REGISTERED COMPANY NUMBER: SC263704 (Scotland)
REGISTERED CHARITY NUMBER: SC035251

THE EAST CAMP TRUST

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

Nicolson Accountancy
Trinity House
31 Lynedoch Street
Glasgow
G3 6EF

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for the Year Ended 31 March 2022

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022

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 2022. 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 the Trust is the regeneration of the East Camp site in Balivanich.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure
The trustees are appointed by the members of the Trust.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
SC263704 (Scotland)

Registered Charity number
SC035251

Registered office
East Camp
Balivanich
Benbecula
Western Isles
HS7 5LA

Trustees
Dr P Keiller Medical doctor
Mrs S MacDonald Journalist
Mr M Hocine Substance missue co-ordinator
Mr G W Manchester Adult learning tutor
Mrs D A Macvicar Carer

Company Secretary
Mr R MacKay

Independent Examiner
Sue Nicolson
Nicolson Accountancy
Trinity House
31 Lynedoch Street
Glasgow
G3 6EF

Approved by order of the board of trustees on 25 January 2023 and signed on its behalf by:

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022

Mrs S MacDonald - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE EAST CAMP TRUST

I report on the accounts for the year ended 31 March 2022 set out on pages four to eleven.

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.

Sue Nicolson
Nicolson Accountancy
Trinity House
31 Lynedoch Street
Glasgow
G3 6EF

25 January 2023

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Investment income	2	**8,861**	**-**	**8,861**	11,495
EXPENDITURE ON					
Raising funds		-	-	-	3,021
Charitable activities					
East Camp Regeneration		**11,479**	**167**	**11,646**	9,367
Total		**11,479**	**167**	**11,646**	12,388
NET INCOME/(EXPENDITURE)		**(2,618)**	**(167)**	**(2,785)**	(893)
RECONCILIATION OF FUNDS					
Total funds brought forward		**68,203**	**6,909**	**75,112**	76,005
TOTAL FUNDS CARRIED FORWARD		**65,585**	**6,742**	**72,327**	75,112

The notes form part of these financial statements

BALANCE SHEET
31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	**31.3.22 Total funds £**	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	5	**38,723**	**6,664**	**45,387**	46,582
CURRENT ASSETS					
Cash at bank		**28,157**	**78**	**28,235**	29,825
CREDITORS					
Amounts falling due within one year	6	**(1,295)**	**-**	**(1,295)**	(1,295)
NET CURRENT ASSETS		**26,862**	**78**	**26,940**	28,530
TOTAL ASSETS LESS CURRENT LIABILITIES		**65,585**	**6,742**	**72,327**	75,112
NET ASSETS		**65,585**	**6,742**	**72,327**	75,112
FUNDS	7				
Unrestricted funds				**65,585**	68,203
Restricted funds				**6,742**	6,909
TOTAL FUNDS				**72,327**	75,112

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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

continued...

BALANCE SHEET - continued
31 March 2022

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 25 January 2023 and were signed on its behalf by:

Dr P Keiller - Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2022

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.

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.

Freehold property	- 2% on cost
Horticultural equipment	- 20% 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.

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

2. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Rents received	**8,861**	11,495

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

3. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	1,195	1,195

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

5. TANGIBLE FIXED ASSETS

	Freehold property	Horticultural equipment	Totals
	£	£	£
COST			
At 1 April 2021 and 31 March 2022	59,749	10,423	70,172
DEPRECIATION			
At 1 April 2021	13,167	10,423	23,590
Charge for year	1,195	-	1,195
At 31 March 2022	14,362	10,423	24,785
NET BOOK VALUE			
At 31 March 2022	45,387	-	45,387
At 31 March 2021	46,582	-	46,582

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Accrued expenses	**1,295**	1,295

7. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	**68,203**	**(2,618)**	**65,585**
Restricted funds			
Voluntary Action Fund	**6,909**	**(167)**	**6,742**
TOTAL FUNDS	**75,112**	**(2,785)**	**72,327**

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**8,861**	**(11,479)**	**(2,618)**
Restricted funds			
Voluntary Action Fund	**-**	**(167)**	**(167)**
TOTAL FUNDS	**8,861**	**(11,646)**	**(2,785)**

Comparatives for movement in funds

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	68,929	(726)	68,203
Restricted funds			
Voluntary Action Fund	7,076	(167)	6,909
TOTAL FUNDS	76,005	(893)	75,112

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

7. 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	11,495	(12,221)	(726)
Restricted funds			
Voluntary Action Fund	-	(167)	(167)
TOTAL FUNDS	11,495	(12,388)	(893)

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	68,929	(3,344)	65,585
Restricted funds			
Voluntary Action Fund	7,076	(334)	6,742
TOTAL FUNDS	76,005	(3,678)	72,327

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,356	(23,700)	(3,344)
Restricted funds			
Voluntary Action Fund	-	(334)	(334)
TOTAL FUNDS	20,356	(24,034)	(3,678)

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.