

**REGISTERED COMPANY NUMBER: 177372 (Scotland)**  
**REGISTERED CHARITY NUMBER: SC013885**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2020  
for  
Skye & Lochalsh Council for Voluntary Organisation

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

Skye & Lochalsh Council for Voluntary Organisation

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for the Year Ended 31 March 2020

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## Skye & Lochalsh Council for Voluntary Organisation

### Report of the Trustees for the Year Ended 31 March 2020

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 2020. 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**

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 2020. 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 2015).

#### **ACHIEVEMENT AND PERFORMANCE**

Skye and Lochalsh CVO are commissioned by the Highland Third Sector Interface (HTSI) to support third sector organisations and community planning in Skye, Lochalsh and Wester Ross. To monitor this, the HTSI have identified 11 core services which are supported by a local work plan.

HTSI core commissioned services are measured through 40 performance indicators of which SLCVO completed 32. SLCVO's local work plan consists of 25 activities of which 13 were completed, 9 were within margin and three below target.

Third sector organisations deliver great services and activities (Quality) and contribute to economic growth (Social Economy)

- SLCVO carried out 370 episodes of support to 102 groups, 21 of which are from the delivery area of Wester Ross
- 1:1 group support increased by 18 groups, from 47 last year to 65 this year
- Governance support increased by 54 incidents from 26 last year to 80 this year although, 23 of these related to volunteer management
- 4 groups were supported in crisis management, with SLCVO taking the lead to identify issues and develop remedial action Two incidents took over 4 weeks to complete, one 6 months, the other an afternoon.

SLCVO's new website was launched in March 2020. This includes information about community planning processes and policies, social enterprise specialist services and volunteering. The website also includes third sector support information in the format of Community Toolkit downloadable documents.

As the HTSI did not undertake a regional annual survey, we asked groups what area they most needed support in, to develop SLCVO 2020/21 work plan activities. The recruitment of younger people to committee/board positions was identified as a priority for many, who were worried about sustainability of their group in relation to maintaining a quorate committee in response to this we will be piloting a Young Persons Trustee mentoring programme with 4/5 local groups in 2020/21.

More people are actively involved in their community, through formal volunteering or in other ways (Active Citizenship)

- SLCVO supported 17 groups in volunteer management best practice and carried out 1:1 coaching to six groups
- Registered volunteer opportunities increased by 21, from 26 last year to 47 this year
- We saw an increase in Saltire awards and registrations with the exception of Summit and Challenge awards. This increase was, a direct result of developing pathways of engagement with schools, colleges and groups
- We worked with the day hospital in Portree to support seven volunteers in their new roles and developed/requested four bespoke volunteering opportunities

To support informal network and friendship volunteering SLCVO produced a printed volunteer opportunities booklet for Skye and Lochalsh. This was held in places where there are waiting rooms, such as GP surgeries and village halls. We also produced generic opportunities booklet for Wester Ross to build interest and establish distribution.

## Skye & Lochalsh Council for Voluntary Organisation

### Report of the Trustees for the Year Ended 31 March 2020

To promote the benefit of volunteering we created two volunteer videos and held celebration activities during Volunteer's week when we awarded 198 certificates to 10 groups and hosted three thank you lunches in Kyle and Portree. We also held a Christmas volunteer thank you lunch and hosted the Community tent at the Skye Agricultural show where around 2,000 visitors take part in activities

Services are better through the involvement of people and communities (Community Empowerment)

- SLCVO participated in and encouraged third sector involvement in 14 local forums, we attended 3 Community Partnership meetings and 31 other community planning meetings/forums.
- We hosted/participated in 3 opportunities to network and share good practice
- We worked on 8 projects to bring the third sector together and feed into local and national community planning and development processes
- We promoted 19 training opportunities 9 of which were in the local area however we did not undertake direct training as the Highland Third Sector Interface (our core funder) led on this.
- We promoted 47 opportunities for groups and communities to take part in local, regional and national consultations of which 25 were in area

Although there has been no collective activity by the local partnership in relation to third sector participation and engagement, SLCVO have worked with local and national public sector bodies and third sector groups to take forward actions from the 2019 Skye and Lochalsh Drug and Alcohol Action Plan and SLWR CLD Plan 2019-2021.

