

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Skye & Lochalsh Council for Voluntary Or

Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

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for the Year Ended 31 March 2025

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Report of the Trustees
for the Year Ended 31 March 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 March 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

Skye & Lochalsh Council for Voluntary Organisations objects are the advancement of citizenship and community development within Highland including: (a) The promotion of civic responsibility, volunteering, the voluntary sector or the effectiveness or efficiency of charities (b) Rural and urban development and regeneration (c) Such other similar charitable purposes and the company from time to time determines.

Report of the Trustees
for the Year Ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE

Skye & Lochalsh Council for Voluntary Organisations objects are the advancement of citizenship and community development within Highland including: (a) The promotion of civic responsibility, volunteering, the voluntary sector or the effectiveness or efficiency of charities (b) Rural and urban development and regeneration (c) Such other similar charitable purposes and the company from time to time determines.

Promotion of Civic Responsibility

Skye & Lochalsh Council for Voluntary Organisations promotes civic responsibility by encouraging and facilitating engagement with local planning and political processes and delivering services that foster social inclusion, community engagement, and mutual support.

In 2024/25, we played a key role in amplifying the voice of the third sector across Skye and Lochalsh, ensuring local organisations and communities were represented in strategic planning and policy discussions. We took on a leadership role in regional planning through our management of the Skye and Raasay Future (SARF) Plan, supporting the SARF Board to embed inclusive, community-led approaches and strengthen third sector participation in local decision-making.

We also:-

- Supported community engagement with national consultations, including the Scottish Fire and Rescue Service's Shaping Our Future Service.
- Advocated for broader third sector involvement in the development of a new Wind Farm Community Benefits Fund, securing a place on the steering group and pushing for more inclusive funding criteria.
- Participated in health and social care discussions, including a roundtable on children and young people's mental health, and supported NHS Highland's efforts to involve local groups in urgent care and communications sub-groups.
- Facilitated the participation of seven local groups to share lived experiences and highlight funding and service delivery challenges in rural healthcare to the Scottish Parliament's Health, Social Care and Sport Committee.
- Attended the Human Rights Defenders Community Empowerment event in Portree, contributing to discussions on rights-based approaches to local service delivery.

We continued to deliver the Befrienders Skye and Lochalsh Service, supported by the Highland Hospice, and completed the final year of our pilot project supporting individuals transitioning from hospital to home. This service plays a vital role in promoting civic responsibility by:

- Encouraging Social Inclusion - The service supports individuals particularly at risk of loneliness or isolation. Through regular companionship and social engagement, it helps people feel valued and remain connected to their communities.
- Preventing Social Exclusion - By targeting individuals who are vulnerable due to age, health, or social circumstances, the service helps them stay engaged and independent, reducing the risk of marginalisation.
- Fostering Community Values - Befrienders, all of whom are volunteers, model empathy, compassion, and civic engagement. Their involvement builds a culture of mutual support and reinforces the principle that communities thrive when people care for one another.
- Reducing Emergency Interventions - Early intervention through befriending helps address loneliness and mental health challenges, reducing the likelihood of crisis situations that could lead to emergency interventions.

In the latter half of the year, we experienced service disruption due to the departure of our coordinator and delays in recruitment, which were caused by uncertainty around funding beyond March 2026. Recruitment resumed in February 2025 following confirmation of a further three years of funding from NHS Highland. The newly appointed coordinator focused on rebuilding relationships and re-establishing key partnerships. Despite this, we maintained service delivery, providing approximately 312 hours of befriending support to 26 individuals over the year.

Promotion of Volunteering

Skye & Lochalsh Council for Voluntary Organisations actively promotes the value and practice of volunteering across Skye and Lochalsh by supporting individuals and organisations to engage meaningfully in volunteer activity.

