REGISTERED COMPANY NUMBER: SC261004 (Scotland)
REGISTERED CHARITY NUMBER: SC016425

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

FOR

LEWIS AND HARRIS YOUTH CLUBS ASSOCIATION

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

LEWIS AND HARRIS YOUTH CLUBS ASSOCIATION

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2025

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 May 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 main objectives of the charity are to promote the benefit of young people in the Lewis and Harris area by associating the local and statutory authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide or promote the provision of facilities, in the interests of social welfare, for recreation and other leisure time occupation thereby improving the conditions of life of the aforementioned young people and developing their physical, mental and spiritual capacities so that they may grow to full maturity as individuals and members of society and for this purpose:-

(i) unite all youth clubs active within Lewis and Harris through membership of the Association;

(ii) assist with the formation of new youth clubs in Lewis and Harris;

(iii) represent members' interests in dealing with central government departments, local authorities, voluntary organisations and other bodies;

(iv) raise and hold funds towards the furtherance of the foregoing object.

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.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The normal succession of adult volunteers for youth clubs was interrupted by the pandemic, and clubs continue to struggle to find enough volunteers to provide rotas for club nights. However, despite this shortage there is lots of enthusiasm, and some parts of the islands are building momentum to re-establish clubs in 2025 that have been defunct for a while.

During the year, the charity:-
- continued to act as a support network for youth clubs throughout the Lewis and Harris area by disseminating information from Youth Scotland to all club contacts and helping with enquiries;
- worked with both old and new clubs being formed to assist with the safety and regulatory side;
- helped deliver club sessions for both new and well established clubs;
- continued to operate and manage the centre at Scaladale, Isle of Harris;
- with the employment of a new Chief Instructor/Centre Manager, qualified for and obtained licensing from AALA and recommenced a wide range of activities provision;
- provided residential accommodation for groups from the islands, and from other parts of Scotland;
- raised funds for maintenance and running of the Scaladale centre;
- started a new Young Leaders group funded in part by the Robertson Trust and in part from our own reserves.

We remain extremely grateful for the flexibility displayed by the Robertson Trust, allowing the timing of projects to flex around the challenges we have faced as a result of the pandemic and difficulties with recruitment.

ACHIEVEMENTS AND PERFORMANCE

Internal and external factors

GRANTS

During the year we applied for and were awarded two new small grants. The grants were awarded in 2024-25 but spent after the year end: £400 from the Gaelic Language Society was used to replace signage inside and outside the Scaladale centre with Gaelic/English bilingual signs, and £700 from Stornoway Trust LWP funds sponsored activity days in the summer holidays.

SCALADALE CENTRE

We were pleased to recruit a new Chief Instructor/Centre Manager at the start of our financial year. By June Scaladale had qualified for a renewed AALA licence, following an intensive reworking of the activity plans and risk strategies to suit current circumstances. Because of lack of staffing at Scaladale at the time of year that schools were making arrangements for outside activities, almost no local school groups came to Scaladale in summer 2024. The time freed up was used to provide activities for youth groups, families and individuals and more nights hostel provision. Although extremely busy at the Centre, this mix of customers failed to bring in as much income as larger groups would have done.

We continue to rent the boat shed on the shore near the centre from the North Harris Trust. As well as providing a good base for water activities, this has been invaluable for storing our watercraft and equipment, which now have shelter from the Harris weather. Donations from two local boat owners contribute to the cost of the electric supply to the shed.

Normal maintenance costs continue to rise with the aging of the centre. Over the next few years we expect to be spending quite a bit on replacing parts of the centre which are reaching the end of their life span.

The net effect for 2024-25 has been that the LHYCA Scaladale centre made a loss for the year (before depreciation) of £4,507.

FINANCIAL REVIEW

Financial position

During the year, the charity's resources expended exceeded incoming resources resulting in net expenditure of £20,092 for the period (2024 - net expenditure of £11,986). This represents a decrease of £6,713 in unrestricted funds and a decrease of £13,379 in restricted funds. As a result, unrestricted reserves have decreased to £17,746 (2024 - £24,459) and restricted funds have decreased to £381,634 (2024 - £395,013). Total funds of £399,380 were held at year-end (2024 - £419,472).