Working in partnership with local groups and agencies has culminated in the development of a Health and Well-being Community Directory for Skye and Lochalsh, managed by SLCVO. This was launched in September 2019 and is available as a PDF or as a printed document.

#### Video Case Studies

- o Sarah - <https://www.facebook.com/SLCVO/videos/917377901799241/>
- o Angela - <https://www.facebook.com/SLCVO/videos/1003642786510721/>
- o SLCVO Work <https://www.facebook.com/SLCVO/videos/1617507328391618/> v

## **FINANCIAL REVIEW**

### **Financial position**

Although HTSI Core funding increased by £5,653, to support the expansion of Skye and Lochalsh Council for Voluntary Organisation new delivery area of Wester Ross in accordance with their delivery areas, overall, we saw a deficit of £5,352 this is a consequence of:

- Reducing income generating services including, income loss for rents received, consultancy work, desk top publishing and photocopying services.
- Outstanding creditors falling within one year

### **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. They have taken into consideration the uncertainty of funding beyond March 2020, the reliance of its members on its services and the need to retain sufficient funds to remain operational whilst alternative funding is sourced in the event of core funding being withdrawn or substantially reduced.

At the balance sheet date, the company's free reserves are £58,828, its Tangible Fixed Assets are £52,143, Restricted funds £9,207 and Designated funds £68,500.

Skye & Lochalsh Council for Voluntary Organisation

Report of the Trustees  
for the Year Ended 31 March 2020

**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.

**Recruitment and appointment of new trustees**

J Mace was appointed as Trustee on the 20 January 2020

**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

**Trustees**

P A Urquhart  
C Pearson  
J Towers  
G Higgins  
Ms J Batters  
J Gordon  
Dr D Van Ruitenbeek  
M G Taylor (resigned 20.5.19)  
Mrs J Mace (appointed 20.1.20)

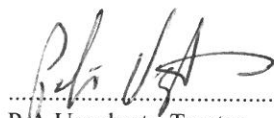
**Company Secretary**

Ms J D Bertenshaw

**Independent Examiner**

Jacqueline Smith CPFA  
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 23/11/2020 and signed on its behalf by:



P A Urquhart - Trustee

Report of the Accountant to the Trustees of  
Skye and Lochalsh Council for Voluntary Organisations

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2019 set out on pages five to seven and you consider that the company is exempt from an audit.

In accordance with your instructions we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities from the accounting records and information and explanations you have supplied to us.



Donald Rankin  
Tigh An Oisean  
Bridge Road  
Portree  
Isle of Skye  
IV51 9ER

Date: .....18.11.20.....

Skye & Lochalsh Council for Voluntary Organisation

Statement of Financial Activities  
for the Year Ended 31 March 2020

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	31.3.20 Total funds £	31.3.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	2	73,160	-	-	73,160	69,466
<b>Charitable activities</b>						
To promote the general good of the community in Skye and Lochalsh by assisting the work of the Statutory Bodies and Voluntary organisations.		4,200	12,305	-	16,505	11,510
Other trading activities	3	4,921	-	-	4,921	3,054
Investment income	4	<u>393</u>	<u>-</u>	<u>-</u>	<u>393</u>	<u>358</u>
<b>Total</b>		82,674	12,305	-	94,979	84,388
<b>EXPENDITURE ON</b>						
<b>Charitable activities</b>						
To promote the general good of the community in Skye and Lochalsh by assisting the work of the Statutory Bodies and Voluntary organisations.		93,207	5,294	1,830	100,331	95,889
<b>NET INCOME/(EXPENDITURE)</b>		(10,533)	7,011	(1,830)	(5,352)	(11,501)
<b>RECONCILIATION OF FUNDS</b>						
<b>Total funds brought forward</b>		<u>132,175</u>	<u>2,196</u>	<u>52,659</u>	<u>187,030</u>	<u>198,531</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>121,642</u></u>	<u><u>9,207</u></u>	<u><u>50,829</u></u>	<u><u>181,678</u></u>	<u><u>187,030</u></u>

