

The Bernera Community Association is a company limited by guarantee Company Number SC200316 and is recognised as a Scottish Charity by the Scottish Charity Regulator with the reference SC010113

Report and Financial Statements for Year Ended 30 September 2025

CONTENTS	PAGE NUMBER
Report of the Directors	1-3
Reference and Administrative Information	4
Independent Examiner's Report	5
Statement of Financial Activities	Part 2 Page 1
Balance Sheet	Part 2 Page 2
Notes forming Part of the Financial Statements	Part 2 Pages 3 - 24

Bernera Community Association 2024-2025

Report of the Directors for the Year ended 30 September 2025

The directors, who are also the trustees of the charitable company for the purposes of Charity Law, present their report for the year ended 30 September 2025.

Objectives and Activities

The charity's objectives and principal activities are to promote the well-being of the Bernera Community without distinction of sex or of political, religious, or other opinions. This is done by:

- associating with the Local Authorities, Voluntary Groups and Residents in a common effort to further health, to advance education, to provide a meeting place and facilities for physical and mental training and recreation and social, moral and intellectual development, and to foster a community spirit for the achievement of these and other such objects as may by law be deemed to be charitable.

And by

- Securing the establishment, maintenance, and management of the Community Centre for activities promoted by the Association and its constituent bodies in furtherance of the above projects or any of them.

The Association is a non-party in politics and non-sectarian in religion.

Achievements and Performance

During the year the Association continued to operate and maintain the Community Centre so it could be used by various groups within the community including Indoor Bowlers, a Zumba Group, a Keep Fit group and a Craft Group, senior citizens lunch club, private parties and fundraising for the above groups and various other charities.

The Association also organised the annual Christmas dinner and November Fireworks events for the community to attend. All these events are held in fulfilment of our Charitable Objectives so both the income and expenditure are classified as such in the accounts. Thanks are due to the volunteers for all their efforts in reducing costs and raising funds for the community centre.

The Centre gym was used during the year by both dedicated and occasional exercisers, particularly in the winter months and provides a service to the community due to the distance from other facilities.

The BCA have managed the funding of an administrator for a further 12 months, as well as a Handy Man who has helped maintain fundamental needs of the centre to ensure a safe environment for all users. Having an administrator has been beneficial to the day-to-day running of the hall's administration tasks, as well as organizing fundraising events, managing café and shop staff and the work involved with setting up craft groups.

Fundraising events during the year included two Big Breakfast events which were both an enormous success due to the time and commitment dedicated by all volunteers.

The Community Centre also provides accommodation for a doctor's surgery, fire station, and museum.

As well as supporting a recycling skip and owning the petrol pumps, the Association also contributed to civil life during the year by providing accommodation for the Polling Station, Community Council and Common Grazing meetings. The petrol pumps have been reactivated following construction of a new base and housing area to operate a 24/7 self-service fuel pump operation. This facility has been long missed by the community and is now providing a new revenue stream for the association, albeit minimal margin to aid running the community hall.

Bernera Community Association 2024-2025 Company SC200316 SC010113

An enormous amount of work was given by volunteers over the year to the Association and various clubs and groups. It has become clear from recent fundraising attempts that we are finding it increasingly difficult to sustain the level of service and to raise enough funds to keep the centre going and this is an ongoing issue. Those who work hard to provide this are determined to ensure the sustainability of the centre and to ensure that our community not only remains viable but prospers.

Financial Review

Financial Position on 30 September 2025

All events held at the hall are deemed to be charitable activities as they contribute to our objective of promoting the well-being of the community. Nevertheless, the aim is that each should cover its own direct costs and contribute to the hall running costs. Despite the challenges of generating income, at the end of the year the association received funds from events, subscriptions, donations and the 200 club.

The BCA received funding from the Great Bernera Community Development Trust which supported community social events including two film nights. A subsidy was also received in the year from funding through Great Bernera Community Development Trust, which enabled the fuel forecourt rates to be kept in line with forecourt rates in the main town.

Increases in energy costs are having an impact on the overall running costs of both the hall and café. A review of rental charges has been undertaken.

Reserves Policy

The directors consider that it is desirable to hold adequate reserves to maintain the charity's assets in a good state of repair and provide cash flow and our contribution to planned new projects and consider that, in the light of this, the present level of liquid unrestricted funds is not excessive. It is estimated that the annual basic running cost of the community centre is now in the region of £25,000 due to increased costs and the charity feels it is necessary to have at least these funds available in reserves to enable a sufficient timescale to raise further running costs.