Unrestricted funds includes funds of £11,720 relating to tangible fixed assets which are utilised to fund the future depreciation of the fixed assets (2024 - £13,425). After making allowance for these funds, unrestricted free reserves of £6,026 were held at year-end (2024 - £11,034).

The decrease in restricted funds relates mainly to the depreciation charge for the year charged to restricted funds in respect of the outdoor activity centre, annex, equipment and vehicles, less any capital grants received. The restricted Outdoor Centre and Equipment funds represent the funds raised to assist with the building of the outdoor activity centre/annex and the purchase of equipment and vehicles and are utilised to fund the future depreciation of the capital expenditure.

Principal funding sources

The charity funds its activities from grants, donations, fundraising and outdoor centre fees. Full details of the charity's principal funding sources are included in the notes to the financial statements.

Investment policy and objectives

The charity's reserves are maintained in bank accounts as the current level of reserves are required to meet the association's short term operational requirements.

Reserves policy

The trustees have examined the charity's requirements for reserves and have established a policy that requires three months running costs for the Scaladale Centre to be held in general reserves. This would currently equate to approximately £22,000. By the end of this financial year much of the reserves had been utilised to rebuild the Scaladale offering ready for summer 2025. The trustees are fully aware of and have agreed the use of reserve funds and have taken action to maximise the potential of the Scaladale Centre in order to correct this during 2025-2026.

FUTURE PLANS

The Association plans to continue the activities outlined above in the forthcoming year subject to satisfactory funding arrangements.

We are very grateful to the Robertson Trust for their 3 year support for the Young Leaders project starting in 2022. The Association is seeking matching funds for year 3 and to continue this into future years.

Minibuses (as well as being expensive to keep on the road) have become more of a challenge to crew as fewer and fewer drivers have a D1 endorsement. In addition both our minibuses are reaching the end of their operational usefulness to the Centre and future plans are to use a mix of MPVs and the group's own minibuses, and exceptionally hired minibuses.

Applications are being made for grant support for capital expenditure to reduce maintenance, activities and transport costs.

More board members are being sought from member clubs and in the wider community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Association is a charitable company limited by guarantee, incorporated on 17 December 2003 and registered as a charity with effect from 10 May 2004. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, the members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the Elected Directors are appointed by all the members at the Annual General Meeting. One half of the directors must retire by rotation at each Annual General Meeting.

Organisational structure

The charity has a board of up to ten trustees who are involved in the organisation of youth activities within the community. The trustees meet monthly and are responsible for the direction and policy of the charity. The board had 4 trustees throughout the year. The board was supported by other members of the community and employees from Comhairle nan Eilean Siar.

The day to day management of the Scaladale Centre is delegated to the Chief Instructor/Centre Manager with the support of the board members.

Induction and training of new trustees

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

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate their exposure to the major risks. Procedures are in place to ensure compliance with all legislation and guidance relating to the operation of the outdoor activities centre and working with young people.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC261004 (Scotland)

Registered Charity number

SC016425

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2025

Registered office
Scaladale Centre
Ardvourlie
Isle of Harris
HS3 3AB

Trustees
J Macdonald
G M Macdonald
M Campbell (resigned 10.12.24)
L J Eller
M I Watts

Independent Examiner
John E Moffat BA FCA
CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
Isle of Lewis
Western Isles
HS1 2DS

Bankers
Bank of Scotland
47 Cromwell Street
Stornoway
Isle of Lewis
HS1 2DE

Solicitors
Anderson Macarthur
Old Bank of Scotland Buildings
Stornoway
Isle of Lewis
HS1 2BG

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 27 May 2026 and signed on its behalf by:

G M Macdonald - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LEWIS AND HARRIS YOUTH CLUBS ASSOCIATION

I report on the accounts for the year ended 31 May 2025 set out on pages six to eighteen.