Skye & Lochalsh Council for Voluntary Organisation

Balance Sheet  
31 March 2020

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	31.3.20 Total funds £	31.3.19 Total funds £
<b>FIXED ASSETS</b>						
Tangible assets	9	1,314	-	50,829	52,143	54,303
<b>CURRENT ASSETS</b>						
Debtors	10	380	-	-	380	1,244
Cash at bank		<u>123,111</u>	<u>9,207</u>	<u>-</u>	<u>132,318</u>	<u>137,121</u>
		123,491	9,207	-	132,698	138,365
<b>CREDITORS</b>						
Amounts falling due within one year	11	(3,163)	-	-	(3,163)	(5,638)
<b>NET CURRENT ASSETS</b>		<u>120,328</u>	<u>9,207</u>	<u>-</u>	<u>129,535</u>	<u>132,727</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>121,642</u>	<u>9,207</u>	<u>50,829</u>	<u>181,678</u>	<u>187,030</u>
<b>NET ASSETS</b>		<u>121,642</u>	<u>9,207</u>	<u>50,829</u>	<u>181,678</u>	<u>187,030</u>
<b>FUNDS</b>	13					
Unrestricted funds					121,642	132,175
Restricted funds					9,207	2,196
Endowment funds					<u>50,829</u>	<u>52,659</u>
<b>TOTAL FUNDS</b>					<u>181,678</u>	<u>187,030</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 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.

The notes form part of these financial statements



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 23/11/2020 and were signed on its behalf by:

  
.....  
P A Urquhart - Trustee

The notes form part of these financial statements

## **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	- 25% on reducing balance and 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.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020

**2. DONATIONS AND LEGACIES**

	31.3.20	31.3.19
	£	£
Memberships and donations	2,157	2,616
Grants	<u>71,003</u>	<u>66,850</u>
	<u>73,160</u>	<u>69,466</u>

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

	31.3.20	31.3.19
	£	£
NHS Highland	-	1,500
HTSI Core	<u>71,003</u>	<u>65,350</u>
	<u>71,003</u>	<u>66,850</u>

**3. OTHER TRADING ACTIVITIES**

	31.3.20	31.3.19
	£	£
DTP and photocopying	976	588
Room hire & services	<u>3,945</u>	<u>2,466</u>
	<u>4,921</u>	<u>3,054</u>

**4. INVESTMENT INCOME**

	31.3.20	31.3.19
	£	£
Deposit account interest	<u>393</u>	<u>358</u>

**5. NET INCOME/(EXPENDITURE)**

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

	31.3.20	31.3.19
	£	£
Depreciation - owned assets	<u>2,160</u>	<u>2,275</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

**Trustees' expenses**

	31.3.20	31.3.19
	£	£
Trustees' expenses	<u>2,451</u>	<u>1,068</u>

Trustee expenses in respect of travel were paid as follows: -

1. J Towers - £71.00
2. C Pearson £177.75
3. G Higgins - £2061.90
4. J Batters - £140.20

**7. STAFF COSTS**

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

	31.3.20	31.3.19
Management & administration	1	1
Charitable activities	<u>2</u>	<u>2</u>
	<u>3</u>	<u>3</u>

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

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Endowment fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	69,230	236	-	69,466
<b>Charitable activities</b>				
To promote the general good of the community in Skye and Lochalsh by assisting the work of the Statutory Bodies and Voluntary organisations.	4,510	7,000	-	11,510
Other trading activities	3,054	-	-	3,054
Investment income	<u>358</u>	<u>-</u>	<u>-</u>	<u>358</u>
<b>Total</b>	<b>77,152</b>	<b>7,236</b>	<b>-</b>	<b>84,388</b>

**EXPENDITURE ON**

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Endowment fund £	Total funds £
<b>Charitable activities</b>				
To promote the general good of the community in Skye and Lochalsh by assisting the work of the Statutory Bodies and Voluntary organisations.	86,177	7,877	1,835	95,889
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	(9,025)	(641)	(1,835)	(11,501)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>	141,200	2,837	54,494	198,531
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>132,175</u>	<u>2,196</u>	<u>52,659</u>	<u>187,030</u>

