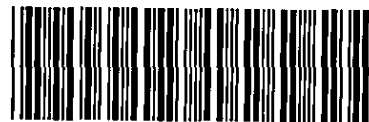


REGISTERED COMPANY NUMBER: 160308 (Scotland)  
REGISTERED CHARITY NUMBER: SC024080

Report of the Trustees and  
Unaudited Financial Statements For The Year Ended 31 March 2009  
for  
Urachadh Uibhist



\*SAJCJ00G\*  
SCT 28/12/2009 22  
COMPANIES HOUSE

Campbell Stewart  
MacLennan & Co  
Chartered Accountants  
8 Wentworth Street  
Portree  
Highland  
IV51 9EJ

**Urachadh Uibhist**

**Contents of the Financial Statements  
for the Year Ended 31 March 2009**

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## **Urachadh Uibhist**

### **Report of the Trustees for the Year Ended 31 March 2009**

The trustees who are also directors of the charity for the purposes of the Companies Acts, present their report with the financial statements of the charity for the year ended 31 March 2009. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

160308 (Scotland)

**Registered Charity number**

SC024080

**Registered office**

Claddach Kirkibost Centre  
Lochmaddy  
North Uist  
HS6 5EP

**Trustees**

Mrs A Campbell  
W Marshall  
U Robertson  
Mrs C Rintoul  
J Harrison  
M Hocine  
L Maclean  
S M Rodger  
A MacLellan

**Company Secretary**

Mrs A Campbell

**Independent Examiner**

Faye MacLeod CA  
Institute of Chartered Accountants of Scotland  
Campbell Stewart  
MacLennan & Co  
Chartered Accountants  
8 Wentworth Street  
Portree  
Highland  
IV51 9EJ

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 1985.

**Recruitment and appointment of new trustees**

The company is managed by a board of directors ("the trustees") who are appointed in general meeting by the members, except that the trustees have power to appoint further trustees, including one individual nominated by Western Isles Enterprise. All members and trustees are entitled to one vote at general meetings. No person is entitled to an additional or casting vote.

**Related parties**

Transactions in the year are disclosed in the notes to the financial statements.

Trading activities are operated through UU Trading Limited, the financial performance and position are disclosed in the notes to the financial statements.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **OBJECTIVES AND ACTIVITIES**

The company's principal objective is to relieve poverty and advance the education of the residents of Uist by the following means:

- the provision of education and training in skills of all kinds, particularly such as will assist the residents of Uist in obtaining paid employment; and

## Urachadh Uibhist

### Report of the Trustees for the Year Ended 31 March 2009

#### OBJECTIVES AND ACTIVITIES

- the promotion of the implementation of schemes of industry and commerce for the benefit of the public in Uist.

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

The Board is pleased to have made the appointment of the Community Business Manager from March 2008 onwards with the support of Revenue funding from the Esmee Fairbairn Foundation and Lloyds TSB Foundation for Scotland. The Building works at Claddach Kirkibost Centre were completed and the centre was handed back to Urachadh Uibhist in March 2008. A 12 month defects period commenced and involved many checks and repairs being undertaken - this period ran through until March 2009. Unfortunately the period had been extended as there are some outstanding items to be dealt with and therefore the retention of some payments to the contractor still exists.

Due to staff changes in the Nursery, a new manager and depute were appointed in April 2008, and they took up their posts in May. In May 2008 also, Saoghal Beag Nursery relocated back to the centre from Bayhead and this involved much hard work on the part of staff, the Board and parent volunteers. Plans were put in place to commence the provision of Gaelic-Medium Pre-school provision and all day care in Gaelic responding to parents' wishes. This new provision was only possible with increased funding from Comhairle nan Eilean Siar and the hope of funding from Bord na Gaidhlig. This latter funding came through in March 2009 for the period August 2008 - March 2009. Further funding has been requested from Bord na Gaidhlig for 09-10.

Significant progress was achieved in developing the community businesses again after being shut for one year. Community Classes and Summer Cultural Events continued to be provided by the Board- with funding support of CnES and Comunn na Gaidhlig.

The Board was pleased to welcome two new Board Members who were appointed giving more representation from parents using the nursery. The Board always welcomes additional Board members from within UU membership to strengthen the work of the charity. The board is grateful for the support of the wider community of North Uist - in its stated appreciation of the services provided by Urachadh Uibhist at Claddach Kirkibost Centre.

#### FINANCIAL REVIEW

##### Reserves policy

The company is currently considering its policy in relation to the retention of free reserves which are those unrestricted funds not invested in fixed assets, designated to a specific purpose or otherwise committed. As indicated in the balance sheet at 31 March 2009, free reserves stood at £42,260 (2008 - £27,990) and this is considered by the directors to be adequate to fund continuing operations for the foreseeable future.

