**REGISTERED COMPANY NUMBER: SC177372 (Scotland)**
**REGISTERED CHARITY NUMBER: SC013885**

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2026

for

Skye & Lochalsh Council for Voluntary Organisations

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

Skye & Lochalsh Council for Voluntary Organisations

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for the Year Ended 31 March 2026


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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 2026. 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 of efficiency of charities (b) Rural and urban development and regeneration (c) Such other similar charitable purposes and the company from time to time determines.

To achieve these we provide governance, development and operational support services to community groups, enhancing third sector capacity and collaboration. We also strengthen third sector capacity and participation through strategic programme development and delivery and delivery volunteering.

## ACHIEVEMENTS AND PERFORMANCE

### Promotion of Civic Responsibility

During the year ending 31 March 2026, Skye & Lochalsh Council for Voluntary Organisations continued to promote civic responsibility by encouraging and facilitating engagement with local planning and political processes. 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, community engagement with national consultations and policy discussions.

We also promoted civic participation through:
- The coordination of the Skye and Raasay Future Plan and the Skye and Lochalsh Health, Wellbeing, Welfare and Social Care Collaboration.
- Hosting monthly Community Forums focused on children, families and adult services, with an open participation policy that welcomes anyone living in the area, alongside organisations and professionals involved in supporting these themes, creating opportunities for shared learning, collaboration and community-led action.
- The facilitation of broader community involvement in the development of a local Wind Farm Community Benefits organisation, by supporting the working group to established fair membership processes and governance.

These initiatives provided opportunities for communities, third sector organisations and public sector partners to contribute to local planning, service development and investment decisions

### Promotion of Volunteering

Skye & Lochalsh Council for Voluntary Organisations actively promotes the value and practice of volunteering across Skye and Lochalsh, recognising the vital role volunteers play in supporting local services, strengthening communities and improving wellbeing. Volunteer-led activity remains central to many community organisations, although groups continue to report challenges in recruiting and retaining volunteers, particularly within smaller rural communities where a relatively small number of individuals often undertake multiple voluntary roles.

Throughout 2025/26, we promoted volunteering opportunities through our website, social media channels, newsletters, weekly blogs and direct engagement with local organisations. We also used our community networks, forums and partnership events to encourage participation and raise awareness of the contribution volunteers make to community life.

Support was provided to volunteer-involving organisations through guidance on volunteer recruitment, management, governance and good practice, helping organisations strengthen their volunteer base and create positive volunteering experiences.

During the year, core funding for volunteer development was reduced following the transfer of volunteer support services to the Highland Third Sector Interface. As a result, we no longer has dedicated resources to provide direct volunteer brokerage and development services across the area. Despite this change, volunteering remains embedded throughout our wider programmes and community development activities.

The Befrienders Skye and Lochalsh Service continued to demonstrate the significant impact volunteers have within local communities. During the year, the service increased its volunteer cohort from 16 to 25 volunteers, who collectively contributed an estimated 1,000 hours of support to people experiencing loneliness and social isolation, helping them remain connected to their communities and maintain their wellbeing.

Looking ahead, we will explore how volunteering can be better supported locally through a proposed Volunteer Bank feasibility study. This work will consider future approaches to coordinating volunteering across Skye and Lochalsh and identify opportunities to better match community needs with available volunteer 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.

Throughout 2025/26, we strengthened our role as a knowledge hub for the third sector, gathering and sharing information to support planning and decision-making. We continued to develop resources that improve access to information, including a new weekly blog, newsletter, online Community Information Hub, and Skye and Raasay Future Plan information platform.

We continued to advocate for and promote the third sector in strategic forums including the Skye, Lochalsh and Wester Ross Community Partnership, The Skye and Raasay Future Board, 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.

We also played an important role in gathering third sector intelligence for future investment opportunities, including community benefit funding linked to infrastructure projects.

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

In 2025/26, we continued to strengthen the capacity of third sector organisations across Skye and Lochalsh through tailored one-to-one support, training, networking opportunities, and strategic programme development. During the year, we supported 120 organisations (43% increase from the previous year) through 193 individual support sessions, covering governance, funding, project development, organisational sustainability, volunteering, and start-up support.

