Feuch Ficsean. The charity also works closely with Bòrd na Gàidhlig as one of the Bòrd's Delivery Partners.

It remains a challenging financial climate with costs generally having risen, printing, postage and haulage costs in particular. Nevertheless, Acair has continued to work towards publishing quality literature, seeking best value in all its operations and looking for sources of funding wherever appropriate. There are many projects in the schedule and we look forward with optimism to bringing these to publication.

Mid-Febuary Acair's Marketing and Communications Officer departed the organisation and their Publishing Assistant retired at the end of March. This left staffing stretched. Acair recruited a Marketing and Communications Officer who joined the staff in June 2026, having worked previously with the organisation. There was a short handover period with the Acair Manager and the Marketing and Comms Officer. Angus Morrison, Acair Manager, very sadly passed away in July 2026 after a period of illness. The Acair staff continue to progress the projects in the Production Schedule as well as new projects throughout this period of change. Angus is very much missed and this is a big adjustment for the staff.

FINANCIAL REVIEW
Financial position

The income and property of the charitable company is applied solely towards the promotion of the company's objects and charitable purposes.

Total income for the year ending 31 March 2026 was £306,012 (2025 - £252,832) against expenditure of £261,816 (2025 - £269,746) resulting in a net surplus of £44,196 (2025 - deficit of £16,914).

The final reserves held at the end of the year were £187,500 of which £31,235 were restricted funds (2025 - £143,394 of which £27,852 were restricted).

Report of the Trustees
for the Year Ended 31 March 2026

FINANCIAL REVIEW

Reserves policy

At its meeting on 13 February 2019, the Board agreed to have a reserve policy which aims to hold in reserve the equivalent of six months running costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charitable company was incorporated on 19 September 2017 and commenced trading on 1 April 2018.

Recruitment and appointment of new trustees

Membership is open to anyone with an interest or experience in education, arts, heritage, culture, Gaelic publishing and the advancement of the Gaelic language. Employees of the company shall not be eligible for membership; a person who becomes an employee of the company after admission to membership shall automatically cease to be a member.

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

The election of directors is undertaken by members of the charitable company at an Annual General Meeting.

Organisational structure

Day to day decision making is delegated to the manager.

Strategic decisions and also decisions relating to which publications to proceed with are made at the quarterly board meetings.

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

SC576731 (Scotland)

Registered Charity number

SC047866

Registered office

An Tosgan
Seaforth Road
Stornoway
Isle of Lewis
HS1 2SD

Trustees

Joan Morrison Mackinnon
Margaret Maclennan
Donald Iain Macdonald
Annella Macarthur
Mairi Buchanan
Emma Lamont Director
Dolina Mackay Director

Report of the Trustees
for the Year Ended 31 March 2026

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Andrew Cumming
Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Acair 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 3 September 2026 and signed on its behalf by:

Joan Morrison Mackinnon - Trustee

Independent Examiner's Report to the Trustees of Acair

I report on the accounts for the year ended 31 March 2026 set out on pages six to fourteen.

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.



Andrew Cumming
The Institute of Chartered Accountants of Scotland

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

3 September 2026

Statement of Financial Activities
for the Year Ended 31 March 2026

	Notes	Unrestricted fund £	Restricted fund £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	-	-	88
Charitable activities	4				
Charitable activities		233,500	72,229	305,729	252,318
Investment income	3	283	-	283	426
Total		233,783	72,229	306,012	252,832
EXPENDITURE ON					
Charitable activities	5				
Charitable activities		192,970	68,846	261,816	269,746
NET INCOME/(EXPENDITURE)		40,813	3,383	44,196	(16,914)
RECONCILIATION OF FUNDS					
Total funds brought forward		115,542	27,852	143,394	160,308
TOTAL FUNDS CARRIED FORWARD		156,355	31,235	187,590	143,394

The notes form part of these financial statements

Balance Sheet
31 March 2026

	Notes	Unrestricted fund £	Restricted fund £	31.3.26 Total funds £	31.3.25 Total funds £
CURRENT ASSETS					
Stocks	11	114,140	-	114,140	102,334
Debtors	12	11,456	-	11,456	9,353
Cash at bank and in hand		46,554	31,235	77,789	58,560
		172,150	31,235	203,385	170,247
CREDITORS					
Amounts falling due within one year	13	(15,795)	-	(15,795)	(26,853)
NET CURRENT ASSETS		156,355	31,235	187,590	143,394
TOTAL ASSETS LESS CURRENT LIABILITIES		156,355	31,235	187,590	143,394
NET ASSETS		156,355	31,235	187,590	143,394
FUNDS	14				
Unrestricted funds				156,355	115,542
Restricted funds				31,235	27,852
TOTAL FUNDS				187,590	143,394

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 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 3 September 2026 and were signed on its behalf by:

D. I.

Donald Iain Macdonald - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2026

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charitable company has taken advantage of the following disclosure exemptions 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;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of paragraph 33.7.

Preparation of consolidated financial statements
The financial statements contain information about Acair as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Consolidated income for the group is less than £500,000. Therefore consolidated accounts are not required to be prepared.

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.

Fixtures and fittings	- 20% depreciation on cost

Stocks
Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

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.