##### Principal funding sources

The nursery is principally funded by Comhairle nan Eilean Siar.

#### ON BEHALF OF THE BOARD:



Mrs A Campbell - Trustee

Date: 18/12/09

**Independent Examiner's Report to the Trustees of  
Urachadh Uibhist**

I report on the accounts for the year ended 31 March 2009 set out on pages four to eleven.

**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. 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.



Faye MacLeod CA  
Institute of Chartered Accountants of Scotland  
Campbell Stewart MacLennan & Co  
Chartered Accountants  
8 Wentworth Street  
Portree  
Highland  
IV51 9EJ

Date: 22 December 2009

**Statement of Financial Activities  
for the Year Ended 31 March 2009**

Page 4

Urachadh Uibhist

Balance Sheet  
At 31 March 2009

	Notes	Unrestricted funds £	Restricted funds £	31.3.09 Total funds £	31.3.08 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	284,172	33,011	317,183	322,057
Investments	9	<u>2</u>	<u>-</u>	<u>2</u>	<u>2</u>
		284,174	33,011	317,185	322,059
<b>CURRENT ASSETS</b>					
Stocks		140	-	140	703
Debtors	10	11,052	-	11,052	11,159
Cash at bank		<u>39,957</u>	<u>36,443</u>	<u>76,400</u>	<u>221,618</u>
		51,149	36,443	87,592	233,480
<b>CREDITORS</b>					
Amounts falling due within one year	11	(8,889)	(14,372)	(23,261)	(150,937)
<b>NET CURRENT ASSETS</b>		<u>42,260</u>	<u>22,071</u>	<u>64,331</u>	<u>82,543</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		326,434	55,082	381,516	404,602
<b>NET ASSETS</b>		<u>326,434</u>	<u>55,082</u>	<u>381,516</u>	<u>404,602</u>
<b>FUNDS</b>	13				
Unrestricted funds				326,434	323,058
Restricted funds				<u>55,082</u>	<u>81,544</u>
<b>TOTAL FUNDS</b>				<u>381,516</u>	<u>404,602</u>

The charitable company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2009.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2009 in accordance with Section 249B(2) of the Companies Act 1985.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Section 221 of the Companies Act 1985 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 income and expenditure for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2007).

The financial statements were approved by the Board of Trustees on 18/12/09 and were signed on its behalf by:

*Uisdean Robertson*  
Mr U Robertson - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 March 2009**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements set out the results of the company's activities for the year and its financial position at the balance sheet date. Consolidated financial statements have not been prepared as the group qualifies for exemption, as a small group, in terms of section 248 of the Companies Act 1985 and paragraph 383 (b) of the SORP.

The results of the company's wholly-owned subsidiary, U U Trading Limited, are included by use of the equity method of accounting whereby, provided that the net assets of the subsidiary undertaking are not in deficit, a one-line entry is included in the Statement of Financial Activities in order to reflect the profit or loss of the subsidiary for each accounting period..

The company does not exceed the statutory audit threshold and has therefore taken advantage of the SORP concessions available to small charities.

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005), the Companies Act 1985 and the Reporting and Accounting by Charities Statement of Recommended Practice, issued by the Charities Commission in England and Wales in March 2005 (the "SORP")

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

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.

Land and buildings	- over the term of the lease
Plant and machinery etc	- 25% on reducing balance and
	- 15% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. ACTIVITIES FOR GENERATING FUNDS**

	31.3.09	31.3.08
	£	£
Nursery fundraising income	1,198	1,228
Office rent	-	900
	<u>1,198</u>	<u>2,128</u>

# Urachadh Uibhist

## Notes to the Financial Statements - continued for the Year Ended 31 March 2009

### 3. INVESTMENT INCOME

	31.3.09	31.3.08
	£	£
Interest received	<u>2,650</u>	<u>6,829</u>

### 4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

#### Negative restricted grant

Trustees and management continued to work in partnership with Comhairle nan Eilean Siar ("CNES") in relation to the Claddach Kirkibost Centre situated on land owned by CNES. Urachadh-Uibhist ("UU") managed the capital project which has extended the leasehold building, providing additional rooms for increased childcare provision and a wider range of support services establishing a multi use 'Family Centre' within the local community. The nursery moved back to the Claddach Kirkibost Centre after the 2008 Easter holiday. The twelve month defects period, that commenced in March 2008, was extended beyond the year end as a number of items remained unresolved at that date.

UU is responsible for furnishing and equipment costs and associated amounts are accounted for within restricted funds. They acted as agent on behalf of CNES in managing the building extension project with £701,832 of grants being received between March 2007 and 31 March 2009, and expenditure on the building project totalling £687,459 for this period. These amounts have been excluded from the financial statements. The remaining funds held on behalf of CNES are accounted for within restricted bank funds, with the equivalent amount recognised as other creditors.