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures, fittings & equip £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2019 and 31 March 2020	<u>90,223</u>	<u>28,609</u>	<u>5,560</u>	<u>124,392</u>
<b>DEPRECIATION</b>				
At 1 April 2019	37,738	28,111	4,240	70,089
Charge for year	<u>1,804</u>	<u>26</u>	<u>330</u>	<u>2,160</u>
At 31 March 2020	<u>39,542</u>	<u>28,137</u>	<u>4,570</u>	<u>72,249</u>
<b>NET BOOK VALUE</b>				
At 31 March 2020	<u>50,681</u>	<u>472</u>	<u>990</u>	<u>52,143</u>
At 31 March 2019	<u>52,485</u>	<u>498</u>	<u>1,320</u>	<u>54,303</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.20	31.3.19
	£	£
Trade debtors	326	405
Other debtors	-	210
Tax	-	629
Prepayments and accrued income	<u>54</u>	<u>-</u>
	<u>380</u>	<u>1,244</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.20	31.3.19
	£	£
Bank loans and overdrafts (see note 12)	-	3,053
Social security and other taxes	213	-
Other creditors	322	445
Accrued expenses	<u>2,628</u>	<u>2,140</u>
	<u>3,163</u>	<u>5,638</u>

**12. LOANS**

An analysis of the maturity of loans is given below:

	31.3.20	31.3.19
	£	£
Amounts falling due within one year on demand:		
Bank overdraft	<u>-</u>	<u>3,053</u>

**13. MOVEMENT IN FUNDS**

	At 1.4.19	Net movement in funds	Transfers between funds	At 31.3.20
	£	£	£	£
<b>Unrestricted funds</b>				
General	58,168	(10,533)	5,507	53,142
Toolkit	12,507	-	(12,507)	-
Designated:Contingency	<u>61,500</u>	<u>-</u>	<u>7,000</u>	<u>68,500</u>
	132,175	(10,533)	-	121,642
<b>Restricted funds</b>				
Befrienders Skye & Lochalsh	1,696	7,251	-	8,947
Mental Health & Well-being forum	<u>500</u>	<u>(240)</u>	<u>-</u>	<u>260</u>
	2,196	7,011	-	9,207
<b>Endowment funds</b>				
Tigh Lisigarry	<u>52,659</u>	<u>(1,830)</u>	<u>-</u>	<u>50,829</u>
<b>TOTAL FUNDS</b>	<u>187,030</u>	<u>(5,352)</u>	<u>-</u>	<u>181,678</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General	82,674	(93,207)	(10,533)
<b>Restricted funds</b>			
Befrienders Skye & Lochalsh	12,305	(5,054)	7,251
Mental Health & Well-being forum	-	(240)	(240)
	12,305	(5,294)	7,011
<b>Endowment funds</b>			
Tigh Lisigarry	-	(1,830)	(1,830)
<b>TOTAL FUNDS</b>	<u>94,979</u>	<u>(100,331)</u>	<u>(5,352)</u>

Comparatives for movement in funds

	At 1.4.18 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
<b>Unrestricted funds</b>				
General	128,863	(9,195)	(61,500)	58,168
Toolkit	12,337	170	-	12,507
Designated:Contingency	-	-	61,500	61,500
	141,200	(9,025)	-	132,175
<b>Restricted funds</b>				
Befrienders Skye & Lochalsh	-	1,696	-	1,696
Foodbank project	2,337	(2,337)	-	-
Mental Health & Well-being forum	500	-	-	500
	2,837	(641)	-	2,196
<b>Endowment funds</b>				
Taigh Lisigarry	54,494	(1,835)	-	52,659
<b>TOTAL FUNDS</b>	<u>198,531</u>	<u>(11,501)</u>	<u>-</u>	<u>187,030</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General	76,982	(86,177)	(9,195)
Toolkit	<u>170</u>	<u>-</u>	<u>170</u>
	77,152	(86,177)	(9,025)
<b>Restricted funds</b>			
Befrienders Skye & Lochalsh	5,000	(3,304)	1,696
Foodbank project	236	(2,573)	(2,337)
Liberty project	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>
	7,236	(7,877)	(641)
<b>Endowment funds</b>			
Tigh Lisigarry	<u>-</u>	<u>(1,835)</u>	<u>(1,835)</u>
<b>TOTAL FUNDS</b>	<u><u>84,388</u></u>	<u><u>(95,889)</u></u>	<u><u>(11,501)</u></u>

