

REGISTERED COMPANY NUMBER: SC220031 (Scotland)  
REGISTERED CHARITY NUMBER: SC031799

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2025  
FOR  
BAYS OF HARRIS CHARITABLE TRUST

CIB Services  
Chartered Accountants  
63 Kenneth Street  
Stornoway  
Isle of Lewis  
Western Isles  
HS1 2DS

BAYS OF HARRIS CHARITABLE TRUST  
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FOR THE YEAR ENDED 30 SEPTEMBER 2025

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REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 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 objects of the charity in the year under review were of relieving poverty, advancing education and doing any other things that may benefit the communities of the Bays area of Harris.

##### Significant activities

The management of the Bays Community Centre in Leacklee was the principal activity of the charity during the year.

##### Volunteers

The contribution of volunteers (including directors, members and individuals from the community) has been and continues to be, of immense benefit to the charity in establishing, maintaining and managing The Bays Community Centre.

#### ACHIEVEMENTS AND PERFORMANCE

##### Fundraising activities

During the year, the Bays of Harris Charitable Trust continued to work towards its charitable objectives of supporting and enhancing the wellbeing of the local community. A key focus of the Trust's activities continues to be developing the project to install a new heating system at the Bays Centre. This project aims to improve the energy efficiency, sustainability and long-term viability of the community facility, helping to reduce operating costs while providing a warmer, more comfortable environment for users. Trustees are working closely with funding bodies, technical advisors and contractors to progress the project, ensuring that it met the needs of the community and aligned with the Trust's commitment to responsible management of community assets. The Trust remains dedicated to maintaining and improving local facilities that support community activities and services for residents of the Bays of Harris.

##### Internal and external factors

The charity ensures that funding (from internal and external sources) is in place to meet the projected running costs of the charity. Major projects proceed only on the basis that a total funding package has been agreed with external funding secured at an appropriate level.

#### FINANCIAL REVIEW

The financial results for the period ended 30 September 2025 record a deficit of £4,266 (2024 - deficit of £5,346), with total reserves of £133,122.

#### FUTURE PLANS

The Trust's priorities for the coming year include completing the installation of a new heating system at the Bays Centre, a significant investment that will improve energy efficiency, reduce operating costs and enhance the comfort of users. This project will contribute to the long-term sustainability of the Centre and support the Trust's commitment to maintaining high-quality community facilities. The Trust also looks forward to the opening of the Centre's café, which is expected to begin operating in summer 2026. The café will provide an important amenity for residents and visitors, helping to increase use of the Centre, generate income to support its ongoing operation and strengthen its role as a community hub. Together, these developments represent important steps in securing a sustainable and vibrant future for the Bays Centre and the wider Bays of Harris community.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The organisation is incorporated as a company limited by guarantee and is governed by the Memorandum and Articles of Association. In the event of the company being wound up, the members are required to contribute an amount not exceeding £1.

The organisation is registered with the Scottish Charity Regulator and the Scottish Charity number is SC031799.

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The directors of the company (who are also charity trustees for the purposes of charity law) are appointed by the members in accordance with the Memorandum and Articles of Association.

Organisational structure

The board consists of voluntary directors who manage the affairs of the charity through regular board meetings where matters are discussed and agreed. The decisions taken by the board are implemented by designated directors.

Induction and training of new trustees

The charity undertakes training for trustees to ensure awareness of the responsibilities of directors, the organisational structure, understanding of the financial position of the charity and future plans and objectives.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number  
SC220031 (Scotland)

Registered Charity number  
SC031799

Registered office

The Bays Community Centre  
Leacklee  
Isle of Harris  
HS3 3EH

Trustees

Mrs M Macleod (appointed 18.4.25)  
D Broadbent (appointed 18.4.25)  
J Shaw (resigned 1.4.25)  
Mrs M M Morrison (resigned 2.3.26)  
A Ross  
D Macleod  
Mrs A Morrison (resigned 2.3.26)  
R N Morrison  
P A Munro (resigned 10.3.26)  
Miss A J Sinfield (resigned 2.3.26)  
Ms R Macleod (resigned 1.4.25)  
G Fulton (resigned 1.4.25)  
Mrs A Broadbent (appointed 18.4.25)  
Mrs J Macleod (appointed 18.4.25) (resigned 2.3.26)  
N Morrison (appointed 18.4.25)

Company Secretary

Mrs M Macleod

Independent Examiner

CIB Services  
Chartered Accountants  
63 Kenneth Street  
Stornoway  
Isle of Lewis  
Western Isles  
HS1 2DS

BAYS OF HARRIS CHARITABLE TRUST (REGISTERED NUMBER: SC220031)

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

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This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 22 June 2026 and signed on its behalf by:

Mrs M Macleod - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BAYS OF HARRIS CHARITABLE TRUST

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I report on the accounts for the year ended 30 September 2025 set out on pages five 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.