Governance and funding remained the most common areas of support, reflecting ongoing demand for assistance with constitutions, trustee responsibilities, funding applications, compliance, and organisational development. Emerging themes included challenges recruiting volunteers, limited trustee induction and succession planning, and increasing complexity around governance arrangements for organisations with trading subsidiaries

A significant area of work included strengthening relationships between development trusts across Skye and Raasay through the establishment of quarterly Development Trust Forums, creating opportunities for shared learning, capacity building and more coordinated responses to common challenges.

Through the Skye and Lochalsh Health, Wellbeing, Welfare and Social Care Collaboration, Community Wellbeing Forums and collaboration meetings, we enabled organisations to work together on shared priorities and identify opportunities for collective action.

We increased our visibility and accessibility through outreach support, online communications, regular blogs, and the creation of a new online Community Information Hub. These developments helped increase enquiries and engagement with local organisations throughout the year.

**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.

Throughout 2025/26, a significant focus of our work was the Empower Skye and Lochalsh Programme, comprising the Skye and Raasay Future Plan and the Health, Wellbeing, Welfare and Social Care Collaboration. These initiatives provided a framework for community engagement, strategic planning and partnership development across a range of issues including health and social care, housing, transport, childcare, community infrastructure and economic development.

During the year, we continued to play a key role in bringing together communities, third sector organisations and public sector partners to identify shared priorities and develop collaborative solutions. We facilitated a range of forums, networking events, workshops and partnership meetings, including Community Wellbeing Forums, Development Trust meetings, the Lochalsh Collaboration, Drug and Alcohol Forums, childcare discussions and health and social care partnership events. These activities strengthened relationships between organisations, encouraged shared learning and created opportunities for joint action on local challenges.

The Health, Wellbeing, Welfare and Social Care Collaboration has become an important platform for organisations to work together to address health, wellbeing, welfare and social care challenges across the area. Through regular forums, steering groups and engagement activity, partners identified service gaps, explored innovative approaches and developed practical responses to challenges including rural access to services, mental health support, unpaid carers, community-based social care and information provision. Progress was made on a number of collaborative initiatives, including the development of Community Outreach Hubs, exploration of community-led social care models, a school-based Distress Brief Intervention project and improved access to information and support services.

A major achievement during the year was securing funding for the development of the Skye and Lochalsh Community Outreach Hubs. The programme will improve access to advice, information, wellbeing support and community-based services across rural communities while providing resources to local delivery partners. The hubs have been designed in direct response to issues identified through community engagement, including transport barriers, social isolation, hidden poverty and challenges accessing support services.

We also continued to ensure that community voices were represented within local and regional planning and decision-making structures. Throughout the year, we participated in a wide range of strategic groups covering community planning, health and social care, place planning, community investment, poverty and equality, and regional development. This work helped ensure that community perspectives informed discussions on healthcare reform, transport, mental health support, unpaid carers, community wealth building and future investment priorities.

As part of this role, we managed and supported the delivery of the Skye and Raasay Future Plan, helping to ensure that communities and third sector organisations remained actively involved in shaping local priorities. We also established and facilitated regular Development Trust meetings across Skye and Raasay, creating opportunities for collaboration, shared learning and the development of a stronger collective voice on issues affecting communities throughout the area.

Through Community Wellbeing Forums, Development Trust meetings, Skye and Raasay Future Plan engagement activity and the development of Community Outreach Hubs, local people and organisations were supported to identify priorities and contribute to solutions. This helped communities shape responses to issues including social isolation, transport, childcare, health and social care provision, poverty and access to information and support, strengthening community leadership and resilience across Skye and Lochalsh.

**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.

Throughout 2025/26 we worked with community organisations, public sector partners and local residents to address challenges associated with rurality, including transport barriers, access to healthcare, demographic change, workforce shortages and service sustainability.

Significant progress was made through the Skye and Raasay Future (SARF) Plan, Community Benefit Fund discussions, SSEN Transmission community investment consultation, Development Trust collaboration and the Community Outreach Hub programme.

Our work also supported communities in accessing funding and securing investment for local projects and facilities.

The Skye and Raasay Future Plan continued to provide a framework for community-led rural regeneration across the area. SLCVO supported implementation, strengthened stakeholder engagement, and worked to improve coordination between community plans, development trusts, public agencies and investment programmes.