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

	At 1.4.18 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
<b>Unrestricted funds</b>				
General	128,863	(19,728)	(55,993)	53,142
Toolkit	12,337	170	(12,507)	-
Designated:Contingency	<u>-</u>	<u>-</u>	<u>68,500</u>	<u>68,500</u>
	141,200	(19,558)	-	121,642
<b>Restricted funds</b>				
Befrienders Skye & Lochalsh	-	8,947	-	8,947
Foodbank project	2,337	(2,337)	-	-
Mental Health & Well-being forum	<u>500</u>	<u>(240)</u>	<u>-</u>	<u>260</u>
	2,837	6,370	-	9,207
<b>Endowment funds</b>				
Taigh Lisigarry	<u>54,494</u>	<u>(3,665)</u>	<u>-</u>	<u>50,829</u>
<b>TOTAL FUNDS</b>	<u><u>198,531</u></u>	<u><u>(16,853)</u></u>	<u><u>-</u></u>	<u><u>181,678</u></u>



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2020

**13. 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 £
<b>Unrestricted funds</b>			
General	159,656	(179,384)	(19,728)
Toolkit	<u>170</u>	<u>-</u>	<u>170</u>
	159,826	(179,384)	(19,558)
<b>Restricted funds</b>			
Befrienders Skye & Lochalsh	17,305	(8,358)	8,947
Foodbank project	236	(2,573)	(2,337)
Mental Health & Well-being forum	-	(240)	(240)
Liberty project	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>
	19,541	(13,171)	6,370
<b>Endowment funds</b>			
Tigh Lisigarry	-	(3,665)	(3,665)
	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>179,367</u>	<u>(196,220)</u>	<u>(16,853)</u>

**Transfers between funds**

1. In addition to the existing balance of £61,500 a further £7,000 has been transferred from the General fund to a Designated Contingency fund in respect of the following: -

- a. £9,875 for redundancy.
- b. £47,000 for 6 months staff costs.
- c. £11,625 for 6 months office running costs.

2. The unrestricted designated Toolkit fund is no longer required and the balance of £12,507 has been transferred to the General fund.

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2020.

Skye & Lochalsh Council for Voluntary Organisation

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2020

	31.3.20 £	31.3.19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Memberships and donations	2,157	2,616
Grants	<u>71,003</u>	<u>66,850</u>
	73,160	69,466
<b>Other trading activities</b>		
DTP and photocopying	976	588
Room hire & services	<u>3,945</u>	<u>2,466</u>
	4,921	3,054
<b>Investment income</b>		
Deposit account interest	393	358
<b>Charitable activities</b>		
Toolkit syndication fees	-	170
Rents received	4,200	4,200
Training	-	140
Grants	<u>12,305</u>	<u>7,000</u>
	<u>16,505</u>	<u>11,510</u>
<b>Total incoming resources</b>	94,979	84,388
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Trustees' expenses	2,185	-
Wages	70,105	65,280
Social security	3,035	2,597
Pensions	3,293	2,694
Rates and water	211	154
Insurance	784	770
Light and heat	2,480	1,499
Telephone	1,872	2,251
Post, stat & comp supplies	2,033	1,707
Advertising	43	220
Sundries	374	135
Travel & subsistence	3,652	2,799
Repairs & renewals	243	507
Rental of office equipment	2,160	2,160
Training and conference costs	508	483
Carried forward	92,978	83,256

Skye & Lochalsh Council for Voluntary Organisation

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2020

	31.3.20 £	31.3.19 £
<b>Charitable activities</b>		
Brought forward	92,978	83,256
Licences & subscriptions	1,088	548
Food	149	1,100
Liberty project	-	2,000
Donations	-	1,116
Directory	240	-
Freehold property	1,804	1,804
Fixtures and equip	26	31
Computer equipment	330	440
Bank interest & charges	153	8
Credit card charges	30	32
	<u>96,798</u>	<u>90,335</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Trustees' expenses	266	1,068
Accountancy fees	3,116	2,692
Companies House filing fee	13	-
AGM expenses	138	-
Management costs	-	415
Consultancy fees	-	1,379
	<u>3,533</u>	<u>5,554</u>
Total resources expended	<u>100,331</u>	<u>95,889</u>
<b>Net expenditure</b>	<u>(5,352)</u>	<u>(11,501)</u>

This page does not form part of the statutory financial statements