Charity number: SC035251

Company number: SC263704

THE EAST CAMP TRUST

(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

THE EAST CAMP TRUST
(A company limited by guarantee)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

THE EAST CAMP TRUST
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name:	The East Camp Trust
Registered Office and Operational Address:	East Camp Balivanich Benbecula Western Isles HS7 5LA
Charity Registration Number:	SC035251
Company Registration Number:	SC263704
Trustees:	Dr P Keiller Medical - Doctor Mrs S MacDonald - Journalist Mr M Hocine - Substance misuse co-ordinator Mr G W Manchester - Adult Learning Tutor Mrs D A Macvicar - Carer
Company Secretary:	Mr R MacKay
Independent Examiners:	Wylie & Bisset LLP 168 Bath Street Glasgow G2 4TP
Bankers:	Bank of Scotland The Mound Edinburgh EH1 1YZ

THE EAST CAMP TRUST
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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The Trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's memorandum and articles of association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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.

Objective and Activities

The objective 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.

Trustees' responsibilities in relation to the financial statements

The Trustees (who are also directors of The East Camp Trust for the purposes of company law) are responsible for preparing the Trustees' Annual Report 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 which 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 these financial statements, the Trustees are required to:

- and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

Trustees' responsibilities in relation to the financial statements (continued)

- prepare financial statements on the ongoing concern basis unless it is inappropriate to preserve that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities and Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the Trust deed. They are also responsible for safeguarding the charitable company assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

Approved by the trustees and signed on their behalf by:

DocuSigned by:
Shona MacDonald
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Name: Shona MacDonald

Date: 19 March 2024

INDEPENDENT EXAMINERS' REPORT TO THE MEMBERS OF THE EAST CAMP TRUST FOR THE YEAR ENDED 31 MARCH 2023

I report on the accounts of the charity for the year ended 31 March 2023, which are set out on pages 5 to 12.

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.

The charity 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 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 view given by the accounts.

Independent examiner's statement

In the course of 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 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.

DocuSigned by:
Mark Mulholland
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Mark Mulholland, F.C.C.A
Wylie & Bisset LLP
168 Bath Street
Glasgow
G2 4TP

Date: 19 March 2024

THE EAST CAMP TRUST
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	*Unrestricted Funds 2022 £*	*Restricted Funds 2022 £*	*Total Funds 2022 £*
Income and endowments from:							
Investment Income	4	7,910	-	**7,910**	*8,861*	-	***8,861***
Total income		7,910	-	**7,910**	*8,861*	-	***8,861***
Expenditure on:							
Charitable activities	5	14,497	-	**14,497**	*11,479*	*167*	***11,646***
Total expenditure		14,497	-	**14,497**	*11,479*	*167*	***11,646***
Net (expenditure)		(6,587)	-	**(6,587)**	*(2,618)*	*(167)*	***(2,785)***
Transfers between funds		-	-	-	-	-	-
Net movement in funds		(6,587)	-	**(6,587)**	*(2,618)*	*(167)*	***(2,785)***
Funds reconciliation							
Total funds brought forward	10	65,585	6,742	**72,327**	*68,203*	*6,909*	***75,112***
Total funds carried forward	10	58,998	6,742	**65,740**	*65,585*	*6,742*	***72,327***

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

THE EAST CAMP TRUST
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BALANCE SHEET AS AT 31 MARCH 2023

	Note	Total 2023 £	Total 2022 £
Fixed assets	8	44,192	45,387
Current assets			
Cash at bank and in hand		22,842	28,235
Total current assets		22,842	28,235
Liabilities			
Creditors falling due within one year	9	(1,294)	(1,295)
Net current assets		21,548	26,940
Net assets		65,740	72,327
The funds of the charity			
Unrestricted income funds	10	58,998	65,585
Restricted income funds	10	6,742	6,742
Total charity funds		65,740	72,327

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Trustees and signed on their behalf by:

DocuSigned by:

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Name: Shona MacDonald

Date: 19 March 2024

Company number: SC263704

THE EAST CAMP TRUST
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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements.

The financial statements have been prepared in accordance 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), the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

(b) Funds structure

Unrestricted income funds comprise funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Trustees, at their discretion, have created a fund for a specific purpose. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. The main restricted funds are created by donations which are for specific purposes, as specified by the donors.

Further details of each restricted fund are disclosed in note 10.

(c) Income recognition

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

(d) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings. For more information on this attribution, refer to note (e) below.

(e) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

THE EAST CAMP TRUST
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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

(f) **Allocation of support and governance costs (continued)**

Governance costs and support costs relating to charitable activities have been apportioned based on the time spent on those activities by the Trustees. The allocation of support and governance costs is analysed in note 6.