**Public Benefit**

The Trustees are satisfied that the activities undertaken during the year provided significant public benefit and furthered the charitable purposes of the organisation.

Through advice, support and capacity-building, we strengthened the effectiveness, resilience and sustainability of charities, community groups and voluntary organisations across Skye and Lochalsh. This enabled organisations to improve governance, secure funding, develop new services and respond more effectively to local needs and opportunities.

We also promoted volunteering, active citizenship and community participation, creating opportunities for people to contribute to their communities, influence local decision-making and improve the wellbeing of others. These activities helped strengthen community networks and reduce social isolation, particularly within rural and remote areas.

Through strategic initiatives such as the Skye and Raasay Future Plan, the Health, Wellbeing, Welfare and Social Care Collaboration and the development of Community Outreach Hubs, we supported communities to identify priorities, shape local solutions and influence future service delivery and investment.

By bringing together communities, third sector organisations and public sector partners, we helped foster collaboration, share knowledge and develop coordinated responses to local challenges. Collectively, these activities contributed to stronger, more resilient and sustainable communities throughout Skye and Lochalsh.

## FINANCIAL REVIEW

### Financial review

Financial review Skye & Lochalsh Council for Voluntary Organisations has demonstrated prudent financial management over the fiscal year ending 31 March 2026 with new funding of £166,118 secured to deliver the Skye and Lochalsh Community Outreach Hubs project. 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 2026 was £259,487, an increase from the previous year. This is largely due to funding for the Skye and Lochalsh Community Outreach Hubs project having been received within the year. The Highland Third Sector Interface grant to deliver Third Sector Interface Support Services in Skye, Lochalsh and Wester Ross remained largely stable at £57,416 (2025- £57,431). Donations from member organisations reduced to £672 and rents received reduced to £10,450.

Total expenditure for the year was £102,578, a decrease from the previous year's £111,740. The bulk of the expenditure was directed towards charitable activities with costs to maintain the three employees, representing a significant portion of the charitable expenditure. Part of the overall cost reduction was a result of the charity being able to claim a refund of overpaid rates during the year ended 31 March 2026.

During the year, £3,328 was transferred from the Empower Skye and Lochalsh restricted fund to unrestricted funds by way of a contribution towards overhead costs, as per the funding agreement.

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 the Directors have taken into account:-The uncertainty of core funding beyond March 2026 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 organisation's redundancy commitments £18,000- The organisation's 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 three months£13,000 .

In accordance with an agreement made in 2017 by the then Board of Directors, the current SLCVO Board continues to allocate £5,000 from free reserves to the Befriending Service Fund, matching the contribution made by Highland Hospice to support the delivery of a core befriending service for one day per week. Additional funding from NHS Highland has since enabled the service to expand, allowing delivery for three days per week.

Restricted funds are £183,945. Tangible Fixed Assets are £42,756. Unrestricted funds are £218,621, inclusive of the designated amounts above.

## 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**

SC177372 (Scotland)

**Registered Charity number**

SC013885

**Registered office**

Tigh Lisigarry
Bridge Road
Portree
Isle of Skye
IV51 9ER

**Trustees**

P A Urquhart (resigned 1.5.25)
C Pearson (resigned 15.10.25)
Ms J Batters
Dr D Van Ruitenbeek
Mrs J Mace
Coucillor C Munro (resigned 1.5.25)
D O'Donnell
S M Barker

**Company Secretary**

Mrs J D Ford

**Independent Examiner**

Fiona Maclean FCCA
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 ..... and signed on its behalf by:

.....
S M Barker - Trustee

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

I report on the accounts for the year ended 31 March 2026 set out on pages eight to eighteen.

**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.

Fiona Maclean FCCA
The Association of Chartered Certified Accountants

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

Date: .....