Principal Funding Sources

The operational costs of the Hall and Association are met from a combination of income from events, centre use charges, and donations and subscriptions, with smaller amounts coming from social café profits.

In previous years we have been able to do extra fundraising and hold larger events such as weddings, lack of volunteers and reducing and aging population, which means we can no longer provide this and rely on more frequent smaller events to boost funds.

With the aid government grants, donations, subscriptions, and income generated from the 200 club, the funds of the community association are being managed carefully to ensure the community hall is maintained.

Structure, Governance and Management

Governing documents

The organisation is a charitable company, limited by guarantee, which was incorporated on 27 September 1999 and is recognised by the Office of the Scottish Charity Regulator as a Scottish Charity. The company was established under a Memorandum of Association that established its objects and powers and is governed under its Articles of Association. In the event of the company being wound up, the directors are required to contribute an amount not exceeding £1 each. Members of the Association pay an annual subscription. The Association itself has been operating for many years and was first registered as a charity in 1973.

Recruitment of new directors

The directors of the company are also charity trustees for the purposes of charity law. The recruitment and appointment of directors are organised at the Community Association's AGM. Members of the Association are invited to nominate members to be directors and seconders are sought from the membership. If they can legally be a company director there is no barrier to any person that is a member becoming a director. Recruitment is sought from the community at large to ensure that a cross section of the community is offered the opportunity to become directors and trustees of the Association. At the AGM in 2025, a new committee was appointed.

Organisational structure

The appointments of Chairperson, Vice-Chairman, Secretary and Treasurer are made by the directors at the first meeting following the AGM by nomination and secondment by fellow directors. The directors and committee meet regularly (usually at least monthly) and are responsible for the direction and management of the charity.

Risk management

The directors have considered the major risks to which the charity is exposed, in particular those relating to the finances and operations of the community centre and have put in place systems to mitigate their exposure to the major risks.

Reference and Administrative Details for the Year ended 30 September 2025

Charity Name:	Benera Community Association	
OSCR Charity Number:	SC010113	
Company Number:	SC200316	
Principal and Registered Office:	Benera Community Centre Breaclete, Great Bernera Isle of Lewis HS2 9LT	
Directors	Norma Macleod Glynis Davis Callum Macaulay Karina Macaulay Chrissie Macdonald	
Committee Members	Chrisetta Macleod Careen Maclennan Carolyn Prosser Ella Macaulay Jessica Macaulay Catherine Macaulay Joanna George	Isobel MacDonald John Latimer Matt Locke Zoe Macinnes
Independent Examiner: Solena Macleod Mrs Macs Books 50 Hillfoot Street Dunoon PA23 7DT	Bankers: Royal Bank of Scotland 17 North Beach Street Stornoway Isle of Lewis HS1 2XH	Solicitors: Anderson Macarthur & Co Old Bank of Scotland Buildings South Beach Street Stornoway Isle of Lewis HS1 2BG



Exemptions from Disclosure - There were no exemptions.

Funds held as custodian trustee on behalf of others - There were no funds held.

This report has been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, using Charities SORP FRS-102 and in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The Trustees declared that they have approved the trustees' report (including directors' report) above.

ON BEHALF OF THE CHARITY'S TRUSTEES/DIRECTORS

Signature	 <small>Norma Macleod (Jun 6, 2026 09:40:57 GMT+1)</small>	 <small>Karina Macaulay (Jun 6, 2026 11:26:24 GMT+1)</small>
Full Name	Norma Macleod	Karina Macaulay
Position	CHAIRPERSON	Director
Date	Jun 6, 2026	Jun 6, 2026

APPENDIX 3



Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period
Set out on pages

Independent examiner's report on the accounts v2						
Charity name BERNERA COMMUNITY ASSOCIATION						
Registered charity number SC010113						
Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	10	2024	To	30	09	2025
Set out on pages 6 - 15					(remember to include the page numbers of additional sheets)	

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 independent examiner's statement

My examination is 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 seeks explanations from the 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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 comply with Regulation 9 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.