(g) **Tangible fixed assets and depreciation**

Depreciation is charged to write off the assets on a straight line basis over their useful lives which are considered from time to time as the need arises.

	Basis
Freehold property	2% on cost
Horticultural equipment	20% on cost

(h) **Donated goods**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Trustees is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(i) **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(j) **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(k) **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(l) **Financial instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

THE EAST CAMP TRUST
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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

(m) **Taxation**
The company is a charitable company within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

(o) **Judgements and key sources of estimation uncertainty**
In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. 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 underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

2. Legal status of the Trust
The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. Related party transactions and trustees' expenses and remuneration
The Trustees of the charity are all volunteers and do not receive any remuneration or other benefit in cash or kind (2022: £nil).

There were no donations to the charity from any trustees' close family members (2022: £nil).

There were no other amounts received from related parties during the year (2022: £nil).

4. Donations and legacies

	2023	2022
	£	£
Rents received	7,910	8,861
	7,910	8,861

5. Expenditure on charitable activities

	2023	2022
	£	£
Sun-Contractor Payments	5,930	5,254
Repairs and renewals	2,027	2,704
Depreciation	1,195	1,195
Governance costs (note 6)	2,256	528
Support costs (note 6)	3,089	1,965
	14,497	11,646

THE EAST CAMP TRUST
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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

6. Allocation of governance and support costs

The breakdown of support costs and how they were allocated between governance and other support costs is shown in the table below:

Cost type	2022 Total Allocated £	2022 East Camp Regeneration £	Basis of Apportionment
Telephone and internet	901	901	*Time spent*
Insurance	1,064	1,064	*Direct*
	1,965	1,965	

Cost type	2023 Total Allocated £	2023 East Camp Regeneration £	Basis of Apportionment
Telephone and internet	1,417	1,417	*Time spent*
Insurance	1,672	1,672	*Direct*
	3,089	3,089	

Governance costs	2023 £	2022 £
Independent examiner's fee 2023	1,194	-
Independent examiner's fee 2022	510	-
Independent examiner's fee 2021	552	-
Independent examiner's fee 2020	-	528
	2,256	528

7. Net income/(expenditure) for the year

This is stated after charging:	2023 £	2022 £
Depreciation	1,195	1,195
Independent examination fees 2023	1,194	-
Independent examination fee 2022	510	-
Independent examination fee 2021	552	-

THE EAST CAMP TRUST
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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

8. Fixed Assets

	Freehold Property £	Horticultural Machinery £	Total £
Cost			
At 1 April 2022	59,749	10,423	70,172
Additions	-	-	-
Disposals	-	-	-
At 31 March 2023	59,749	10,423	70,172
Depreciation			
At 1 April 2022	14,362	10,423	24,785
Depreciation charge for year	1,195	-	1,195
At 31 March 2023	15,557	10,423	25,980
Net book value			
At 31 March 2023	44,192	-	44,192
At 31 March 2022	45,387	-	45,387

9. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	1,294	1,295
	1,294	1,295

10. Analysis of charitable funds

2022 Analysis of fund movements	Balance b/f £	Income £	Expenditure £	Transfers £	Balance c/f £
Unrestricted funds					
General funds	68,203	8,861	(11,479)	-	65,585
Total unrestricted funds	68,203	8,861	(11,479)	-	65,585
Restricted funds					
Voluntary Action Fund	6,909	-	(167)	-	6,742
Total restricted funds	6,909	-	(167)	-	6,742
Total funds	75,112	8,861	(11,646)	-	72,327

2023 Analysis of fund movements	Balance b/f £	Income £	Expenditure £	Transfers £	Balance c/f £
Unrestricted funds					
General funds	65,585	7,910	(14,497)	-	58,998
Total unrestricted funds	65,585	7,910	(14,497)	-	58,998
Restricted funds					
Voluntary Action Fund	6,742	-	-	-	6,742
Total restricted funds	6,742	-	-	-	6,742
Total funds	72,327	7,910	(14,497)	-	65,740

THE EAST CAMP TRUST
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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

10. Analysis of charitable funds (continued)

a) Unrestricted funds are funds where neither the donor nor the Trustees have specified conditions on their use and are therefore available for all purposes of the charity.

b) Restricted funds comprise amounts specified by the donor as being for the following purposes:

Voluntary Action Fund – to hold any restricted funds/grants for specific projects, and for such to be paid out of it.

11. Net assets over funds

2022	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Fixed Assets	45,387	-	45,387
Bank	28,235	-	28,235
Current liabilities	(1,295)	-	(1,295)
	72,327	-	72,327

2023	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Fixed Assets	44,192	-	44,192
Bank	22,842	-	22,842
Current liabilities	(1,294)	-	(1,294)
	65,740	-	65,740