In 2024/25, we:

- Facilitated five online networking sessions for volunteer coordinators, providing a space to share challenges, best practices, and ideas for volunteer recruitment and retention.
- Delivered monthly outreach sessions in Broadford and Kyle, offering in-person support to groups seeking to develop or expand their volunteer programmes.
- Promoted volunteering opportunities through our digital channels, including social media, newsletters, and direct communications with local groups.
- Delivered six volunteer drop-in session at Portree Library

Report of the Trustees
for the Year Ended 31 March 2025

- Supported volunteer-involving organisations (VIOs) by offering guidance on volunteer management, recruitment strategies, and inclusive practices.

Although some initiatives, such as the Portree Library drop-ins, were discontinued due to low uptake, our targeted promotion and networking activities helped promote volunteering and champion volunteering as a vital part of community life. We provided 37 episodes of volunteer support to third sector organisations through a 1:1 and networking opportunities. Additionally, we helped 18 individuals engage with volunteering activities, contributing to increased community participation and strengthened local capacity.

Promotion of the Voluntary Sector

Skye & Lochalsh Council for Voluntary Organisations promotes the voluntary sector by acting as a knowledge hub, supporting networks and partnerships, representing sector interests in strategic planning, and encouraging wider community participation, particularly among under-represented groups.

In 2024/25, we strengthened our role as a knowledge hub for the third sector through the development and publication of the 2025 Skye and Lochalsh Third Sector Profile, which mapped over 368 local organisations and identified key service gaps and opportunities. This work was informed by extensive engagement with 210 groups and targeted outreach to under-represented/ harder to reach organisations.

We also launched the Empower Skye and Lochalsh Programme, which includes two strategic projects:

- Management of the Skye and Raasay Future (SARF) Plan, positioning us as the support body for the SARF Board and leading on delivery coordination.
- Development of the HWWS Collaboration, focused on co-producing health, wellbeing, welfare, and social care services with local third sector partners.

Throughout the year, we contributed to advocate for and promote the third sector in strategic forums (31 meetings) including the Skye, Lochalsh and Wester Ross Community Partnership, the Whole Family Wellbeing Programme Partnership group, the Sir Lewis Ritchie Implementation Group and NHS Highland local District Planning Group, ensuring a better understanding of the impact and role of the third sector in service delivery and community development.

Promotion of the Effectiveness or Efficiency of third sector groups and Charities

Skye & Lochalsh Council for Voluntary Organisations helps to promote the effectiveness or efficiency of third sector groups and charities by supporting third sector groups to be well-governed, resilient, and better equipped to deliver high-quality services to their communities.

In 2024/25, we supported the improvement of local charities by delivering 273 episodes of 1:1 support to 84 third sector organisations. These included strengthening governance, coaching Boards around issues and good practice, conflict of interest management, improving access to funding, support for strategic planning, organisational health checks and crisis support.

- Shared best practices and sector updates through monthly bulletins, social media, and direct communications.
- Facilitated networking and collaboration via regular outreach sessions, quarterly Lochalsh Collaboration meetings, and the Third Sector Conference, which brought together over 70 participants. (18 meetings)
- The launch of the Empower Skye and Lochalsh Programme, which aims to improve access to funding, training, and development opportunities as well as promote shared learning and strategic development.
- Hosted outreach sessions and online volunteer coordinator networking, which provided ongoing support and peer learning.
- Sharing information on consultations, funding, training, and legislation changes to help organisations stay informed and adaptable.

Advancement of Community Development

Skye & Lochalsh Council for Voluntary Organisations supports community development by empowering individuals and groups to identify local needs and take action. Our work includes building partnerships between the third sector and public bodies, promoting participation in decision-making, particularly among under-represented groups, and providing infrastructure such as outreach sessions, shared spaces, and digital communications.

Report of the Trustees
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In 2024/25, we played a vital role in enabling communities across Skye and Lochalsh to identify and address their own needs. Through initiatives such as the Empower Skye and Lochalsh Programme, the Skye and Raasay Future (SARF) Plan, and the HWWS Collaboration, we supported inclusive, community-led development and helped local groups shape priorities around health, wellbeing and social care.

