Sealladh Aird, Baile na Cille Pods SCIO SC053492

OSCR Scottish Charity Regulator

# Receipts and payments accounts

For the period from 10 July Year 2024 to 31 December 2025

## Section A Statement of receipts and payments

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total funds current period to nearest £ | Total funds last period to nearest £ |
|---|---|---|---|---|---|---|
| **A1 Receipts** | | | | | | |
| Donations | 2,701 | | | | 2,701 | - |
| Legacies | | | | | - | - |
| Grants | | | | | - | - |
| Receipts from fundraising activities | | | | | - | - |
| Gross trading receipts | | | | | - | - |
| Income from investments other than land and buildings | | | | | - | - |
| Rents from land & buildings | | | | | - | - |
| Gross receipts from other charitable activities | | | | | - | - |
| | | | | | - | - |
| *A1 Sub total* | 2,701 | - | - | - | 2,701 | - |
| **A2 Receipts from asset & investment sales** | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | - |
| Proceeds from sale of investments | | | | | - | - |
| *A2 Sub total* | - | - | - | - | - | - |
| *Total receipts* | 2,701 | - | - | - | 2,701 | - |
| **A3 Payments** | | | | | | |
| Expenses for fundraising activities | | | | | - | - |
| Gross trading payments | | | | | - | - |
| Investment management costs | | | | | - | - |
| Payments relating directly to charitable activities | | | | | - | - |
| Grants and donations | | | | | - | - |
| Governance costs: | | | | | - | - |
| Audit / independent examination | | | | | - | - |
| Preparation of annual accounts | | | | | - | - |
| Legal costs | | | | | - | - |
| Other | | | | | - | - |
| | | | | | - | - |
| *A3 Sub total* | - | - | - | - | - | - |
| **A4 Payments relating to asset and investment movements** | | | | | | |
| Purchases of fixed assets | | | | | - | - |
| Purchase of investments | | | | | - | - |
| *A4 Sub total* | - | - | - | - | - | - |
| *Total payments* | - | - | - | - | - | - |
| *Net receipts / (payments)* | 2,701 | - | - | - | 2,701 | - |
| **A5 Transfers to / (from) funds** | | | | | - | - |
| *Surplus / (deficit) for year* | 2,701 | - | - | - | 2,701 | - |

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## Section B Statement of balances

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|---|---|---|---|---|---|---|---|
| B1 Cash funds | Cash and bank balances at start of year | - | - | - | - | - | - |
| | Surplus / (deficit) shown on receipts and payments account | 2,701 | - | - | - | 2,701 | - |
| | | | | | | - | |
| | | | | | | - | |
| | **Cash and bank balances at end of year** | **2,701** | **-** | **-** | **-** | **2,701** | **-** |
| | (Agree balances with receipts and payments account(s)) | | | | | | |

| | Details | Fund to which asset belongs | Market valuation to nearest £ | Last year to nearest £ |
|---|---|---|---|---|
| B2 Investments | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | Total | - | - |

| | Details | Fund to which asset belongs | Cost (if available) to nearest £ | Current value (if available) to nearest £ | Last year to nearest £ |
|---|---|---|---|---|---|
| B3 Other assets | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | Total | - | - | - |

| | Details | Fund to which liability relates | Amount due to nearest £ | Last year to nearest £ |
|---|---|---|---|---|
| B4 Liabilities | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | Total | - | - |

| | Details | Fund to which liability relates | Amount due (estimate) to nearest £ | Last year to nearest £ |
|---|---|---|---|---|
| B5 Contingent liabilities | | | | |
| | | | | |
| | | Total | - | - |

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

| Signature* | Print Name | Date of approval |
|---|---|---|
| | HUGH MAURICE STEWART | |

** Please note - OSCR will accept digital or typed signatures*

## Section C Notes to the Accounts

**C1 Nature and purpose of funds** *(may be stated on analysis of funds worksheets)*

All funds held at the period end are unrestricted general funds. They are available for use in furtherance of the charity's purposes, including interim setup costs and preparation to bring the planned accommodation project to operational stage.

**C2 Grants**

| Type of activity or project supported | Individual / institution | Number of grants made | £ |
|---|---|---|---|
| No grants were paid during the period. | | 0 | 0 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | Total | - |

**C3a Trustee remuneration**

| | |
|---|---|
| If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b) | X |

**C3b Trustee remuneration - details**

| Authority under which paid | £ |
|---|---|
| | |
| | |
| | |
| | |
| | |

**C4a Trustee expenses**

| | |
|---|---|
| If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b) | X |

**C4b Trustee expenses - details**

| | Number of trustees | £ |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |

**C5 Transactions with trustees and connected persons**

| Nature of relationship | Nature of transaction | Transaction amount (£) | Balance outstanding at period end (£) |
|---|---|---|---|
| | | | |
| Charity trustee | Donation received from Peter George Woolley | 1 | 0 |
| | | | |
| | | | |
| | | | |

**C6 Other information**

This is the charity's first accounting period. Other than the bank balance disclosed in Section B, the charity held no investments, other assets, liabilities or contingent liabilities at 31 December 2025.