Signed:

Solena MacLeod

Date:

3 June 2026

Name:

Solena MacLeod FICB PM Dip

Relevant professional qualification(s) or body (if any):

Institute of Certified Bookkeepers (ICB)

Address:

Mrs Macs Books
50 Hillfoot Street
Dunoon
Argyll, PA23 7DT

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

[Empty box for disclosure details]

Charity Name: Bernera Community Assoc		Charity No	SC010113	
		Company No		
Annual accounts for the period				
Period start date	01/10/2024	To	Period end date	30/09/2025

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income	funds		funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	4,389	-	-	4,389	51,682
Charitable activities	S02	17,957	56,207	-	74,164	28,633
Other trading activities	S03	131,231	2,312	-	133,542	138,507
Investments	S04	999	-	-	999	3,686
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	154,575	58,519	-	213,093	222,508
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	126,258	16,194	-	142,452	743
Charitable activities	S09	21,581	30,996	-	52,577	74,868
Separate material expense item	S10	-	-	-	-	124,705
Other	S11	-	-	-	-	13,196
Total	S12	147,839	47,190	-	195,029	213,512
Net income/(expenditure) before tax for the reporting period						
	S13	6,736	11,329	-	18,065	8,996
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)						
	S15	6,736	11,329	-	18,065	8,996
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S17	6,736	11,329	-	18,065	8,996
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	6,736	11,329	-	18,065	8,996
Reconciliation of funds:						
Total funds brought forward	S23	130,953	269,049	-	400,002	391,006
Total funds carried forward	S24	137,689	280,378	-	418,067	400,002

Charity Name: Bernera Community Association	Charity No	SC010113
	Company No	

Annual accounts for the period Period start date: 01/10/2024 To period end date: 30.09.2025

Section B Balance sheet

		Guidance note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	60,642	259,333	-	319,975	319,878
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	60,642	259,333	-	319,975	319,878
Current assets							
Stocks	(Note 18)	B06	10,950	-	-	10,950	1,743
Debtors	(Note 19)	B07	15,732	-	-	15,732	12,737
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	68,571	21,045	-	89,616	104,670
Total current assets		B10	95,253	21,045	-	116,298	119,150
Creditors: amounts falling due within one year	(Note 20)	B11	18,206	-	-	18,206	39,026
Net current assets/(liabilities)		B12	77,047	21,045	-	98,092	80,124
Total assets less current liabilities		B13	137,689	280,378	-	418,067	400,002
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	137,689	280,378	-	418,067	400,002
Funds of the Charity							
Endowment funds (Note 27)		B17	-	-	-	-	-
Restricted income funds (Note 27)		B18	-	280,378	-	280,378	269,049
Unrestricted funds		B19	137,689	-	-	137,689	130,953
Revaluation reserve		B20	-	-	-	-	-
Fair value reserve		B21	-	-	-	-	-
Total funds		B22	137,689	280,378	-	418,067	400,002

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Karina Macaulay Karina Macaulay (Jun 6, 2026 11:26:24 GMT+1)	
Karina Macaulay	Jun 6, 2026

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
Norma Macleod Norma Macleod (Jun 6, 2026 09:40:57 GMT+1)	Jun 6, 2026
Norma Macleod	Print name

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

<i>The Charity has sufficient funds to continue providing its aims and is run as a going concern</i>

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2

Accounting policies

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
✓	✓	✓

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
✓	✓	✓

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

	No*	N/a*
✓	✓	✓

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
✓	✓	✓

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
✓	✓	✓

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
✓	✓	✓

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
✓	✓	✓

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
✓	✓	✓

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
✓	✓	✓

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
✓	✓	✓

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
✓	✓	✓

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
✓	✓	✓

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
✓	✓	✓

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
✓	✓	✓

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Yes*	No*	N/a*
✓	✓	✓

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
✓	✓	✓

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*	No*	N/a*
✓	✓	✓

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Yes*	No*	N/a*
✓	✓	✓

Income from membership

Membership subscriptions received in the nature of a gift are recognised in Donations

Yes*	No*	N/a*
✓	✓	✓

subscriptions and Legacies.
Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

✓	✓	✓
Yes*	No*	N/a*
✓	✓	✓

Settlement of insurance claims Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes*	No*	N/a*
✓	✓	✓

Investment gains and losses This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes*	No*	N/a*
✓	✓	✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes*	No*	N/a*
✓	✓	✓

Governance and support costs Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes*	No*	N/a*
✓	✓	✓

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes*	No*	N/a*
✓	✓	✓

Grants with performance conditions Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes*	No*	N/a*
✓	✓	✓

Grants payable without performance conditions Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes*	No*	N/a*
✓	✓	✓

Redundancy cost The charity made no redundancy payments during the reporting period.