We strengthened local partnerships by hosting and participating in strategic forums such as the Lochalsh Collaboration Meetings, Childcare Crisis Workshops the Skye, Lochalsh and Wester Ross Drug & Alcohol Forum, and the Place-Based Commissioning event. These platforms brought together third sector organisations, public bodies, and community representatives to align efforts and advocate for shared priorities in community planning structures.

Rural Regeneration

Skye & Lochalsh Council for Voluntary Organisations contributes to rural regeneration by supporting community-led planning and addressing the social and economic challenges faced by communities across Skye and Lochalsh-areas where geographic isolation, limited services, and economic fragility contribute to ongoing social decline. Our work aligns with the definition of regeneration as the process of reversing economic and social decline.

In 2024/25, we delivered regeneration-focused activity through initiatives such as the Empower Skye and Lochalsh Programme, the Skye and Raasay Future (SARF) Plan, and the HWWS Collaboration. These programmes enabled communities to identify local challenges-such as Demographic Pressures, Fragmented Services and Under-resourced organisations -and take practical steps to address them. One key issue identified was the inequalities in access to health and social care services, particularly in our most rural areas. Geographic barriers-including long travel times, limited public transport, and poor digital connectivity-make it difficult for many residents to access essential support.

In response, we are supporting the development of a Family Outreach Hub, a community-led, multi-agency initiative designed to tackle improve access to early intervention services. This project exemplifies how local groups are leading change by identifying needs and co-producing solutions that directly address rural social decline and improve quality of life.

Public Benefit

The activities of Skye & Lochalsh Council for Voluntary Organisations (SLCVO) deliver substantial public benefit by fostering inclusive community development, strengthening the voluntary sector, and promoting civic engagement across Skye and Lochalsh. Through initiatives such as the Empower Skye and Lochalsh Programme, the Befrienders Service, and strategic involvement in planning forums, we empower local groups to identify and address community needs, enhances access to essential services, and supports vulnerable individuals. Our work in promoting volunteering and improving the governance and sustainability of third sector organisations ensures that public resources are used effectively and that services are responsive, resilient, and community-led. By facilitating collaboration, sharing knowledge, and advocating for under-represented voices, Skye & Lochalsh Council for Voluntary Organisations contributes to a more connected, equitable, and empowered society-clearly aligning with our charitable purpose of promoting civic responsibility and advancing community development

Report of the Trustees
for the Year Ended 31 March 2025

FINANCIAL REVIEW

Financial review

Financial Review

Skye & Lochalsh Council for Voluntary Organisations has demonstrated prudent financial management over the fiscal year ending 31 March 2025 with new funding of £65,946 secured for the Empower Skye and Lochalsh Programme. The liquidity position remains strong, and the organisation has a healthy balance of unrestricted, restricted, and endowment funds.

SLCVO's total income for the year ended 31 March 2025 was £164,207, an increase from the previous year. This is largely due to a funds for financial year 2025/2026 being paid in this year and a reduction in costs.

The Highland Third Sector Interface grant to deliver Third Sector Interface Support Services in Skye, Lochalsh and Wester Ross reduced to £57,431 due to the previous year including income for additional work. Donations from member organisations reduced to £798 and rents received reduced slightly at £11,355

Total expenditure for the year was £111,740, an increase from the previous year's £108,933. The bulk of the expenditure was directed towards charitable activities with costs to maintain two employees, representing a significant portion of the charitable expenditure.

Looking forward, the majority of the income comes from grants, emphasising the need for continued grant support, diversifying income sources and maintaining control over expenses for sustained financial health.

Free Reserves Policy

The Directors have examined the requirement for free reserves which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed.