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

27 May 2026

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MAY 2025

	Notes	Unrestricted funds £	Restricted funds £	31.5.25 Total funds £	31.5.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	9,914	-	9,914	3,872
Charitable activities	5				
Youth development		200	-	200	1,684
Scaladale Centre		70,862	922	71,784	52,236
Investment income	4	-	-	-	13
Total		80,976	922	81,898	57,805
EXPENDITURE ON					
Raising funds		-	-	-	-
Charitable activities	6				
Youth development		1,320	14,301	15,621	17,981
Scaladale Centre		86,369	-	86,369	51,810
Total		87,689	14,301	101,990	69,791
NET INCOME/(EXPENDITURE)		(6,713)	(13,379)	(20,092)	(11,986)
RECONCILIATION OF FUNDS					
Total funds brought forward		24,459	395,013	419,472	431,458
TOTAL FUNDS CARRIED FORWARD		17,746	381,634	399,380	419,472

The notes form part of these financial statements

BALANCE SHEET
31 MAY 2025

	Notes	Unrestricted funds £	Restricted funds £	31.5.25 Total funds £	31.5.24 Total funds £
FIXED ASSETS					
Tangible assets	13	11,720	381,634	393,354	408,437
CURRENT ASSETS					
Debtors	14	6,186	-	6,186	680
Cash at bank and in hand		21,646	-	21,646	38,937
		27,832	-	27,832	39,617
CREDITORS					
Amounts falling due within one year	15	(21,806)	-	(21,806)	(28,582)
NET CURRENT ASSETS		6,026	-	6,026	11,035
TOTAL ASSETS LESS CURRENT LIABILITIES		17,746	381,634	399,380	419,472
NET ASSETS		17,746	381,634	399,380	419,472
FUNDS	16				
Unrestricted funds				17,746	24,459
Restricted funds				381,634	395,013
TOTAL FUNDS				399,380	419,472

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2025.

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

continued...

BALANCE SHEET - continued
31 MAY 2025

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 27 May 2026 and were signed on its behalf by:

G M Macdonald - Trustee

L J Eller - Trustee

The notes form part of these financial statements

1. STATUTORY INFORMATION

Lewis and Harris Youth Clubs Association is a private charitable company, limited by guarantee, registered in Scotland. The charitable company's registered number and registered office address can be found in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

Going concern

The activities of the charity have been affected by the impact of the COVID-19 pandemic and the trustees have assessed the charity's ability to continue as a going concern.

The management team have prepared projections which reflect the financial impact of the coronavirus crisis on the charity. The trustees have reviewed the projections and, based on this review, have a reasonable expectation that the charity has adequate resources to continue in operation for a period of at least 12 months from the approval of the financial statements. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

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 13 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 income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably. Income received in advance is deferred until the criteria for income recognition are met.

continued...

2. ACCOUNTING POLICIES - continued

Income

Grants generated to support the objects of the charity and without further specified purpose are taken to the Statement of Financial Activities in that period. Grants received which are related to capital expenditure or are for a specified purpose are transferred to Restricted Funds and are utilised to fund the future depreciation of the related capital expenditure or fund the costs relating to the specified purpose.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

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. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its objects and activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. The allocation of direct and support costs are analysed in the notes to the financial statements.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees and costs linked to the strategic management of the charity.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. estimated usage.

Tangible fixed assets

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

Buildings	-	2% on cost
Scaladale Centre equipment	-	20% on cost
Equipment	-	25% on cost and 20% on cost
Motor vehicles	-	25% on reducing balance

Tangible fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £100 are not capitalised.

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.

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

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.

continued...

2. ACCOUNTING POLICIES - continued

Fund accounting

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

3. DONATIONS AND LEGACIES

	31.5.25	31.5.24
	£	£
Donations	9,914	3,872

4. INVESTMENT INCOME

	31.5.25	31.5.24
	£	£
Bank account interest	-	13

All investment income arises from assets held within the UK.

5. INCOME FROM CHARITABLE ACTIVITIES

			31.5.25	31.5.24
	Youth development	Scaladale Centre	Total activities	Total activities
	£	£	£	£
Grants	-	1,972	1,972	19,123
Outdoor centre fees	-	66,705	66,705	32,967
Affiliation fees	150	-	150	-
Activities	50	-	50	-
Employment Allowance	-	3,107	3,107	940
Other income	-	-	-	890
	200	71,784	71,984	53,920

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

	31.5.25	31.5.24
	£	£
Comhairle nan Eilean Siar - Crown Estate Funding	-	3,530
Lewis and Harris Sports Council	-	794
The Robertson Trust	1,050	2,346
Cycling Scotland	922	12,453
	1,972	19,123

continued...