## Additional analysis (1)

Analysis of receipts and payments

### 1 Donations

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|---|---|---|---|---|---|---|
| General donations | 2,701 | | | | 2,701 | - |
| | | | | | - | - |
| | | | | | - | - |
| | | | | | - | - |
| Total | 2,701 | - | - | - | 2,701 | - |
| | - | - | - | - | - | - |

### 2 Grants

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|---|---|---|---|---|
| No grants received | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| Total | - | - | - | - |
| | - | - | - | - |

### 3 Gross receipts from other charitable activities

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|---|---|---|---|---|---|---|
| None | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| Total | - | - | - | - | - | - |
| | - | - | - | - | - | - |

### 4 Payments relating directly to charitable activities

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|---|---|---|---|---|---|---|
| None | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| Total | - | - | - | - | - | - |
| | - | - | - | - | - | - |

## Additional analysis (2)

### 5 Breakdown of unrestricted funds

| | | | | | Total unrestricted funds | Total unrestricted funds last period |
|---|---|---|---|---|---|---|
| **Receipts** | | | | | | |
| Donations | 2,701 | | | | 2,701 | - |
| Legacies | | | | | - | - |
| Grants | | | | | - | - |
| Receipts from fundraising activities | | | | | - | - |
| Gross trading receipts | | | | | - | - |
| Income from investments other than land and buildings | | | | | - | - |
| Rents from land & buildings | | | | | - | - |
| Gross receipts from other charitable activities | | | | | - | - |
| *Sub total* | 2,701 | - | - | - | 2,701 | - |
| **Receipts from asset & investment sales** | | | | | | |
| Proceeds from sale of fixed assets | - | | | | - | - |
| Proceeds from sale of investments | - | | | | - | - |
| *Sub total* | - | - | - | - | - | - |
| *Total receipts* | 2,701 | - | - | - | 2,701 | - |
| **Payments** | | | | | | |
| Expenses for fundraising activities | - | | | | - | - |
| Gross trading payments | - | | | | - | - |
| Investment management costs | - | | | | - | - |
| Payments relating directly to charitable activities | - | | | | - | - |
| Grants and donations | - | | | | - | - |
| Governance costs: | - | | | | - | - |
| Audit / independent examination | - | | | | - | - |
| Preparation of annual accounts | - | | | | - | - |
| Legal costs | - | | | | - | - |
| | - | | | | - | - |
| | - | | | | - | - |
| *Sub total* | - | - | - | - | - | - |
| **Payments relating to asset and investment movements** | | | | | | |
| Purchases of fixed assets | - | | | | - | - |
| Purchase of investments | - | | | | - | - |
| *Sub total* | - | - | - | - | - | - |
| *Total payments* | - | - | - | - | - | - |
| *Net receipts / (payments)* | 2,701 | - | - | - | 2,701 | - |
| Transfers to / (from) funds | - | | | | - | - |
| *Surplus / (deficit) for year* | 2,701 | - | - | - | 2,701 | - |

| Nature and purpose of funds |
|---|
| eral fund: unrestricted funds available for use in furtherance of the charity's purposes, including setting up the charity and progressing the planned accommodation project to operational sta |

## Additional analysis (3)

### 6 Breakdown of restricted funds

| | | | | | Total restricted funds | Total restricted funds last period |
|---|---|---|---|---|---|---|
| **Receipts** | | | | | | |
| Donations | - | - | - | - | - | - |
| Legacies | - | - | - | - | - | - |
| Grants | - | - | - | - | - | - |
| Receipts from fundraising activities | - | - | - | - | - | - |
| Gross trading receipts | - | - | - | - | - | - |
| Income from investments other than land and buildings | - | - | - | - | - | - |
| Rents from land & buildings | - | - | - | - | - | - |
| Gross receipts from other charitable activities | - | - | - | - | - | - |
| *Sub total* | - | - | - | - | - | - |
| **Receipts from asset & investment sales** | | | | | | |
| Proceeds from sale of fixed assets | - | - | - | - | - | - |
| Proceeds from sale of investments | - | - | - | - | - | - |
| *Sub total* | - | - | - | - | - | - |
| *Total receipts* | - | - | - | - | - | - |
| **Payments** | | | | | | |
| Expenses for fundraising activities | - | - | - | - | - | - |
| Gross trading payments | - | - | - | - | - | - |
| Investment management costs | - | - | - | - | - | - |
| Payments relating directly to charitable activities | - | - | - | - | - | - |
| Grants and donations | - | - | - | - | - | - |
| Governance costs: | - | - | - | - | - | - |
| Audit / independent examination | - | - | - | - | - | - |
| Preparation of annual accounts | - | - | - | - | - | - |
| Legal costs | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| *Sub total* | - | - | - | - | - | - |
| **Payments relating to asset and investment movements** | | | | | | |
| Purchases of fixed assets | - | - | - | - | - | - |
| Purchase of investments | - | - | - | - | - | - |
| *Sub total* | - | - | - | - | - | - |
| *Total payments* | - | - | - | - | - | - |
| *Net receipts / (payments)* | - | - | - | - | - | - |
| Transfers to / (from) funds | - | - | - | - | - | - |
| *Surplus / (deficit) for year* | - | - | - | - | - | - |

| Nature and purpose of funds |
|---|
| No restricted funds were held during the period. |

## APPENDIX 3

OSCR
Scottish Charity Regulator

# Independent examiner's report on the accounts v2

**Report to the trustees/members of**
Charity name
Sealladh Aird Baile Na Cille Pods

**Registered charity number**
SC053492

**On the accounts of the charity for the period**

| Period start date | | | | Period end date | | |
|---|---|---|---|---|---|---|
| Day | Month | Year | | Day | Month | Year |
| 10 | July | 2024 | **to** | 31 | December | 2025 |

**Set out on pages**
(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 (as amended). 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 2006 Accounts Regulations. 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 [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**:** M Buchanan **Date:** 23/09/26

**Name:** MURDO BUCHANAN

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

**Address:** 18b UIGEN
UIG
ISLE OF LEWIS
HS2 9HX

*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.
** OSCR will accept digital or typed signatures