Charity registration number SC036187

Company registration number SC537692

THE SCOTTISH HIGHLANDS & ISLANDS AND MORAY CHINESE ASSOCIATION (SHIMCA)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

THE SCOTTISH HIGHLANDS & ISLANDS AND MORAY CHINESE ASSOCIATION (SHIMCA)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	W P Chan W L Lai M Lee-Macpherson MBE A Wu H T T Cui	
Senior management	M Lee-Macpherson MBE	Charity Manager
Country of incorporation	United Kingdom (Scotland)	SC537692
Charity registration	Scotland	SC036187
Registered office	1 Ardconnel Terrace Inverness IV2 3AE	
Independent examiner	Mark Sanderson Bsc(Hons), CA MacKenzie Kerr Limited Chartered Accountants Redwood 19 Culduthel Road Inverness IV2 4AA	

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THE SCOTTISH HIGHLANDS & ISLANDS AND MORAY CHINESE ASSOCIATION (SHIMCA)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2025

The trustees present their annual report and financial statements for the year ended 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities
The main purpose of the charity is to advance the education, promote the health and welfare and to relieve the poverty of Chinese people in the Highlands & Islands and Moray. In furtherance of this objective the charity shall seek:

1. To facilitate, co-ordinate and organise activities in the areas to promote Chinese culture and to enable Chinese people to integrate into the wider community;

2. To encourage wider community involvement with the Chinese population;

3. To reflect the opinions of the Chinese population in the area, and act as their voice;

4. To provide information, consultation and support for all members and specifically to facilitate individual's communication with the official bodies; and

5. To assist individuals in need to access help so as to alleviate their hardship.

Achievements and performance
1. The Cafe continued to be closed since July 2024 to date, due to Monica injuring her shoulder and with additional falls and injuries therefore she has continued to refrain from work.

2. There was no Luncheon Club as this hadn't been able to resume due to Monica being off sick.

3. The community was able to donate 78 shoeboxes towards the annual Blythswood Care Christmas Shoebox Appeal again with the help of one teenage member towards her Duke of Edinburgh Award and other members of the Association.

4. They were only able to have one face to face Board meeting during the year 2024-25, and we organised two WhatsApp meetings between the committee members to discuss current and future projects.

5. We held our AGM on Tuesday 22nd October 2024 at Inverness Town House, Inverness IV1 1JJ with 74 members and guests including the Chinese Deputy Vice Consul Madam Hou from Edinburgh, Inverness Depute Provost Morven, Scottish Fire & Rescue Service James Monaghan, Police Scotland Kevin Taylor & his colleague and other supporters. Members re-elected the Trustees and Chairperson. The accounts of 2022/23 were passed and seconded. Chairperson report was passed. The AGM was part funded by the National Lottery Community Fund Scotland.

6. Children Christmas party was held on 20th December 2023 with Santa dropping in with presents for all the children, however we didn't manage to hold Senior Luncheon Club Xmas lunch.

7. We had our Chinese New Year Celebration in the Kingsmills Hotel Inverness on 27th January 2025 with over 141 members and supporters and friends. Once again we were honoured with the presence of the Chinese Deputy Consel General QiQi & Vice Consul Xin Yu Su, Inverness Provost Glynis Campbell-Sinclair, Nairn Provost Laurie Fraser, daughter Annie Fraser, Convener Bill Lobban, Jennifer Lobban, Michael Humphrey Area Commander Fire & Rescue, Yana Humphrey, Ms Wenjing Kang Co-Director of Scottish Confucius Institute and Marianne Louise McInnes Glasgow School of Art. This year with the grant from the Chinese Government we were able to engage the Hong Ok Lion and Dragon Dance Troupe from Glasgow not only to entertain the audience and the usual street parade in Inverness City Centre and Elgin Plainstones but the funding enabled us to take the troupe total of 30 schools beyond Inverness to Cromarty & Aviemore and gone as far as Portknockie in Moray.

8. The Community Cupboard has continued to be a success with the help of volunteers from Crown Connects who continue to pick up surplus food from Tesco, Co-op, Asda, Bookers and sometimes from Ness Bank Church. We estimate that currently around 500 visitors visit the cupboard each week and help to reduce food waste. We also make up food parcels for families we support with the surrounding areas weekly with surplus food from FareShare projects. The total hours contributed by our chair & members were over 200 hours.

9. The Italian tutor continued her classes renting one of our rooms twice a week until 6th June. However she had to stop teaching as she had a full time job during the day. We continued to rent out our rooms for a much reasonable price to our members use and block booking by other Language tutors.

10. The Highlands Climate Hub is continuing renting our Charles Street office which helps paying the amenities bills.

11. We had a Cross Generation Day Trip to Loch Morlich & The Reindeer Park on 5th May part became affiliated with the Nairn Community Transports resulting three of our members trained and obtain the Drivers Competency License whereby enable the Association to hire mini buses from the NCT with a more affordable price.

12. Thanks to our dedicated tutors Khaliah & Angela the Children's Mandarin Class & Children Piano classes ran as normal.