Yes*	No*	N/a*
✓	✓	✓

Deferred income No material item of deferred income has been included in the accounts.

Yes*	No*	N/a*
✓	✓	✓

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

Yes*	No*	N/a*
✓	✓	✓

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes*	No*	N/a*
✓	✓	✓

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes*	No*	N/a*
✓	✓	✓

2.4 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least

--	--	--

They are valued at cost.

Yes*	No*	N/a*
✓	✓	✓

The depreciation rates and methods used are disclosed in note 14.

Intangible fixed assets The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.

Yes*	No*	N/a*
✓	✓	✓

They are valued at cost.

Yes*	No*	N/a*
✓	✓	✓

Heritage assets The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.

Yes*	No*	N/a*
✓	✓	✓

They are valued at cost.

Yes*	No*	N/a*
✓	✓	✓

Investments Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes*	No*	N/a*
✓	✓	✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes*	No*	N/a*
✓	✓	✓

Stocks and work in progress Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes*	No*	N/a*
✓	✓	✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes*	No*	N/a*
✓	✓	✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes*	No*	N/a*
✓	✓	✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes*	No*	N/a*
✓	✓	✓

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

Yes*	No*	N/a*
✓	✓	✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes*	No*	N/a*
✓	✓	✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

--	--

Note 3		Income				
Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	3,275.51	-	-	3,276	6,293
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	40,065
	Membership subscriptions and sponsorships which are in substance donations	1,113.00	-	-	1,113	2,171
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	3,152
	Total	4,388.51	-	-	4,389	51,681
Charitable activities:	200 Club	1,020.01	-	-	1,020	-
	Funeral Services	2,775.00	-	-	2,775	950
	Gym membership (community wellbeing)	882.10	-	-	882	-
	Hall Hire Community Members	3,736.75	-	-	3,737	3,063
	Museum recharged electric	3,036.96	-	-	3,037	4,374
	Insurance Reshare	520.98	-	-	521	-
	Fundraising Events	5,985.35	-	-	5,985	20,247
	Grants Received (Charitable Activities)	-	48,918	-	48,918	-
	Grants Received (Charitable Activities Raising)	-	7,289	-	7,289	-
		-	-	-	-	-
		-	-	-	-	-
	Total	17,957.15	56,207.07	-	74,164	28,634
Other trading activities:	Fuel Pump (Rural Operation)	99,781.75	-	-	99,781.75	109,797
	Electric Vehicle EV Point	460.23	-	-	460.23	495
	Merchandise	2,491.74	-	-	2,491.74	2,532
	Social Café Income	16,822.91	-	-	16,822.91	16,971
	Community Shop Income	6,799.91	-	-	6,799.91	7,602
	Grants Received	-	2,311.51	-	2,311.51	-
	Rural Fuel Duty Relief	4,225.70	-	-	4,225.70	-
	Hall Hire (non members)	648.33	-	-	648.33	-
	200 Club	-	-	-	-	1,110
		Total	131,230.57	2,311.51	-	133,542
Income from investments:	Interest income	999	-	-	999	1,536
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	2,150
	Other	-	-	-	-	-
	Total	999	-	-	999	3,686
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		Total	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	
TOTAL INCOME		154,575	58,519	-	213,093	222,508



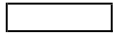
Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1	CNES Grant Employment Funding	15,833
Government grant 2	CNES Grant Solar Panel Battery Pack	7,614
Government grant 3	UCVO (Uist Council) TSI Wellbeing Grant	1,750
Other	CNES Grant - Playpark	1,500
Other	Tesco Groundworks Funding	500
	Total	27,197

	Description	Last year £
Government grant 1	DTAS Cost of Living Crisis Grant	9,200
Government grant 2	TSI Third Sector Wellbeing Grant	1,259
Government grant 3	CNES Grant supporting job roles	18,620
	CNES Solar Panel Grant	725
	Postcode Lottery Funding	1,519
Other		
	Total	31,322