John E Moffat BA FCA  
The Institute of Chartered Accountants in England and Wales

CIB Services  
Chartered Accountants  
63 Kenneth Street  
Stornoway  
Isle of Lewis  
Western Isles  
HS1 2DS

23 June 2026

BAYS OF HARRIS CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

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		Unrestricted fund £	Restricted funds £	30.9.25 Total funds £	30.9.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	4				
Community Centre		2,716	1,803	4,519	4,691
Other trading activities	2	980	-	980	1,020
Investment income	3	72	8	80	109
Total		<u>3,768</u>	<u>1,811</u>	<u>5,579</u>	<u>5,820</u>
EXPENDITURE ON					
Charitable activities	5				
Community Centre		4,207	686	4,893	6,214
Other		-	4,952	4,952	4,952
Total		<u>4,207</u>	<u>5,638</u>	<u>9,845</u>	<u>11,166</u>
NET INCOME/(EXPENDITURE)		(439)	(3,827)	(4,266)	(5,346)
RECONCILIATION OF FUNDS					
Total funds brought forward		7,615	129,773	137,388	142,734
TOTAL FUNDS CARRIED FORWARD		<u><u>7,176</u></u>	<u><u>125,946</u></u>	<u><u>133,122</u></u>	<u><u>137,388</u></u>

The notes form part of these financial statements

BAYS OF HARRIS CHARITABLE TRUST (REGISTERED NUMBER: SC220031)

BALANCE SHEET  
30 SEPTEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	30.9.25 Total funds £	30.9.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	-	122,325	122,325	127,277
<b>CURRENT ASSETS</b>					
Debtors	12	1,692	-	1,692	1,443
Cash at bank		6,173	3,622	9,795	9,190
		<u>7,865</u>	<u>3,622</u>	<u>11,487</u>	<u>10,633</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(689)	(1)	(690)	(522)
		<u>7,176</u>	<u>3,621</u>	<u>10,797</u>	<u>10,111</u>
<b>NET CURRENT ASSETS</b>					
		<u>7,176</u>	<u>3,621</u>	<u>10,797</u>	<u>10,111</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>7,176</u>	<u>125,946</u>	<u>133,122</u>	<u>137,388</u>
<b>NET ASSETS</b>					
		<u>7,176</u>	<u>125,946</u>	<u>133,122</u>	<u>137,388</u>
<b>FUNDS</b>					
	14				
Unrestricted funds				7,176	7,615
Restricted funds				125,946	129,773
<b>TOTAL FUNDS</b>					
				<u>133,122</u>	<u>137,388</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

BAYS OF HARRIS CHARITABLE TRUST (REGISTERED NUMBER: SC220031)

BALANCE SHEET - continued  
30 SEPTEMBER 2025

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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 22 June 2026 and were signed on its behalf by:

M Macleod - Trustee

The notes form part of these financial statements

BAYS OF HARRIS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

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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.

Going concern

The trustees have assessed the charity's ability to continue as a going concern and do not consider there to be any material uncertainties about the charity's ability to continue as a going concern.

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.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions that affect the amounts reported for assets, liabilities, income and expenditure.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods should it affect future periods.

The estimates and assumptions which carry a higher degree of risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows:

Useful economic lives of tangible fixed assets

The annual depreciation charge for tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. They are amended when necessary to reflect current estimates, future investment, economic utilisation and the physical condition of the assets. See note 9 for details of the values of tangible fixed assets.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

BAYS OF HARRIS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Freehold property	- 2% on cost
Plant and machinery	- 10% on cost
Fixtures and fittings	- 10% on cost

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.

Designated funds are unrestricted funds earmarked by the directors for particular purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	30.9.25	30.9.24
	£	£
Cafe rent	980	1,020
	<u>980</u>	<u>1,020</u>

3. INVESTMENT INCOME

	30.9.25	30.9.24
	£	£
Deposit account interest	80	109
	<u>80</u>	<u>109</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	30.9.25	30.9.24
	£	£
Hall hires	3,429	3,268
Fundraising	1,090	948
Grants	-	475
	<u>4,519</u>	<u>4,691</u>

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

	30.9.25	30.9.24
	£	£
	<u>          </u>	<u>          </u>

BAYS OF HARRIS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

5.	CHARITABLE ACTIVITIES COSTS			
		Direct Costs (see note 6)	Grant funding of activities	Support costs (see note 7)
		£	£	£
	Community Centre	4,105	150	638
		<u>4,105</u>	<u>150</u>	<u>638</u>
				Totals £ 4,893