13. We celebrated the Moon Festival Party on Saturday 21st September with a buffet and games for the children.

14. We were successful with our application for the MFR Cash for Kids Christmas appeal and received donations of toys and distributed to 175 children which we wrapped every single present before sending out as we believe that every child should have at least one present to open on Christmas day.

15. Although Monica was unable to work at the cafe she continued to take part as one of the advisors for the Scottish Government Short Life Working Group on their Future Hate Crimes Strategy. She is also a forum member of the Highland Council Community Justice Partnership, the monthly meetings for both via zoom. Her total contribution to many other groups and panel was around 350 unpaid hours.

16. Monica was able to continue offering assistance to Association members with reading letters, making GP/ Hospital appointments. She also assists takeaway owners on CookSafe enquiries and EHO visits which mounted up unpaid hours of around 250.

Financial review

For the year ended 30 June 2025 the charity generated a net deficit of £21,711 (2024 - £7,117). This consists of a restricted funds surplus of £4,977 (2024 - deficit £25,201) and an unrestricted funds deficit of £26,688 (2024 - surplus £18,084). As at 30 June 2025 the charity had negative funds of £32,082 (2024 - £5,394) carried forward within unrestricted funds and surplus funds of £10,399 (2024 - £5,422) to carry forward within restricted funds.

Restricted funds represent funds received for specific charitable activities. Total restricted funds at 30 June 2025 amounted to £10,399 (2024 - £5,422). Further information regarding restricted funds can be found in note 15.

Unrestricted funds represent funds to be used at the charity's discretion. No restrictions have been placed on these funds by the donors. Unrestricted funds are required to meet the charity's day to day commitments. Total unrestricted funds at 30 June 2025 amounted to £(32,082) (2024 - £(5,394)).

The Trustees are committed to an ongoing review of current activities and seeking to identify new opportunities to ensure that the charity has sufficient funds to allow it to continue to operate for the foreseeable future. Based on the above the Trustees are confident that the charity has sufficient funds to ensure that it can continue to operate as a going concern for a period of at least 12 months from the date of this report.

The reserves policy adopted by the Trustees is that the charity is self sufficient, ensuring that it generates enough income to cover its costs over each financial period. The Trustees do not wish to hold significant levels of reserves, their intention is to spend the income it earns in furthering its charitable activities. To ensure the charity has the appropriate funds to continue to operate, the charity aims to hold at least £3,000 towards support costs.

Structure, governance and management

SHIMCA is a charitable company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

W P Chan
W L Lai
M Lee-Macpherson MBE
A Wu
H T T Cui

Statement of trustees responsibilities

The trustees, who are also the directors of The Scottish Highlands & Islands and Moray Chinese Association (SHIMCA) for the purpose of company law, are responsible for preparing the Trustees 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies 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

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees report was approved by the Board of Trustees.

M Lee-Macpherson MBE
Trustee

30 June 2026

THE SCOTTISH HIGHLANDS & ISLANDS AND MORAY CHINESE ASSOCIATION (SHIMCA)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE SCOTTISH HIGHLANDS & ISLANDS AND MORAY CHINESE ASSOCIATION (SHIMCA)

I report on the financial statements of the charity for the year ended 30 June 2025, which are set out on pages 6 to 16.

Respective responsibilities of trustees and examiner
The charity trustees (who are also the directors of The Scottish Highlands & Islands and Moray Chinese Association (SHIMCA) for the purposes of company law) are responsible for the preparation of the financial statements 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)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
    - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Mark Sanderson

Mark Sanderson Bsc(Hons), CA
MacKenzie Kerr Limited
Chartered Accountants
Redwood
19 Culduthel Road
Inverness
IV2 4AA
30 June 2026

THE SCOTTISH HIGHLANDS & ISLANDS AND MORAY CHINESE ASSOCIATION (SHIMCA)

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:							
Donations and legacies	2	10,023	-	10,023	8,101	-	8,101
Charitable activities	3	8,638	6,420	15,058	23,994	17,370	41,364
Other trading activities	4	8,822	-	8,822	6,231	-	6,231
Other income	5	1,391	-	1,391	7,254	-	7,254
Total income		28,874	6,420	35,294	45,580	17,370	62,950
Expenditure on:							
Charitable activities	6	55,562	1,443	57,005	27,496	42,571	70,067
Total expenditure		55,562	1,443	57,005	27,496	42,571	70,067
Net income/(expenditure) and movement in funds		(26,688)	4,977	(21,711)	18,084	(25,201)	(7,117)
Reconciliation of funds:							
Fund balances at 1 July 2024		(5,394)	5,422	28	(23,478)	30,623	7,145
Fund balances at 30 June 2025		(32,082)	10,399	(21,683)	(5,394)	5,422	28

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE SCOTTISH HIGHLANDS & ISLANDS AND MORAY CHINESE ASSOCIATION (SHIMCA)

BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**12**		1,447		3,200
Current assets					
Stocks	**13**	1,400		1,193	
Cash at bank and in hand		8,683		19,217	
		10,083		20,410	
Creditors: amounts falling due within one year	**14**	(33,213)		(23,582)	
Net current liabilities			(23,130)		(3,172)
Total assets less current liabilities			(21,683)		28
The funds of the charity					
Restricted income funds	**15**		10,399		5,422
Unrestricted funds	**16**		(32,082)		(5,394)
			(21,683)		28

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 30 June 2026

M Lee-Macpherson MBE
Trustee

1 Accounting policies

Charity information

The Scottish Highlands & Islands and Moray Chinese Association (SHIMCA) is a private company limited by guarantee incorporated in Scotland. The registered office is 1 Ardconnel Terrace, Inverness, IV2 3AE.