When allocating £100,600 to Designated Contingency Funds of they have taken into account:

- The uncertainty of core funding beyond March 2025 and the need to designate sufficient funds to remain operational whilst alternative funding is sourced for six months equating to operating costs of £54,000
- The organisations redundancy commitments £18,000
- The organisations commitment to organisational sick pay for six months to cover absence £15,600
- Costs to wind-up the organisation including disposal of assets and Chief Officer salary for for three months £13,000

Restricted funds are £63,935. Tangible Fixed Assets are £44,253. Unrestricted funds are £79,318

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document and is a company limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

177372 (Scotland)

Registered Charity number

SC013885

Registered office

Tigh Lisigarry
Bridge Road
Portree
Isle of Skye
IV51 9ER

Report of the Trustees
for the Year Ended 31 March 2025

Trustees

P A Urquhart
C Pearson
G Higgins (resigned 29.10.24)
Ms J Batters
Dr D Van Ruitenbeek
Mrs J Mace
Councillor C Munro
D O'Donnell
S M Barker

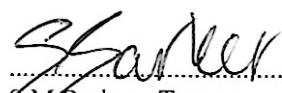
Company Secretary

Mrs J D Ford

Independent Examiner

Isadora Holden ACCA
Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

Approved by order of the board of trustees on 15th October 2025 and signed on its behalf by:


.....
S M Barker - Trustee

Independent Examiner's Report to the Trustees of
Skye & Lochalsh Council for Voluntary Or

I report on the accounts for the year ended 31 March 2025 set out on pages eight to seventeen.

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.

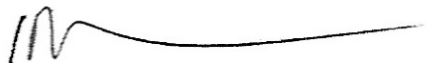
Independent examiner's statement

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.



Isadora Holden ACCA
The Association of Chartered Certified Accountants

Donald Rankin Business Services
Tigh an Oisean
Bridge Road
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IV51 9ER

Date: 15.10.25

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND						
ENDOWMENTS FROM						
Donations and legacies	2	58,228	2	-	58,230	70,654
Charitable activities						
To promote the general good of the community in Skye and Lochalsh by assisting the work of the Statutory Bodies and Voluntary organisations.						
		11,355	91,788	-	103,143	41,402
Investment income	3	2,834	-	-	2,834	2,436
Total		<u>72,417</u>	<u>91,790</u>	<u>-</u>	<u>164,207</u>	<u>114,492</u>
EXPENDITURE ON						
Charitable activities						
To promote the general good of the community in Skye and Lochalsh by assisting the work of the Statutory Bodies and Voluntary organisations.						
		<u>52,092</u>	<u>57,844</u>	<u>1,804</u>	<u>111,740</u>	<u>108,933</u>
NET						
INCOME/(EXPENDITURE)						
Transfers between funds	12	20,325 (6,500)	33,946 6,500	(1,804) -	52,467 -	5,559 -
Net movement in funds		13,825	40,446	(1,804)	52,467	5,559
RECONCILIATION OF FUNDS						
Total funds brought forward		166,093	23,489	44,911	234,493	228,934
TOTAL FUNDS CARRIED FORWARD		<u>179,918</u>	<u>63,935</u>	<u>43,107</u>	<u>286,960</u>	<u>234,493</u>

Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS						
Tangible assets	8	2,592	-	41,661	44,253	44,848
CURRENT ASSETS						
Debtors	9	13	11,050	-	11,063	14,490
Cash at bank		180,431	52,884	1,446	234,761	182,238
		180,444	63,934	1,446	245,824	196,728
CREDITORS						
Amounts falling due within one year	10	(3,117)	-	-	(3,117)	(7,083)
NET CURRENT ASSETS		177,327	63,934	1,446	242,707	189,645
TOTAL ASSETS LESS CURRENT LIABILITIES		179,919	63,934	43,107	286,960	234,493
NET ASSETS		179,919	63,934	43,107	286,960	234,493
FUNDS	12					
Unrestricted funds					179,919	166,093
Restricted funds					63,934	23,489
Endowment funds					43,107	44,911
TOTAL FUNDS					286,960	234,493

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

Balance Sheet - continued

31 March 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 ~~15th October 2025~~ and were signed on its behalf by:


.....
S M Barker - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2025

1. 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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

Tangible fixed assets

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

Freehold property	- 2% on cost
Fixtures, fittings & equip	- 15% on reducing balance
Computer equipment	- 25% on reducing balance

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.