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Youth development	14,525	1,096	15,621
Scaladale Centre	47,706	38,663	86,369
	62,231	39,759	101,990

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.5.25 £	31.5.24 £
Staff costs	39,278	19,468
Instructors' fees	2,707	467
Youth development activities	4,241	2,599
Depreciation	16,005	17,943
	62,231	40,477

8. SUPPORT COSTS

	Premises £	Other operating costs £	Administration £	Governance costs £	Totals £
Youth development	-	-	40	1,056	1,096
Scaladale Centre	9,747	25,280	3,219	417	38,663
	9,747	25,280	3,259	1,473	39,759

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

	Youth development £	Scaladale Centre £	31.5.25 Total activities £	31.5.24 Total activities £
Rates and water	-	437	437	360
Land rent	-	1,900	1,900	3,700
Light and heat	-	7,410	7,410	7,390
Licences and insurance	-	9,285	9,285	7,949
Boat expenses	-	69	69	270
Minibus expenses	-	7,133	7,133	2,271
Repairs and renewals	-	8,693	8,693	3,849
Travel and training costs	-	100	100	76
Telephone and internet	-	944	944	710
Postage and stationery	-	42	42	-
Marketing and advertising	-	367	367	237
Recruitment expenses	-	-	-	45
IT costs	-	737	737	258
Meetings and conferences	-	-	-	16
Carried forward	-	37,117	37,117	27,131

continued...

8. SUPPORT COSTS - continued

	Youth development	Scaladale Centre	31.5.25 Total activities	31.5.24 Total activities
	£	£	£	£
Brought forward	-	37,117	37,117	27,131
TV licence	-	172	172	164
Memberships and subscriptions	40	225	265	250
General charges	-	81	81	220
Bank charges	-	651	651	245
Accountancy fees	1,056	-	1,056	912
Legal and professional fees	-	417	417	392
	1,096	38,663	39,759	29,314

9. NET INCOME/(EXPENDITURE)

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

	31.5.25	31.5.24
	£	£
Depreciation - owned assets	16,005	17,945

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

11. STAFF COSTS

	31.5.25	31.5.24
	£	£
Wages and salaries	35,117	17,983
Social security costs	3,107	940
Other pension costs	1,054	545
	39,278	19,468

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

	31.5.25	31.5.24
Charitable activities	2	1

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

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,872	-	3,872
Charitable activities			
Youth development	1,684	-	1,684
Scaladale Centre	39,783	12,453	52,236
Investment income	13	-	13
Total	45,352	12,453	57,805
EXPENDITURE ON			
Raising funds	-	-	-
Charitable activities			
Youth development	2,151	15,830	17,981
Scaladale Centre	51,810	-	51,810
Total	53,961	15,830	69,791
NET INCOME/(EXPENDITURE)	(8,609)	(3,377)	(11,986)
RECONCILIATION OF FUNDS			
Total funds brought forward	33,068	398,390	431,458
TOTAL FUNDS CARRIED FORWARD	24,459	395,013	419,472

continued...

13. TANGIBLE FIXED ASSETS

	Buildings	Scaladale Centre equipment	Equipment	Motor vehicles	Totals
	£	£	£	£	£
COST					
At 1 June 2024	653,309	119,978	66,525	42,273	882,085
Additions	922	-	-	-	922
At 31 May 2025	654,231	119,978	66,525	42,273	883,007
DEPRECIATION					
At 1 June 2024	249,732	119,978	63,241	40,697	473,648
Charge for year	14,131	-	1,480	394	16,005
At 31 May 2025	263,863	119,978	64,721	41,091	489,653
NET BOOK VALUE					
At 31 May 2025	390,368	-	1,804	1,182	393,354
At 31 May 2024	403,577	-	3,284	1,576	408,437

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25	31.5.24
	£	£
Trade debtors	5,810	152
Other debtors	-	164
Prepayments	376	364
	6,186	680

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25	31.5.24
	£	£
Trade creditors	2,937	8,792
Social security and other taxes	812	-
Accruals and deferred income	18,057	19,790
	21,806	28,582

Included in creditors are unpaid pension contributions of £Nil (2024 - £91).

continued...