Skye & Lochalsh Council for Voluntary Organisations

Statement of Financial Activities
for the Year Ended 31 March 2026

| | Notes | Unrestricted funds £ | Restricted funds £ | Endowment fund £ | 31.3.26 Total funds £ | 31.3.25 Total funds £ |
|---|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | | |
| Donations and legacies | 2 | 58,087 | 1 | - | 58,088 | 58,230 |
| **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. | | 10,450 | 188,487 | - | 198,937 | 103,143 |
| Investment income | 3 | 2,462 | - | - | 2,462 | 2,834 |
| **Total** | | 70,999 | 188,488 | - | 259,487 | 164,207 |
| **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. | | 30,625 | 70,149 | 1,804 | 102,578 | 111,740 |
| **NET INCOME/(EXPENDITURE)** | | 40,374 | 118,339 | (1,804) | 156,909 | 52,467 |
| **Transfers between funds** | 11 | (1,672) | 1,672 | - | - | - |
| **Net movement in funds** | | 38,702 | 120,011 | (1,804) | 156,909 | 52,467 |
| **RECONCILIATION OF FUNDS** | | | | | | |
| Total funds brought forward | | 179,919 | 63,934 | 43,107 | 286,960 | 234,493 |
| **TOTAL FUNDS CARRIED FORWARD** | | 218,621 | 183,945 | 41,303 | 443,869 | 286,960 |

The notes form part of these financial statements

Skye & Lochalsh Council for Voluntary Organisations

Balance Sheet
31 March 2026

| | Notes | Unrestricted funds £ | Restricted funds £ | Endowment fund £ | 31.3.26 Total funds £ | 31.3.25 Total funds £ |
|---|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | | |
| Tangible assets | 8 | 1,768 | 1,132 | 39,856 | 42,756 | 44,253 |
| **CURRENT ASSETS** | | | | | | |
| Debtors | 9 | - | 182 | 1 | 183 | 11,063 |
| Cash at bank | | 220,058 | 184,280 | 1,446 | 405,784 | 234,761 |
| | | 220,058 | 184,462 | 1,447 | 405,967 | 245,824 |
| **CREDITORS** | | | | | | |
| Amounts falling due within one year | 10 | (3,206) | (1,648) | - | (4,854) | (3,117) |
| **NET CURRENT ASSETS** | | 216,852 | 182,814 | 1,447 | 401,113 | 242,707 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 218,620 | 183,946 | 41,303 | 443,869 | 286,960 |
| **NET ASSETS** | | 218,620 | 183,946 | 41,303 | 443,869 | 286,960 |
| **FUNDS** | 11 | | | | | |
| Unrestricted funds | | | | | 218,620 | 179,919 |
| Restricted funds | | | | | 183,946 | 63,934 |
| Endowment funds | | | | | 41,303 | 43,107 |
| **TOTAL FUNDS** | | | | | 443,869 | 286,960 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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



continued...

Balance Sheet - continued
31 March 2026

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 ..... and were signed on its behalf by:

.....
S M Barker - 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 | - | 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.


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## 2. DONATIONS AND LEGACIES

| | 31.3.26 | 31.3.25 |
|---|---|---|
| | £ | £ |
| Memberships and donations | 672 | 799 |
| Grants | 57,416 | 57,431 |
| | 58,088 | 58,230 |

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

| | 31.3.26 | 31.3.25 |
|---|---|---|
| | £ | £ |
| HTSI Core | 57,416 | 57,431 |

## 3. INVESTMENT INCOME

| | 31.3.26 | 31.3.25 |
|---|---|---|
| | £ | £ |
| Deposit account interest | 2,462 | 2,834 |

## 4. NET INCOME/(EXPENDITURE)

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

| | 31.3.26 | 31.3.25 |
|---|---|---|
| | £ | £ |
| Depreciation - owned assets | 3,007 | 2,632 |

## 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

## 6. STAFF COSTS

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

| | 31.3.26 | 31.3.25 |
|---|---|---|
| Management & administration | 1 | 1 |
| Charitable activities | 2 | 1 |
| | 3 | 2 |

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



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## 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Endowment fund £ | Total funds £ |
|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | |
| Donations and legacies | 58,228 | 2 | - | 58,230 |
| **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 |
| Investment income | 2,834 | - | - | 2,834 |
| **Total** | 72,417 | 91,790 | - | 164,207 |
| **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. | 52,092 | 57,844 | 1,804 | 111,740 |
| **NET INCOME/(EXPENDITURE)** | 20,325 | 33,946 | (1,804) | 52,467 |
| **Transfers between funds** | (6,500) | 6,500 | - | - |
| **Net movement in funds** | 13,825 | 40,446 | (1,804) | 52,467 |
| **RECONCILIATION OF FUNDS** | | | | |
| Total funds brought forward | 166,093 | 23,489 | 44,911 | 234,493 |
| **TOTAL FUNDS CARRIED FORWARD** | 179,918 | 63,935 | 43,107 | 286,960 |



continued...