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>	CNES Grant £15,833 to support job roles fund utilisation commenced October 2025 Tesco Groundworks Grant fund allocated to playpark upkeep November 2025 CNES Grant - playpark goundworks and equipment install scheduled early 2026 Solar Panel Grant balance to be allocated towards battery pack PPL playpark funds balance allocated towards groundworks for equipment install schedule early 2026	DTAS Grant to support cost of living crisis £9,200 TSI Wellbeing Fund £1,258.77 CNES £18,620 Solar Panel Grant balance £724.66 PPL Postcode Lottery Grant £1,518.62

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		



Note 6 Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	565	-	-	565	565	-	-	565
Staging fundraising events	991	440	-	1,431	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	4,330	320	-	4,650	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	275	-	-	275	178	-	-	178
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities Café	10,519	631	-	11,150	-	-	-	-
Other trading activities Fuel Pump Rural	97,981	1,783	-	99,763	-	-	-	-
Other trading activities Fuel Pump Merchant Fees	854	-	-	854	-	-	-	-
Other trading activities Electric Vehicle EV Point (Rural)	898	-	-	898	-	-	-	-
Insurance (Social Café & Shop Areas)	2,695	-	-	2,695	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Bookkeeping & Accounts Preparation	1,710	-	-	1,710	-	-	-	-
Investment administration costs	513	11,331	-	11,845	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	4,927	1,689	-	6,616	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	126,258	16,194	-	142,452	743	-	-	743
Expenditure on charitable activities:								
Bookkeeping & Accounts Preparation	1,710	-	-	1,710	-	-	-	-
Bank Fees	916	-	-	916	-	-	-	-
Cleaning Supplies	357	-	-	357	-	-	-	-
Cleaning Fees	899	-	-	899	-	-	-	-
Depreciation	1,319	17,330	-	18,649	-	-	-	-
General Expense	708	148	-	857	-	-	-	-
Insurance (apportioned equally across five primary asset and operational areas)	4,042	-	-	4,042	-	-	-	-
IT Software & Consumables	356	-	-	356	-	-	-	-
Light, Heat & Power	6,219	-	-	6,219	-	-	-	-
Postage, Stationery	97	7	-	104	-	-	-	-
Repairs & Maintenance	3,372	-	-	3,372	6,398	4,528	-	10,926

Funeral Services Supplies	316	-	-	316	-	-	-	-
Broadband	513	-	-	513	-	-	-	-
Charitable Event Costs		6,222	-	6,222	-	-	-	-
Administrator & Maintenance Allocation	757	7,289	-	8,046	-	-	-	-
Hall Running Costs recorded LY	-	-	-	-	17,966	20,319	-	38,285
Social Café Costs recorded LY moved to	-	-	-	-	4,186	7,473	-	11,659
Event Costs recorded LY moved to raising	-	-	-	-	2,622	11,376	-	13,998
Total expenditure on charitable activities	21,581	30,996	-	52,578	31,172	43,696	-	74,868

Separate material item of expense

Fuel Pump Expenditure recorded LY moved	-	-	-	-	106,256	722	-	106,978
Depreciation recorded LY moved to	-	-	-	-	1,482	16,245	-	17,727
	-	-	-	-	-	-	-	-
Total	-	-	-	-	107,738	16,967	-	124,705

Other

Community Shop recorded LY falls under	-	-	-	-	9,568	1,237	-	10,805
Donation	-	-	-	-	290	-	-	290
Accountanty & Banking recorded LY split	-	-	-	-	2,101	-	-	2,101
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	11,959	1,237	-	13,196
TOTAL EXPENDITURE	147,839	47,190	-	195,030	151,612	61,900	-	213,512

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Section C Notes to the accounts (cont)

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

Improvement to Property	Community Resilience	Fixtures & Fittings	Plant & Equipment Garden & Play Area	All Polytunnel	Computer Equipment	Petrol Pumps	Vehicle Electric Point	Solar Panels (Under Fixtures & Fittings in Xero)	Total
£	£	£	£	£	£	£	£	£	£
At the beginning of the year	1,135	100,887	139,170	46,333	2,868	122,487	9,583	14,255	921,271
Additions	5,230	4,952	950	-	-	-	-	7,614	18,745
Revaluations	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-	-	-	-
At end of the year	489,782	105,839	140,120	46,333	2,868	122,487	9,583	21,869	940,016