1.1 Basis of preparation

The financial statements have been prepared in accordance 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), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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 financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the Balance Sheet date, the company has net current liabilities of £23,130 (2024 - £3,172). The Trustees have agreed to make funds available to allow the company to meet its obligations as they fall due. On this basis, the Trustees consider it appropriate to prepare the accounts on the going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	8,883	6,735
Membership fees	1,140	1,366
	10,023	8,101

3 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable activities						
Chinese New Year event	460	-	460	3,261	-	3,261
Tea Room income	1,100	-	1,100	11,603	-	11,603
Charitable grants received	-	6,420	6,420	-	17,370	17,370
Other events and outings	7,078	-	7,078	9,130	-	9,130
	8,638	6,420	15,058	23,994	17,370	41,364

Charitable grants analysis

	Charitable activities 2025 £	Charitable activities 2024 £
Ethnic Minority grant	2,320	-
Cairngirm Trust Park	750	-
Co-op Community Fund	250	-
West Lothian Chinese Education grant	3,100	-
Bauer Radio MFR Cash for Kids Grant	-	7,550
National Lottery Community Funding	-	9,820
	6,420	17,370

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Hire of facilities	8,822	6,231

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	1,391	7,254

6 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Tea room costs	970	5,527
Grants paid	-	7,550
Fundraising expenses	6,013	6,079
	6,983	19,156
Share of support and governance costs (see note 7)		
Support	45,833	47,266
Governance	4,189	3,645
	57,005	70,067
Analysis by fund		
Unrestricted funds	55,562	27,496
Restricted funds	1,443	42,571
	57,005	70,067

7 Support costs allocated to activities

	2025	2024
	£	£
Depreciation	1,753	2,510
Project workers	8,220	10,095
Amenities	9,372	12,342
Repairs and maintenance	7,493	2,649
Other expenses	18,995	19,670
Governance costs	4,189	3,645
	50,022	50,911
Analysed between:		
Charitable activities	50,022	50,911

8 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	4,189	3,395
Depreciation of owned tangible fixed assets	1,753	2,510

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 July 2024	20,082
At 30 June 2025	20,082
Depreciation and impairment	
At 1 July 2024	16,882
Depreciation charged in the year	1,753
At 30 June 2025	18,635
Carrying amount	
At 30 June 2025	1,447
At 30 June 2024	3,200

13 Stocks

	2025	2024
	£	£
Raw materials and consumables	1,400	1,193

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	28,296	17,222
Accruals and deferred income	4,917	6,360
	33,213	23,582

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 July 2024	Incoming resources	Resources expended	At 30 June 2025
	£	£	£	£
Scottish Southern Electricity Solar Grant	2,883	-	(1,443)	1,440
Co-op Community Fund	-	250	-	250
National Lottery Community Funding	2,539	-	-	2,539
Ethnic Minority Grant	-	2,320	-	2,320
Cairngorm Trust Park	-	750	-	750
West Lothian Chinese Education	-	3,100	-	3,100
	5,422	6,420	(1,443)	10,399

Previous year:	At 1 July 2023	Incoming resources	Resources expended	At 30 June 2024
	£	£	£	£
The Energy Saving Grant	366	-	(366)	-
Scottish Southern Electricity Solar Grant	4,326	-	(1,443)	2,883
Highland Council	18,575	-	(18,575)	-
Co-op Community Fund	1,306	-	(1,306)	-
Bauer Radio	6,050	7,550	(13,600)	-
National Lottery Community Funding	-	9,820	(7,281)	2,539
	30,623	17,370	(42,571)	5,422

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2024	Incoming resources	Resources expended	At 30 June 2025
	£	£	£	£
General funds	(5,394)	28,874	(55,562)	(32,082)

Previous year:	At 1 July 2023	Incoming resources	Resources expended	At 30 June 2024
	£	£	£	£
General funds	(23,478)	45,580	(27,496)	(5,394)

17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 30 June 2025:			
Tangible assets	1,447	-	1,447
Current assets/(liabilities)	(33,529)	10,399	(23,130)
	(32,082)	10,399	(21,683)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 June 2024:			
Tangible assets	317	2,883	3,200
Current assets/(liabilities)	(5,711)	2,539	(3,172)
	(5,394)	5,422	28

18 Related party transactions

During the year the trustee, Monica Lee-Macpherson paid expenses on behalf of the charity a total of £11,074. At the balance sheet date the charity owed Monica Lee-Macpherson MBE £28,296 (2024 - £17,222). This amount is unsecured, interest free and will only be repaid when the charity has sufficient funds to do so.