## 8. TANGIBLE FIXED ASSETS

| | Freehold property £ | Fixtures, fittings & equip £ | Computer equipment £ | Totals £ |
|---|---|---|---|---|
| **COST** | | | | |
| At 1 April 2025 | 90,223 | 28,609 | 10,100 | 128,932 |
| Additions | - | - | 1,510 | 1,510 |
| Disposals | - | (16,030) | - | (16,030) |
| At 31 March 2026 | 90,223 | 12,579 | 11,610 | 114,412 |
| **DEPRECIATION** | | | | |
| At 1 April 2025 | 48,562 | 28,374 | 7,743 | 84,679 |
| Charge for year | 1,805 | 235 | 967 | 3,007 |
| Eliminated on disposal | - | (16,030) | - | (16,030) |
| At 31 March 2026 | 50,367 | 12,579 | 8,710 | 71,656 |
| **NET BOOK VALUE** | | | | |
| At 31 March 2026 | 39,856 | - | 2,900 | 42,756 |
| At 31 March 2025 | 41,661 | 235 | 2,357 | 44,253 |

## 9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.26 £ | 31.3.25 £ |
|---|---|---|
| Trade debtors | - | 9,146 |
| Other debtors | 183 | 12 |
| Prepayments and accrued income | - | 1,905 |
| | 183 | 11,063 |

## 10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.26 £ | 31.3.25 £ |
|---|---|---|
| Social security and other taxes | 905 | 160 |
| Other creditors | 1,049 | 334 |
| Accrued expenses | 2,900 | 2,623 |
| | 4,854 | 3,117 |



continued...

## 11. MOVEMENT IN FUNDS

| | At 1.4.25 £ | Net movement in funds £ | Transfers between funds £ | At 31.3.26 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General | 79,319 | 40,373 | (1,672) | 118,020 |
| Designated:Contingency | 100,600 | - | - | 100,600 |
| | 179,919 | 40,373 | (1,672) | 218,620 |
| **Restricted funds** | | | | |
| Befrienders Skye & Lochalsh | 24,448 | (12,865) | 5,000 | 16,583 |
| Mental Health & Well-being forum | 260 | (260) | - | - |
| The Empower Skye and Lochalsh Programme | 39,226 | (34,653) | (3,328) | 1,245 |
| Skye and Lochalsh Community Outreach Hubs | - | 166,118 | - | 166,118 |
| | 63,934 | 118,340 | 1,672 | 183,946 |
| **Endowment funds** | | | | |
| Taigh Lisigarry | 43,107 | (1,804) | - | 41,303 |
| **TOTAL FUNDS** | 286,960 | 156,909 | - | 443,869 |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General | 70,999 | (30,626) | 40,373 |
| **Restricted funds** | | | |
| Befrienders Skye & Lochalsh | 6,614 | (19,479) | (12,865) |
| Mental Health & Well-being forum | - | (260) | (260) |
| The Empower Skye and Lochalsh Programme | 15,756 | (50,409) | (34,653) |
| Skye and Lochalsh Community Outreach Hubs | 166,118 | - | 166,118 |
| | 188,488 | (70,148) | 118,340 |
| **Endowment funds** | | | |
| Taigh Lisigarry | - | (1,804) | (1,804) |
| **TOTAL FUNDS** | 259,487 | (102,578) | 156,909 |



continued...

## 11. MOVEMENT IN FUNDS - continued

**Comparatives for 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 |
| | 166,093 | 20,326 | (6,500) | 179,919 |
| **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 |
| | 23,489 | 33,945 | 6,500 | 63,934 |
| **Endowment funds** | | | | |
| Taigh Lisigarry | 44,911 | (1,804) | - | 43,107 |
| **TOTAL FUNDS** | 234,493 | 52,467 | - | 286,960 |

Comparative 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** | 164,207 | (111,740) | 52,467 |



continued...