14.2 Depreciation and impairments

SL	SL	RB	RB	RB	RB	RB	RB	RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
50 years	4 Years	15%	10%	10%	15%	10%	10%	10%		
At beginning of the year	1,135	86,838	127,011	46,333	1,584	103,484	4,149	2,877	601,391	
Disposals	-	-	-	-	-	-	-	-	-	-
Depreciation	9,953	2,850	1,311	-	193	1,900	543	1,899	18,650	
Impairment	-	-	-	-	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-	-	-	-	-
At end of the year	237,932	89,688	128,322	46,333	1,777	105,385	4,693	4,776	620,041	

14.3 Net book value

Net book value at the beginning of the year	256,573	-	0	14,049	12,159	-	1,284	19,002	5,434	11,378	319,879
Net book value at the end of the year	251,850	-	0	16,151	11,798	-	1,091	17,102	4,890	17,092	319,975

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
<i>Opening</i>	-	£ -	-	-	-
<i>Added in period</i>		£ 107,574.28	-	-	-
<i>Expensed in period</i>	-	-£ 99,763.00	-	-	-
<i>Impaired</i>	-	£ -	-	-	-
<i>Closing</i>	-	£ 7,811.28	-	-	-
Other trading activities:					
<i>Opening</i>	-	£ 1,007.71	-	-	-
<i>Added in period</i>	-	£ 4,212.25	-	-	-
<i>Expensed in period</i>	-	-£ 3,563.16	-	-	-
<i>Impaired</i>	-	£ -	-	-	-
<i>Closing</i>	-	£ 1,656.80	-	-	-
Other:					
<i>Opening</i>	-	735	-	-	-
<i>Added in period</i>	-	457	-	-	-
<i>Expensed in period</i>	-	290	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	1,482	-	-	-
Total this year	-	10,950	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

This year	Last year
£	£

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	2,006.8	1,297.3
Prepayments and accrued income	13,725.7	11,439.8
Other debtors	-	-
Total	15,732.4	12,737.1

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	16,604	5,492	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	31,322	-	-
Taxation and social security	836	2,107	-	-
Other creditors	766	104	-	-
Total	18,206	39,026	-	-

20.2 Deferred income

Please complete this note if the charity has deferred

Please explain the reasons why income is deferred.

This year	Last year
	Solar Panel Grant deposit paid remainder not yet realised in the year £724.66 Garden fund not realised in the year £1518.62 CNES Grant (allocated for job roles) £18,620 TSI Wellbeing Fund £1,258.77

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	31,322	51,104
Amounts added in current period		35,761
Amounts released to income from previous periods	- 31,322	- 55,543
Balance at the end of the reporting period	-	31,322

Section C

Notes to the accounts

(cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Fixed Assets Restricted Funds	R		269049.46		-17330.06	7614		259,333
Playpark/PPL	R	Postcode Lottery Fund balance for the garden and playpark groundworks, equipment and maintenance.	1,519	-	-	-	-	1,519
Solar Panel Grant (aiming POD Grant & Polycarb (funds diverted for Caretaker and Development Work continued employment)	R	Solar Panel Grant balance to be allocated to support cost of solar panel battery pack	725	-	-	-	-	725
TSI Wellbeing Fund	R	Diverted funds - approval obtained to support Administrator and Maintenance employment roles	18,620	-	18,620	-	-	-
GBCDT transfer DTAS Funding	R	Funding to support rural community social events	1,259	-	1,259	-	-	-
UCVO - TSI Wellbeing Grant	R	Funding to support Cost of Living Aid to the Community	9,200	-	9,200	-	-	-
Groundwork UK Grant	R	Funding TSI (Third Sector Interface) mental well-being/social inclusion fund events	-	1,750	782	-	-	968
CNES Grant Solar Battery Pack	R	Funding to support maintenance of grounds including garden, playpark	-	500	-	-	-	500
Crown Estate Funding awarded - cont administrator and handyman roles	R	Funding for battery pack to support operating the solar panel	-	7,614	7,614	-	-	-
CNES Grant received 21.11.2024 - Playpark	R	Funding to support employment to aid the running and maintenance of the community hall	-	15,833	-	-	-	15,833
Other funds (balancing figure)	N/a	Funding to support the maintenance and equipment of the playpark	-	1,500	-	-	-	1,500
Total Funds as per balance sheet			300,372	27,197	54,804	7,614	-	280,378

Yes* No*

Fund balances carried forward include assets and liabilities denominated in a foreign currency