£12,000 of grants received through joint applications were awarded for contingencies, with any remaining funds being available to UU for equipment. At 31 March 2008 the directors believed that all build costs had been provided for and recognised this amount within their own incoming resources. Additional liabilities subsequently arose in relation to the final building costs, resulting in £5,733 of the grants previously accounted for as UU income now being treated as part of the £701,832 of grants managed on behalf of CNES.

### 5. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.3.09	31.3.08
	£	£
Depreciation - owned assets	16,721	15,898
Independent Examination fees	978	999
Fees for accountancy and other services	<u>1,743</u>	<u>2,056</u>

Amounts paid to Independent Examiners include irrecoverable Value Added Tax, charged at 17.5% during the year to 31 March 2008 and 17.5% and 15% during the year to 31 March 2009.

### 6. TRUSTEES' REMUNERATION AND BENEFITS

The trustees received no remuneration or other benefits for the year ended 31 March 2009 or for the year ended 31 March 2008. One trustee received payment for other services provided to the charity, as set out in note 14.

#### Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 March 2009 nor for the year ended 31 March 2008.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2009

7. STAFF COSTS

	31.3.09	31.3.08
	£	£
Wages and salaries	94,900	57,487
Social security costs	<u>6,260</u>	<u>3,468</u>
	<u>101,160</u>	<u>60,955</u>

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

	31.3.09	31.3.08
Nursery	8	5
Administrative / centre manager	1	1
Part-time cleaner	1	1
Events (4 months)	<u>1</u>	<u>-</u>
	<u>11</u>	<u>7</u>

8. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 1 April 2008	345,283	93,400	438,683
Additions	<u>-</u>	<u>11,846</u>	<u>11,846</u>
At 31 March 2009	<u>345,283</u>	<u>105,246</u>	<u>450,529</u>
<b>DEPRECIATION</b>			
At 1 April 2008	56,535	60,090	116,625
Charge for year	<u>9,820</u>	<u>6,901</u>	<u>16,721</u>
At 31 March 2009	<u>66,355</u>	<u>66,991</u>	<u>133,346</u>
<b>NET BOOK VALUE</b>			
At 31 March 2009	<u>278,928</u>	<u>38,255</u>	<u>317,183</u>
At 31 March 2008	<u>288,748</u>	<u>33,310</u>	<u>322,058</u>

9. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 April 2008 and 31 March 2009	<u>2</u>
<b>NET BOOK VALUE</b>	
At 31 March 2009	<u>2</u>
At 31 March 2008	<u>2</u>

There were no investment assets outside the UK.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2009

9. FIXED ASSET INVESTMENTS - continued

The company's investments at the balance sheet date in the share capital of companies include the following:

U U Trading Limited

Nature of business: café and shop operators  
%

Class of shares: holding  
Ordinary 100.00

	31.03.08	31.03.07
	£	£
Aggregate capital and reserves	(3,346)	(5,000)
Profit / (Loss) for the year	<u>1,655</u>	<u>(5,002)</u>

The charity incorporated U U Trading Limited, a wholly-owned subsidiary undertaking, on 22 May 2002 on which date the operation of the café and shop at the Claddach Kirkibost Centre was transferred to that company.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.09	31.3.08
	£	£
Amounts owed by group undertakings	1,979	1,979
Other debtors	<u>9,073</u>	<u>9,180</u>
	<u>11,052</u>	<u>11,159</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.09	31.3.08
	£	£
Bank loans and overdrafts	-	180
Trade creditors	2,457	2,105
Taxation and social security	3,848	808
Other creditors	<u>16,956</u>	<u>147,844</u>
	<u>23,261</u>	<u>150,937</u>

12. OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year:

	31.3.09	31.3.08
	£	£
Expiring:		
In more than five years	<u>1</u>	<u>1</u>

Urachadh Uibhist

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2009

13. MOVEMENT IN FUNDS

	At 1.4.08 £	Net movement in funds £	At 31.3.09 £
<b>Unrestricted funds</b>			
General fund	39,034	13,599	52,633
Designated fund - Claddach Kirkibost Centre	280,185	(9,567)	270,618
Designated fund - ICT furniture and equipment	575	(87)	488
Designated fund - ICT computers	795	(199)	596
Designated fund - Knitting machines	256	(38)	218
Designated fund - Equipment development	2,112	(317)	1,795
Designated fund - Kitchen appliances	101	(15)	86
	<u>323,058</u>	<u>3,376</u>	<u>326,434</u>
<b>Restricted funds</b>			
Centre manager / administration assistant	23,640	(20,047)	3,593
Nursery equipment *	3,739	(853)	2,886
Claddach Kirkibost Centre extension furnishings & equipment *	34,124	(1,319)	32,805
Claddach Kirkibost Centre furnishings & equipment *	<u>20,041</u>	<u>(4,243)</u>	<u>15,798</u>
	<u>81,544</u>	<u>(26,462)</u>	<u>55,082</u>
<b>TOTAL FUNDS</b>	<u>404,602</u>	<u>(23,086)</u>	<u>381,516</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	106,704	(93,105)	13,599
Designated fund - ICT furniture and equipment	-	(87)	(87)
Designated fund - Claddach Kirkibost Centre	-	(9,567)	(9,567)
Designated fund - ICT computers	-	(199)	(199)
Designated fund - Knitting machines	-	(38)	(38)
Designated fund - Equipment development	-	(317)	(317)
Designated fund - Kitchen appliances	-	(15)	(15)
	<u>106,704</u>	<u>(103,328)</u>	<u>3,376</u>
<b>Restricted funds</b>			
Centre manager / administration assistant	-	(20,047)	(20,047)
Claddach Kirkibost Centre extension furnishings & equipment *	(590)	(729)	(1,319)
Bord na Gaidhlig - gaelic nursery provision	25,000	(25,000)	-
Nursery equipment *	-	(853)	(853)
Claddach Kirkibost Centre furnishings & equipment *	-	<u>(4,243)</u>	<u>(4,243)</u>
	<u>24,410</u>	<u>(50,872)</u>	<u>(26,462)</u>
<b>TOTAL FUNDS</b>	<u>131,114</u>	<u>(154,200)</u>	<u>(23,086)</u>

Resources expended against designated funds, and restricted funds marked \*, comprise depreciation of fixed assets purchased with those funds.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2009

**14. RELATED PARTY DISCLOSURES**

Trustee Ada Campbell charged £300 of tutor fees in the year to 31 March 2009 (£300 - 2008), of which £nil was payable at that date (£150 - 2008). Transactions were on an arm's length basis and no amounts were written off in the year under review.

ACBS IT, a business run by the son of Ada Campbell, was paid £275 for sundry goods in the year to 31 March 2009 (£382 - 2008). No amounts were outstanding at that date and no amounts were written off in the year under review.

Urachadh Uibhist

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2009

	31.3.09 £	31.3.08 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	-	427
Grants	2,000	24,750
Membership	<u>330</u>	<u>344</u>
	2,330	25,521
<b>Activities for generating funds</b>		
Nursery fundraising income	1,198	1,228
Office rent	<u>-</u>	<u>900</u>
	1,198	2,128
<b>Investment income</b>		
Interest received	2,650	6,829
<b>Incoming resources from charitable activities</b>		
Nursery fees	58,219	58,420
Events entry fees	3,196	2,811
Classes fees	2,903	1,006
Grants	59,847	51,288
Sundry receipts	<u>771</u>	<u>302</u>
	124,936	113,827
<b>Total incoming resources</b>	131,114	148,305
<b>RESOURCES EXPENDED</b>		
<b>Costs of generating voluntary income</b>		
Fundraising event costs	162	-
<b>Fundraising trading: cost of goods sold and other costs</b>		
Opening stock	703	703
Closing stock	<u>(140)</u>	<u>(703)</u>
	563	-
<b>Charitable activities</b>		
Wages	76,461	57,072
Social security	4,652	3,468
Advertising	365	815
Sundries	5,146	3,065
Events costs	5,618	6,216
Tutor fees	2,289	2,176
Carriage	-	9
Travel expenses	1,478	380
Hire of premises	1,456	1,935
Nursery resources	578	1,478
Subscriptions	90	15
Training	<u>-</u>	<u>90</u>
	98,133	76,719

This page does not form part of the statutory financial statements

Urachadh Uibhist

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2009

	31.3.09 £	31.3.08 £
<b>Governance costs</b>		
Companies House fee	15	-
Accountancy	2,719	3,055
Professional fees	-	588
Legal fees	-	22
	<u>2,734</u>	<u>3,665</u>
<b>Other resources expended</b>		
Exceptional items	-	250
<b>Support costs</b>		
<b>Management</b>		
Wages	18,439	415
Social security	1,608	-
Rates and water	1,181	803
Insurance	3,083	3,149
Light and heat	4,208	3,170
Telephone	1,290	1,469
Postage and stationery	2,292	1,647
Rent	1,200	1,481
Repairs and renewals	1,470	769
Cleaning and household costs	909	1,197
Office services	-	1,150
Long leasehold	9,820	9,820
Fixtures and fittings	6,582	5,653
Computer equipment	319	425
Bank interest	7	1
Bank charges	200	105
	<u>52,608</u>	<u>31,254</u>
<b>Total resources expended</b>	154,200	111,888
<b>Net (expenditure)/income</b>	<u>(23,086)</u>	<u>36,417</u>