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

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.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
Donations	-	-	-	88

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
Deposit account interest	283	-	283	426

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.26 £	31.3.25 £
Grants	Charitable activities	148,248	110,945
Sales	Charitable activities	154,060	139,512
Copyright and Royalty income	Charitable activities	1,832	530
Other income	Charitable activities	1,589	1,331
		305,729	252,318

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

	31.3.26 £	31.3.25 £
Publishing grants	37,898	43,198
Bord na Gàidhlig	97,300	61,500
Comhairle nan Eilean Siar	-	6,247
NHS Western Isles	13,050	-
	148,248	110,945

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Charitable activities	256,101	5,715	261,816

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

6. SUPPORT COSTS

	Governance costs
	£
Charitable activities	5,715

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

8. STAFF COSTS

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

	31.3.26	31.3.25
All staff	6	5

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	88	-	88
Charitable activities			
Charitable activities	212,225	40,093	252,318
Investment income	426	-	426
Total	212,739	40,093	252,832
EXPENDITURE ON			
Charitable activities			
Charitable activities	240,465	29,281	269,746
NET INCOME/(EXPENDITURE)	(27,726)	10,812	(16,914)
RECONCILIATION OF FUNDS			
Total funds brought forward	143,268	17,040	160,308
TOTAL FUNDS CARRIED FORWARD	115,542	27,852	143,394

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2025 and 31 March 2026	4,112
DEPRECIATION	
At 1 April 2025 and 31 March 2026	4,112
NET BOOK VALUE	
At 31 March 2026	-
At 31 March 2025	-

11. STOCKS

	31.3.26 £	31.3.25 £
Work-in-progress	9,255	9,856
Finished goods	104,885	92,478
	114,140	102,334

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26 £	31.3.25 £
Trade debtors	5,110	4,356
Other debtors	3,834	2,819
VAT	2,512	2,178
	11,456	9,353

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26 £	31.3.25 £
Trade creditors	660	4,130
Credit card account	964	510
Social security and other taxes	1,908	2,027
Wages control accounts	256	381
Accrued expenses	12,007	19,805
	15,795	26,853

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

14. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	115,542	40,813	156,355
Restricted funds			
Publishing	27,852	3,383	31,235
TOTAL FUNDS	143,394	44,196	187,590

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	233,783	(192,970)	40,813
Restricted funds			
Publishing	72,229	(68,846)	3,383
TOTAL FUNDS	306,012	(261,816)	44,196

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted fund	143,268	(27,726)	115,542
Restricted fund			
Publishing	17,040	10,812	27,852
TOTAL FUNDS	160,308	(16,914)	143,394

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	212,739	(240,465)	(27,726)
Restricted fund			
Publishing	40,093	(29,281)	10,812
TOTAL FUNDS	252,832	(269,746)	(16,914)

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	212,739	(240,465)	(27,726)
Restricted fund			
Publishing	40,093	(29,281)	10,812
TOTAL FUNDS	252,832	(269,746)	(16,914)

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

	At 1.4.24 £	Net movement in funds £	At 31.3.26 £
Unrestricted fund	143,268	13,087	156,355
Restricted fund			
Publishing	17,040	14,195	31,235
TOTAL FUNDS	160,308	27,282	187,590

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	446,522	(433,435)	13,087
Restricted fund			
Publishing	112,322	(98,127)	14,195
TOTAL FUNDS	558,844	(531,562)	27,282

The balance of the restricted funds held at the year end relates to income received for specific publications prior to the year-end which has not yet been spent.

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

16. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

Detailed Statement of Financial Activities for the Year Ended 31 March 2026

	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	-	-	-	88
Investment income				
Deposit account interest	283	-	283	426
Charitable activities				
Grants	76,019	72,229	148,248	110,945
Sales	154,060	-	154,060	139,512
Copyright and Royalty income	1,832	-	1,832	530
Other income	1,589	-	1,589	1,331
	233,500	72,229	305,729	252,318
Total incoming resources	233,783	72,229	306,012	252,832
EXPENDITURE				
Charitable activities				
Wages	100,504	7,784	108,288	118,619
Social security	2,178	-	2,178	4,785
Pensions	2,812	-	2,812	3,417
Publishing costs	50,020	61,062	111,082	94,937
Insurance	1,340	-	1,340	2,903
Telephone and internet	2,165	-	2,165	1,957
Postage and stationery	2,697	-	2,697	2,786
Advertising and marketing	16,269	-	16,269	9,167
Hub costs	3,054	-	3,054	13,552
Repairs and maintenance	-	-	-	19
Training	11	-	11	170
Subscriptions	73	-	73	207
Computer expenses	2,456	-	2,456	6,831
Travel and subsistence	877	-	877	1,000
Sundry expenses	655	-	655	217
Bank and Paypal charges	1,958	-	1,958	2,817
Bad debts	186	-	186	-
	187,255	68,846	256,101	263,384
Support costs				
Governance costs				
Accountancy fees	4,518	-	4,518	5,764
Payroll administration	1,197	-	1,197	598
	5,715	-	5,715	6,362

Detailed Statement of Financial Activities for the Year Ended 31 March 2026

	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
Total resources expended	192,970	68,846	261,816	269,746
Net (expenditure)/income	40,813	3,383	44,196	(16,914)