6.	DIRECT COSTS OF CHARITABLE ACTIVITIES			
				30.9.25 £
	Insurance			998
	Light and heat, including gas			1,253
	Postage and stationery			1
	Repairs and maintenance			392
	Advertising			72
	Licences			215
	Event Expenses			1,174
				<u>4,105</u>
				<u>5,416</u>
				30.9.24 £
				1,720
				1,295
				75
				1,165
				18
				127
				1,016

7.	SUPPORT COSTS			
			Other	Governance costs
			£	£
	Community Centre		38	600
			<u>38</u>	<u>600</u>
				Totals £ 638

Support costs, included in the above, are as follows:

		30.9.25 Community Centre £	30.9.24 Total activities £
General charges		38	58
Accountancy and legal fees		600	520
		<u>638</u>	<u>578</u>

8.	NET INCOME/(EXPENDITURE)			
	Net income/(expenditure) is stated after charging/(crediting):			
				30.9.25 £
	Depreciation - owned assets			4,952
				<u>4,952</u>

BAYS OF HARRIS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Community Centre	3,423	1,268	4,691
Other trading activities	1,020	-	1,020
Investment income	106	3	109
Total	<u>4,549</u>	<u>1,271</u>	<u>5,820</u>
EXPENDITURE ON			
Charitable activities			
Community Centre	5,379	835	6,214
Other	-	4,952	4,952
Total	<u>5,379</u>	<u>5,787</u>	<u>11,166</u>
NET INCOME/(EXPENDITURE)	(830)	(4,516)	(5,346)
RECONCILIATION OF FUNDS			
Total funds brought forward	8,445	134,289	142,734
TOTAL FUNDS CARRIED FORWARD	<u><u>7,615</u></u>	<u><u>129,773</u></u>	<u><u>137,388</u></u>

BAYS OF HARRIS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

11.	TANGIBLE FIXED ASSETS					
		Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
	COST					
	At 1 October 2024 and 30 September 2025	217,271	28,082	36,034	385	281,772
	DEPRECIATION					
	At 1 October 2024	92,364	25,712	36,034	385	154,495
	Charge for year	4,345	607	-	-	4,952
	At 30 September 2025	96,709	26,319	36,034	385	159,447
	NET BOOK VALUE					
	At 30 September 2025	120,562	1,763	-	-	122,325
	At 30 September 2024	124,907	2,370	-	-	127,277
12.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR					
					30.9.25	30.9.24
					£	£
	Trade debtors				760	160
	Other debtors				-	374
	Prepayments				932	909
					1,692	1,443
13.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR					
					30.9.25	30.9.24
					£	£
	Trade creditors				89	-
	Accrued expenses				601	522
					690	522

BAYS OF HARRIS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

14. MOVEMENT IN FUNDS

	At 1.10.24 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	7,615	(439)	7,176
Restricted funds			
Community Centre Fund	125,906	(4,345)	121,561
Emergency Hub	1,906	(1,143)	763
Restricted Grant Fund	1,961	1,661	3,622
	<u>129,773</u>	<u>(3,827)</u>	<u>125,946</u>
<b>TOTAL FUNDS</b>	<u><u>137,388</u></u>	<u><u>(4,266)</u></u>	<u><u>133,122</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,768	(4,207)	(439)
Restricted funds			
Community Centre Fund	-	(4,345)	(4,345)
Emergency Hub	-	(1,143)	(1,143)
Restricted Grant Fund	1,811	(150)	1,661
	<u>1,811</u>	<u>(5,638)</u>	<u>(3,827)</u>
<b>TOTAL FUNDS</b>	<u><u>5,579</u></u>	<u><u>(9,845)</u></u>	<u><u>(4,266)</u></u>

Comparatives for movement in funds

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	8,445	(830)	7,615
Restricted funds			
Community Centre Fund	130,251	(4,345)	125,906
Emergency Hub	2,513	(607)	1,906
Restricted Grant Fund	1,525	436	1,961
	<u>134,289</u>	<u>(4,516)</u>	<u>129,773</u>
<b>TOTAL FUNDS</b>	<u><u>142,734</u></u>	<u><u>(5,346)</u></u>	<u><u>137,388</u></u>

BAYS OF HARRIS CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

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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 funds			
General fund	4,549	(5,379)	(830)
Restricted funds			
Community Centre Fund	-	(4,345)	(4,345)
Emergency Hub	-	(607)	(607)
Restricted Grant Fund	1,271	(835)	436
	<u>1,271</u>	<u>(5,787)</u>	<u>(4,516)</u>
TOTAL FUNDS	<u>5,820</u>	<u>(11,166)</u>	<u>(5,346)</u>

The Community Centre Fund represents funds raised in respect of the building and fitting out of The Bays Community Centre. Depreciation and relevant items of maintenance are charged to this fund.

15. RELATED PARTY DISCLOSURES

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