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.

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.

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Memberships and donations	799	914
Grants	57,431	69,740
	<u>58,230</u>	<u>70,654</u>

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

	31.3.25	31.3.24
	£	£
HTSI Core	<u>57,431</u>	<u>69,740</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	2,834	2,436

4. NET INCOME/(EXPENDITURE)

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

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	2,632	2,220

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. STAFF COSTS

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

	31.3.25	31.3.24
Management & administration	1	1
Charitable activities	1	1
	2	2

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	70,655	(1)	-	70,654
Charitable activities				
To promote the general good of the community in Skye and Lochalsh by assisting the work of the Statutory Bodies and Voluntary organisations.	15,560	25,842	-	41,402
Investment income	2,436	-	-	2,436
Total	88,651	25,841	-	114,492

EXPENDITURE ON

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Endowment fund £	Total funds £
Charitable activities				
To promote the general good of the community in Skye and Lochalsh by assisting the work of the Statutory Bodies and Voluntary organisations.	80,977	25,736	2,220	108,933
NET INCOME/(EXPENDITURE)	7,674	105	(2,220)	5,559
RECONCILIATION OF FUNDS				
Total funds brought forward	158,419	23,384	47,131	228,934
TOTAL FUNDS CARRIED FORWARD	166,093	23,489	44,911	234,493

8. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures, fittings & equip £	Computer equipment £	Totals £
COST				
At 1 April 2024	90,223	28,609	8,063	126,895
Additions	-	-	2,037	2,037
At 31 March 2025	90,223	28,609	10,100	128,932
DEPRECIATION				
At 1 April 2024	46,758	28,332	6,957	82,047
Charge for year	1,804	42	786	2,632
At 31 March 2025	48,562	28,374	7,743	84,679
NET BOOK VALUE				
At 31 March 2025	41,661	235	2,357	44,253
At 31 March 2024	43,465	277	1,106	44,848

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade debtors	9,146	132
Other debtors	13	-
Prepayments and accrued income	1,904	14,358
	11,063	14,490

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Bank loans and overdrafts (see note 11)	-	1,844
Social security and other taxes	160	2,220
Other creditors	334	396
Accrued expenses	2,623	2,623
	<u>3,117</u>	<u>7,083</u>

11. LOANS

An analysis of the maturity of loans is given below:

	31.3.25	31.3.24
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	1,844
	<u>-</u>	<u>1,844</u>

12. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General	65,493	20,326	(6,500)	79,319
Designated:Contingency	100,600	-	-	100,600
	<u>166,093</u>	<u>20,326</u>	<u>(6,500)</u>	<u>179,919</u>
Restricted funds				
Befrienders Skye & Lochalsh	23,229	1,219	-	24,448
Mental Health & Well-being forum	260	-	-	260
The Empower Skye and Lochalsh Programme	-	32,726	6,500	39,226
	<u>23,489</u>	<u>33,945</u>	<u>6,500</u>	<u>63,934</u>
Endowment funds				
Taigh Lisigarry	44,911	(1,804)	-	43,107
	<u>44,911</u>	<u>(1,804)</u>	<u>-</u>	<u>43,107</u>
TOTAL FUNDS	<u>234,493</u>	<u>52,467</u>	<u>-</u>	<u>286,960</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	72,417	(52,091)	20,326
Restricted funds			
Befrienders Skye & Lochalsh	25,844	(24,625)	1,219
The Empower Skye and Lochalsh Programme	65,946	(33,220)	32,726
	91,790	(57,845)	33,945
Endowment funds			
Taigh Lisigarry	-	(1,804)	(1,804)
TOTAL FUNDS	<u>164,207</u>	<u>(111,740)</u>	<u>52,467</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General	73,419	7,674	(15,600)	65,493
Designated:Contingency	85,000	-	15,600	100,600
	<u>158,419</u>	<u>7,674</u>	<u>-</u>	<u>166,093</u>
Restricted funds				
Befrienders Skye & Lochalsh	23,124	105	-	23,229
Mental Health & Well-being forum	260	-	-	260
	<u>23,384</u>	<u>105</u>	<u>-</u>	<u>23,489</u>
Endowment funds				
Taigh Lisigarry	47,131	(2,220)	-	44,911
TOTAL FUNDS	<u>228,934</u>	<u>5,559</u>	<u>-</u>	<u>234,493</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	88,651	(80,977)	7,674
Restricted funds			
Befrienders Skye & Lochalsh	25,841	(25,736)	105
Endowment funds			
Taigh Lisigarry	-	(2,220)	(2,220)
TOTAL FUNDS	<u>114,492</u>	<u>(108,933)</u>	<u>5,559</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General	73,419	28,000	(22,100)	79,319
Designated:Contingency	85,000	-	15,600	100,600
	<u>158,419</u>	<u>28,000</u>	<u>(6,500)</u>	<u>179,919</u>
Restricted funds				
Befrienders Skye & Lochalsh	23,124	1,324	-	24,448
Mental Health & Well-being forum	260	-	-	260
The Empower Skye and Lochalsh Programme	-	32,726	6,500	39,226
	<u>23,384</u>	<u>34,050</u>	<u>6,500</u>	<u>63,934</u>
Endowment funds				
Taigh Lisigarry	47,131	(4,024)	-	43,107
TOTAL FUNDS	<u>228,934</u>	<u>58,026</u>	<u>-</u>	<u>286,960</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	161,068	(133,068)	28,000
Restricted funds			
Befrienders Skye & Lochalsh	51,685	(50,361)	1,324
The Empower Skye and Lochalsh Programme	65,946	(33,220)	32,726
	117,631	(83,581)	34,050
Endowment funds			
Taigh Lisigarry	-	(4,024)	(4,024)
TOTAL FUNDS	<u>278,699</u>	<u>(220,673)</u>	<u>58,026</u>

Transfers between funds

1. In addition to the existing balance of £68,500 a further £16,500 has been transferred from the General fund to a Designated Contingency fund in respect increased running costs and redundancy.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Memberships and donations	799	914
Grants	57,431	69,740
	<hr/> 58,230	<hr/> 70,654
Investment income		
Deposit account interest	2,834	2,436
Charitable activities		
Rents received	11,355	11,400
Internal room hire	-	4,160
Grants	91,788	25,842
	<hr/> 103,143	<hr/> 41,402
Total incoming resources	<hr/> 164,207	<hr/> 114,492
EXPENDITURE		
Charitable activities		
Wages	77,049	77,812
Social security	2,405	2,595
Pensions	2,763	2,817
Rates and water	1,440	1,392
Insurance	1,448	1,017
Light and heat	916	2,808
Telephone	2,133	1,897
Post, stat & comp supplies	316	285
Advertising	2,716	2,092
Sundries	434	290
Travel & subsistence	2,169	1,513
Repairs & renewals	1,843	660
Consultancy fees	2,820	-
Training and conference costs	2,536	-
Room/hall hire	853	4,802
Events	-	368
Licences & subscriptions	4,338	3,194
Freehold property	1,804	1,804
Fixtures and equip	42	48
Computer equipment	785	368
Bank interest & charges	212	238
HMRC interest	7	4
	<hr/> 109,029	<hr/> 106,004
Support costs		

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
Support costs		
Governance costs		
Accountancy fees	2,664	2,916
Companies House filing fee	47	13
	<hr/> 2,711	<hr/> 2,929
Total resources expended	<hr/> 111,740	<hr/> 108,933
Net income	<hr/> <hr/> 52,467	<hr/> <hr/> 5,559