16. MOVEMENT IN FUNDS

	At 1.6.24 £	Net movement in funds £	Transfers between funds £	At 31.5.25 £
Unrestricted funds				
General fund	15,678	(726)	-	14,952
Scaladale Centre fund	(3,190)	(5,987)	9,200	23
Scaladale Centre Development fund	11,971	-	(9,200)	2,771
	24,459	(6,713)	-	17,746
Restricted funds				
Projects fund	1	(1)	-	-
Outdoor Centre - Building fund	393,436	(12,984)	-	380,452
Outdoor Centre - Minibus fund	1,576	(394)	-	1,182
	395,013	(13,379)	-	381,634
TOTAL FUNDS	419,472	(20,092)	-	399,380

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	594	(1,320)	(726)
Scaladale Centre fund	80,382	(86,369)	(5,987)
	80,976	(87,689)	(6,713)
Restricted funds			
Projects fund	-	(1)	(1)
Outdoor Centre - Building fund	922	(13,906)	(12,984)
Outdoor Centre - Minibus fund	-	(394)	(394)
	922	(14,301)	(13,379)
TOTAL FUNDS	81,898	(101,990)	(20,092)

continued...

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.23	Net movement in funds	At 31.5.24
	£	£	£
Unrestricted funds			
General fund	15,881	(203)	15,678
Scaladale Centre fund	5,216	(8,406)	(3,190)
Scaladale Centre Development fund	11,971	-	11,971
	33,068	(8,609)	24,459
Restricted funds			
Projects fund	1,685	(1,684)	1
Outdoor Centre - Building fund	394,602	(1,166)	393,436
Outdoor Centre - Equipment fund	1	(1)	-
Outdoor Centre - Minibus fund	2,102	(526)	1,576
	398,390	(3,377)	395,013
TOTAL FUNDS	431,458	(11,986)	419,472

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,948	(2,151)	(203)
Scaladale Centre fund	43,404	(51,810)	(8,406)
	45,352	(53,961)	(8,609)
Restricted funds			
Projects fund	-	(1,684)	(1,684)
Outdoor Centre - Building fund	12,453	(13,619)	(1,166)
Outdoor Centre - Equipment fund	-	(1)	(1)
Outdoor Centre - Minibus fund	-	(526)	(526)
	12,453	(15,830)	(3,377)
TOTAL FUNDS	57,805	(69,791)	(11,986)

FUNDS

General fund
The general fund represents unrestricted funds which the trustees are free to use in accordance with the charitable objects.

Scaladale Centre fund
This represents unrestricted funds designated by the trustees to assist with the operation and management of the outdoor activity centre at Scaladale, Isle of Harris.

Scaladale Centre Development fund

continued...

16. MOVEMENT IN FUNDS - continued

This represents unrestricted funds designated by the trustees to assist with the future development of the outdoor activity centre at Scaladale, Isle of Harris.

Projects fund
This represents grants received from public funding agencies and trusts to assist with specified revenue and project costs.

Outdoor Centre - Building fund
This represents the funds raised from public funding agencies and trusts and funds set aside by the charity in respect of the building of the outdoor activity centre and annex at Scaladale, Isle of Harris. The funds are utilised to fund the future depreciation of the buildings.

Outdoor Centre - Equipment fund
This represents the funds raised from public funding agencies and trusts and funds set aside by the charity in respect of the purchase of equipment for the outdoor activity centre at Scaladale, Isle of Harris. The funds are utilised to fund the future depreciation of the equipment.

Outdoor Centre - Minibus fund
This represents the funds raised from public funding agencies and trusts and funds set aside by the charity in respect of the purchase of minibuses. The funds are utilised to fund the future depreciation of the vehicles.

Equipment fund
This represents the funds raised from public funding agencies and trusts and funds set aside by the charity in respect of the purchase of equipment. The funds are utilised to fund the future depreciation of the equipment.

Transfers between funds

An amount of £9,200 has been transferred from the unrestricted Scaladale Centre Development fund to cover the shortfall on the unrestricted Scaladale Centre fund at year-end.

17. RELATED PARTY DISCLOSURES

The total amount of donations received without conditions from related parties during the year was £9,000 (2024 - £Nil).

18. LIMITED BY GUARANTEE

The company is limited by guarantee and has no share capital. The liability of each member in the event of the company being wound up is restricted to £1.

19. PERMANENT ENDOWMENTS

The charity does not have any permanent endowments.