## 11. MOVEMENT IN FUNDS - continued

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

| | At 1.4.24 £ | Net movement in funds £ | Transfers between funds £ | At 31.3.26 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General | 65,493 | 60,699 | (8,172) | 118,020 |
| Designated:Contingency | 100,600 | - | - | 100,600 |
| | 166,093 | 60,699 | (8,172) | 218,620 |
| **Restricted funds** | | | | |
| Befrienders Skye & Lochalsh | 23,229 | (11,646) | 5,000 | 16,583 |
| Mental Health & Well-being forum | 260 | (260) | - | - |
| The Empower Skye and Lochalsh Programme | - | (1,927) | 3,172 | 1,245 |
| Skye and Lochalsh Community Outreach Hubs | - | 166,118 | - | 166,118 |
| | 23,489 | 152,285 | 8,172 | 183,946 |
| **Endowment funds** | | | | |
| Taigh Lisigarry | 44,911 | (3,608) | - | 41,303 |
| **TOTAL FUNDS** | 234,493 | 209,376 | - | 443,869 |

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 | 143,416 | (82,717) | 60,699 |
| **Restricted funds** | | | |
| Befrienders Skye & Lochalsh | 32,458 | (44,104) | (11,646) |
| Mental Health & Well-being forum | - | (260) | (260) |
| The Empower Skye and Lochalsh Programme | 81,702 | (83,629) | (1,927) |
| Skye and Lochalsh Community Outreach Hubs | 166,118 | - | 166,118 |
| | 280,278 | (127,993) | 152,285 |
| **Endowment funds** | | | |
| Taigh Lisigarry | - | (3,608) | (3,608) |
| **TOTAL FUNDS** | 423,694 | (214,318) | 209,376 |



continued...

## 11. MOVEMENT IN FUNDS - continued

### Transfers between funds

During the year, £3,328 was transferred from the Empower Skye and Lochalsh fund to unrestricted funds by way of a contribution towards overhead costs. £5,000 was transferred from unrestricted funds to the Befrienders Service fund.

## 12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

Skye & Lochalsh Council for Voluntary Organisations

Detailed Statement of Financial Activities for the Year Ended 31 March 2026

| | 31.3.26 £ | 31.3.25 £ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations and legacies** | | |
| Memberships and donations | 672 | 799 |
| Grants | 57,416 | 57,431 |
| | 58,088 | 58,230 |
| **Investment income** | | |
| Deposit account interest | 2,462 | 2,834 |
| **Charitable activities** | | |
| Rents received | 10,450 | 11,355 |
| Grants | 188,487 | 91,788 |
| | 198,937 | 103,143 |
| **Total incoming resources** | 259,487 | 164,207 |
| **EXPENDITURE** | | |
| **Charitable activities** | | |
| Wages | 75,498 | 77,049 |
| Social security | - | 2,405 |
| Pensions | 3,478 | 2,763 |
| Rates and water | (2,151) | 1,440 |
| Insurance | 1,497 | 1,448 |
| Light and heat | 805 | 916 |
| Telephone | 2,341 | 2,133 |
| Post, stat & comp supplies | 289 | 316 |
| Advertising | 1,273 | 2,716 |
| Sundries | 632 | 434 |
| Travel & subsistence | 3,110 | 2,169 |
| Repairs & renewals | 5,600 | 1,843 |
| Consultancy fees | 202 | 2,820 |
| Training and conference costs | - | 2,536 |
| Room/hall hire | 353 | 853 |
| Licences & subscriptions | 3,195 | 4,338 |
| Freehold property | 1,804 | 1,804 |
| Fixtures and equip | 235 | 42 |
| Computer equipment | 967 | 785 |
| Bank interest & charges | 401 | 212 |
| HMRC interest | - | 7 |
| | 99,529 | 109,029 |
| **Support costs** | | |
| **Governance costs** | | |
| Accountancy fees | 3,049 | 2,664 |
| Carried forward | 3,049 | 2,664 |

| | 31.3.26 £ | 31.3.25 £ |
|---|---|---|
| **Governance costs** | | |
| Brought forward | 3,049 | 2,664 |
| Companies House filing fee | - | 47 |
| | 3,049 | 2,711 |
| Total resources expended | 102,578 | 111,740 |
| **Net income** | 156,909 | 52,467 |