The East Camp Trust

Charity No. SC035251

Company No. SC263704

Trustees' Report and Unaudited Accounts

31 March 2025

Contents

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, 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 (FRS102).

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. SC263704

Charity No. SC035251

Registered Office

East Camp
Balivanich
Benbecula
HS7 5LA

Directors and Trustees
The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

Peter Keiller
Shona MacDonald
Deborah MacVicar
Graham Manchester

Company Secretary

Roddy MacKay

Accountants

Nicolson Accountancy
PO Box 16336
Glasgow
G13 9FA

Bankers
Bank of Scotland
The Mound
Edinburgh
EH1 1YZ

OBJECTIVES AND ACTIVITIES

The objective of the Trust is the regeneration of the East Camp site in Balivanich.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The trustees are appointed by the members of the Trust.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Signature: Shona MacDonald (Feb 9, 2026 23:53:20 GMT)

Shona MacDonald
Email: s.macdonald57@btinternet.com

Trustee

14/01/26

Independent Examiner's Report to the trustees of The East Camp Trust

I report on the financial statements of The East Camp Trust for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors 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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 report

My examination was 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 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
- to prepare financial statements 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.

Signature: Angus Nicolson

Email: angus@nicolsonaccountancy.com

Angus Nicolson
Nicolson Accountancy
PO Box 16336
Glasgow
G13 9FA

10/02/26

The East Camp Trust
Statement of Financial Activities

for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Investments	4	9,135	9,135	9,360
Total		9,135	9,135	9,360
Expenditure on:				
Other	5	15,259	15,259	12,830
Total		15,259	15,259	12,830
Net gains on investments		-	-	-
Net expenditure	6	(6,124)	(6,124)	(3,470)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(6,124)	(6,124)	(3,470)
Other gains and losses		-	-	-
Net movement in funds		(6,124)	(6,124)	(3,470)
Reconciliation of funds:				
Total funds brought forward		62,270	62,270	65,740
Total funds carried forward		56,146	56,146	62,270

The East Camp Trust

Summary Income and Expenditure Account

for the year ended 31 March 2025

	2025	2024
	£	£
Interest and investment income	9,135	9,360
Gross income for the year	9,135	9,360
Expenditure	14,064	11,635
Depreciation and charges for impairment of fixed assets	1,195	1,195
Total expenditure for the year	15,259	12,830
Net expenditure before tax for the year	(6,124)	(3,470)
Net expenditure for the year	(6,124)	(3,470)

The East Camp Trust
Balance Sheet

at 31 March 2025

Company No. SC263704	Notes	2025	2024
		£	£
Fixed assets			
Tangible assets	8	41,802	42,997
		41,802	42,997
Current assets			
Cash at bank and in hand		14,844	21,067
		14,844	21,067
Creditors: Amount falling due within one year	9	(500)	(1,794)
Net current assets		14,344	19,273
Total assets less current liabilities		56,146	62,270
Net assets excluding pension asset or liability		56,146	62,270
Total net assets		56,146	62,270
The funds of the charity			
Restricted funds	10		
Unrestricted funds	10		
General funds		56,146	62,270
		56,146	62,270
Reserves	10		
Total funds		56,146	62,270

The trustees have prepared the accounts in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act 2005 and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 14/01/26

And signed on its behalf by:

Signature: Shona MacDonald (Feb 9, 2026 23:53:20 GMT)

Email: s.macdonald57@btinternet.com

Shona MacDonald
Trustee

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Tangible fixed assets and depreciation

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

Freehold property	2% Straight line
Horticultural equipment	20% Straight line

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024
	£	£	£
Income and endowments from:			
Investments	9,360	-	9,360
Total	9,360	-	9,360
Expenditure on:			
Other	12,830	-	12,830
Total	12,830	-	12,830
Net income	(3,470)	-	(3,470)
Transfers between funds	6,742	(6,742)	-
Net income before other gains/(losses)	3,272	(6,742)	(3,470)
Other gains and losses:			
Net movement in funds	3,272	(6,742)	(3,470)
Reconciliation of funds:			
Total funds brought forward	58,998	6,742	65,740
Total funds carried forward	62,270	-	62,270

4 Income from investments

	Unrestricted	Total 2025	Total 2024
	£	£	£
Rent received	9,135	9,135	9,360
	9,135	9,135	9,360

5 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Site maintenance	-	-	6,081
Employee costs	7,915	7,915	-
Premises costs	3,728	3,728	3,640
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,195	1,195	1,195
General administrative costs	1,785	1,785	1,414
Legal and professional costs	636	636	500
	15,259	15,259	12,830

6 Net expenditure before transfers

	2025	2024
This is stated after charging:	£	£
Depreciation of owned fixed assets	1,195	1,195
Independent Examiner's fee	636	500

7 Staff costs

	2025	2024
Salaries and wages	7,915	-
	7,915	-

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

8 Tangible fixed assets

	Land and buildings	Horticultural equipment	Total
	£	£	£
Cost or revaluation			
At 1 April 2024	59,749	10,423	70,172
At 31 March 2025	59,749	10,423	70,172
Depreciation and impairment			
At 1 April 2024	16,752	10,423	27,175
Depreciation charge for the year	1,195	-	1,195
At 31 March 2025	17,947	10,423	28,370
Net book values			
At 31 March 2025	41,802	-	41,802
At 31 March 2024	42,997	-	42,997

9 Creditors:
amounts falling due within one year

	2025	2024
	£	£
Accruals	500	1,694
Deferred income	-	100
	500	1,794

10 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 March 2025
		£	£	£	£
Restricted funds:					
Unrestricted funds:					
General funds	62,270	9,135	(15,259)	-	56,146
Total funds	62,270	9,135	(15,259)	-	56,146

11 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	41,802	41,802
Net current assets	14,344	14,344
	56,146	56,146

12 Reconciliation of net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	21,067	(6,223)	14,844
	21,067	(6,223)	14,844
Net Debt	21,067	(6,223)	14,844

13 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

for the year ended 31 March 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Investments			
Rent received	9,135	9,135	9,360
	9,135	9,135	9,360
Total income and endowments	9,135	9,135	9,360
Expenditure on:			
Other expenditure			
Site maintenance	-	-	6,081
	-	-	6,081
Employee costs			
Salaries/wages	7,915	7,915	-
	7,915	7,915	-
Premises costs			
Premises insurances	1,166	1,166	1,008
Premises repairs and maintenance	2,300	2,300	2,632
Other premises costs	262	262	-
	3,728	3,728	3,640
General administrative costs, including depreciation and amortisation			
Depreciation of land and buildings	1,195	1,195	1,195
Depreciation of Horticultural equipment	-	-	-
Stationery and printing	1,180	1,180	809
Telephone, fax and broadband	605	605	605
	2,980	2,980	2,609
Legal and professional costs			
Audit/Independent examination fees fees	636	636	500
	636	636	500
Total of expenditure of other costs	15,259	15,259	12,830
Total expenditure	15,259	15,259	12,830
Net gains on investments	-	-	-
Net expenditure	(6,124)	(6,124)	(3,470)
Net expenditure before other gains/(losses)	(6,124)	(6,124)	(3,470)

Other Gains	-	-	-
Net movement in funds	(6,124)	(6,124)	(3,470)
Reconciliation of funds:			
Total funds brought forward	62,270	62,270	65,740
Total funds carried forward	56,146	56,146	62,270

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Final Audit Report 2026-02-10

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