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Fixed Assets Restricted Funds			275406.33	-	16,245	9,888	-	269,049
Playpark/PPL deferred income		Postcode Lottery Fund balance for the garden and playpark groundworks, equipment and maintenance.	£ 5,123.42	-	3,605	-	-	1,519
Solar Panel Grant		Solar Panel Grant balance to be allocated to support cost of solar panel battery pack	£ 724.66	-	-	-	-	725
Clamping POD Grant & Polycarb (funds diverted for Caretaker and Development Work continued employment)		Diverted funds - approval obtained to support Administrator and Maintenance employment roles	£ 22,000.00	-	3,380	-	-	18,620
Grant for employment opportunities		Funding to support employment to aid the running and maintenance of the community hall	£ 23,256.00	-	-	-	-	-
DTAS 2023 via GBCDT		Funding to support Cost of Living Aid to the Community	-	£ 7,741.68	7,742	-	-	-
Tesco Groundwork Grant		Funding to support maintenance of grounds including garden, playpark	-	£ 375.00	375	-	-	-
CLLD Funding		CLLD Meet & Eat Grant to support rural community social connections	-	£ 2,384.65	2,385	-	-	-
TSI Wellbeing Fund		Funding to support rural community social events		£ 6,810.00	5,551			1,259
CNES Grant				£ 500.00	500			-
Crown Estate Playpark Equipment Grant		Playpark Equipment for Children	-	£ 8,750.00	8,750	-	-	-
GBCDT transfer DTAS Funding		Funding to support Cost of Living Aid to the Community	-	£ 9,200.00	-	-	-	9,200
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			326,510	35,761	71,788	9,888	-	300,372

Yes*	No*
✓	✓

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
Careen MacLennan	Governing document	1,901	-	-	-	1,901
Catherine Macaulay	Governing document	2,884	-	-	-	2,884
Chrisetta Macleod	Governing document	190	-	-	-	190
Glynis Davis	Governing document	3,263	-	-	-	3,263
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

To support the running of the café and shop including monitoring, replenishing and entering stock, providing baking and cleaning services.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
Catherine Macaulay	Governing Document	2,842	-	-	-	2,842
Chrissie MacDonald	Governing Document	99	-	-	-	99
Chrisetta Macleod	Governing Document	403	-	-	-	403
Ella Macaulay	Governing Document	20	-	-	-	20
Glynis Davis	Governing Document	5,041	-	-	-	5,041
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

To support the running of the café and shop including monitoring, replenishing and entering stock, providing baking and cleaning services.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	80	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	80	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

	2	
--	---	--

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

Last year

There have been no related party transactions in the reporting period (True or False)

--

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--









BCA YE SEP 2025 ACCOUNTS AND ANNUAL REPORT

Final Audit Report

2026-06-06

Created:	2026-06-05
By:	Kathleen MacDonald (kpmacd70@gmail.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAvjrB7yWoi47jN71WJRQku_fLXatV4eqO

"BCA YE SEP 2025 ACCOUNTS AND ANNUAL REPORT" History

-  Document created by Kathleen MacDonald (kpmacd70@gmail.com)
2026-06-05 - 10:37:48 PM GMT- IP address: 109.147.238.95
-  Document emailed to Norma Macleod (airighard@yahoo.com) for signature
2026-06-05 - 10:41:44 PM GMT
-  Email viewed by Norma Macleod (airighard@yahoo.com)
2026-06-06 - 8:39:27 AM GMT- IP address: 87.248.116.78
-  Document e-signed by Norma Macleod (airighard@yahoo.com)
Signature Date: 2026-06-06 - 8:40:57 AM GMT - Time Source: server- IP address: 86.172.106.127 - Signature Appearance Selected: MOBILE_DRAW
-  Document emailed to Karina Macaulay (karina@bostahouse.com) for signature
2026-06-06 - 8:40:59 AM GMT
-  Email viewed by Karina Macaulay (karina@bostahouse.com)
2026-06-06 - 10:24:54 AM GMT- IP address: 66.249.93.65
-  Document e-signed by Karina Macaulay (karina@bostahouse.com)
Signature Date: 2026-06-06 - 10:26:24 AM GMT - Time Source: server- IP address: 81.156.32.183 - Signature Appearance Selected: TYPE
-  Agreement completed.
2026-06-06 - 10:26:24 AM GMT