

REGISTERED COMPANY NUMBER: SC160308 (Scotland)  
REGISTERED CHARITY NUMBER: SC024080

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2016  
for  
Urachadh Uibhist**



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 2016**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 13
Detailed Statement of Financial Activities	14 to 15

**Report of the Trustees  
for the Year Ended 31 March 2016**

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 2016. 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 for Smaller Entities (the FRSSE) (effective 1 January 2015).

**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
- 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 of Urachadh Uibhist (UU) have been successful in negotiating an agreement with CnES to enable Saoghal Beag Nursery to provide the Early Years Education and Childcare within the new North Uist School. This will allow the services to parents and children to continue unaffected. The nursery service will be given support funding by Comhairle nan Eilean Siar (CnES), restricted to a maximum of £ 7,000 and all parties understand that if the service cannot be delivered within that limit then the service will need to be reduced. UU are working with Highlands and Islands Enterprise (HIE), and North Uist Development Company (NUDC) to investigate uses for the empty spaces in the building so as to generate revenue to help with the running costs of the building. Advice is being sought as to the possibility of taking the Centre into community ownership - NUDC will assist with this and produce a business plan for UU.

**FINANCIAL REVIEW**

**Principal funding sources**

The principal funding sources in the year under review were Comhairle nan Eilean Siar and nursery fees.

**Reserves policy and funds in deficit**

The charity does not have a specific 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 2016, free reserves stood at negative £1,819 (2015 - £10,908). The trustees recognise that unrestricted funds are lower than desired and as disclosed in note 17 to the accounts they are currently investigating the best use of the charity's Claddach Kirkibost Centre going forward.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a memorandum of association which constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**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.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

SC160308 (Scotland)

**Registered Charity number**

SC024080

**Registered office**

Claddach Kirkibost Centre  
Lochmaddy  
North Uist  
HS6 5EP

**Report of the Trustees  
for the Year Ended 31 March 2016**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Trustees**

A Campbell  
U Robertson  
C Rintoul  
L Maclean  
A MacLellan  
S Stewart  
D Cooper

**Company Secretary**

A Campbell

**Independent examiner**

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

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

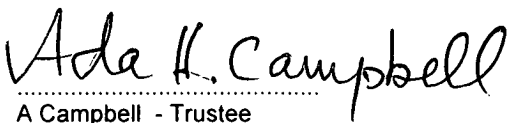
The trustees (who are also the directors of Urachadh Uibhist for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by order of the board of trustees on 23/12/2016 and signed on its behalf by:

  
A Campbell - Trustee

**Independent Examiner's Report to the Trustees of  
Urachadh Uibhist (Registered number: SC160308)**

I report on the accounts for the year ended 31 March 2016 set out on pages four to thirteen.

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

Date: 23/12/2016

**Urachadh Uibhist**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2016**

	Notes	Unrestricted funds £	Restricted funds £	31.3.16 Total funds £	31.3.15 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		260	-	260	292
<b>Charitable activities</b>					
Classes		878	-	878	1,110
Other core activities		3,089	-	3,089	3,798
Events		983	-	983	2,011
Nursery		112,384	-	112,384	119,362
Other trading activities	2	9,699	-	9,699	7,645
<b>Total</b>		<b>127,293</b>	<b>-</b>	<b>127,293</b>	<b>134,218</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Administrative costs (nursery & other core activities)		13,845	1,694	15,539	17,091
Classes		730	-	730	555
Other core activities		11,921	988	12,909	14,782
Events		3,793	-	3,793	2,480
Nursery		87,392	-	87,392	83,122
Premises costs (nursery & other core activities)		32,240	4,231	36,471	35,133
<b>Total</b>		<b>149,921</b>	<b>6,913</b>	<b>156,834</b>	<b>153,163</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(22,628)</b>	<b>(6,913)</b>	<b>(29,541)</b>	<b>(18,945)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>236,854</b>	<b>47,737</b>	<b>284,591</b>	<b>303,536</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>214,226</b>	<b>40,824</b>	<b>255,050</b>	<b>284,591</b>

The notes form part of these financial statements

**Balance Sheet**  
**At 31 March 2016**

	Notes	Unrestricted funds £	Restricted funds £	31.3.16 Total funds £	31.3.15 Total funds £
<b>FIXED ASSETS</b>					
Intangible assets	7	-	6,099	6,099	6,454
Tangible assets	8	236,041	34,223	270,264	292,593
Investments	9	4	-	4	4
		<u>236,045</u>	<u>40,322</u>	<u>276,367</u>	<u>299,051</u>
<b>CURRENT ASSETS</b>					
Debtors	10	13,018	60	13,078	12,540
Cash at bank		2,261	442	2,703	12,523
		<u>15,279</u>	<u>502</u>	<u>15,781</u>	<u>25,063</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(17,098)	-	(17,098)	(12,666)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(1,819)</u>	<u>502</u>	<u>(1,317)</u>	<u>12,397</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		234,226	40,824	275,050	311,448
<b>CREDITORS</b>					
Amounts falling due after more than one year	12	(20,000)	-	(20,000)	(26,857)
<b>NET ASSETS</b>		<u>214,226</u>	<u>40,824</u>	<u>255,050</u>	<u>284,591</u>
<b>FUNDS</b>	14				
Unrestricted funds				214,226	236,854
Restricted funds				<u>40,824</u>	<u>47,737</u>
<b>TOTAL FUNDS</b>				<u>255,050</u>	<u>284,591</u>

**Balance Sheet - continued**  
**At 31 March 2016**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2016 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 23/12/2016 and were signed on its behalf by:



A Campbell - Trustee

**Notes to the Financial Statements  
for the Year Ended 31 March 2016**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRSSE) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015)', the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

**Preparation of consolidated financial statements**

The financial statements contain information about Urachadh Uibhist as an individual charity and do not contain consolidated financial information as the parent of a group. The charity has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

The results of the company's wholly-owned subsidiaries, are included by use of the equity method of accounting whereby 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. However, provision is not made to reduce the carrying amount of this investment below £nil value in the event that the financial statements of the subsidiary undertaking reflect a deficit of net assets.

**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.

Income from charitable activities includes grants for specific purposes, income from service level agreements and other fees and income raised from activities carried out in furtherance of the charitable objectives.

Donated services and facilities are recorded as they are received and are recognised in the SOFA when a reliable measurement can be made of their value.

**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.

Charitable expenditure comprises those costs incurred by the company in the delivery of its activities and services to beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them. Support costs in connection with generating voluntary and investment income are not significant and have therefore not been apportioned.

**Website**

The website is amortised over 20 years, being its estimated useful life.

**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

**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.

A designated fund is that part of the charity's unrestricted funds that the charity trustees have decided to earmark or designate, for a particular purpose.

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

# Urachadh Uibhist

## Notes to the Financial Statements - continued for the Year Ended 31 March 2016

### 1. ACCOUNTING POLICIES - continued

#### Lease commitments

Rentals paid under operating leases are charged to the SOFA as incurred. Lease obligations are disclosed in the notes to the financial statements.

### 2. OTHER TRADING ACTIVITIES

	31.3.16	31.3.15
	£	£
Fundraising events	2,187	1,059
Turbine income	7,512	6,586
	<u>9,699</u>	<u>7,645</u>

### 3. NET INCOME/(EXPENDITURE)

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

	31.3.16	31.3.15
	£	£
Depreciation - owned assets	22,471	23,680
Deficit on disposal of fixed asset	-	159
Website amortisation	355	356
Independent Examination fees	1,000	1,000
Fees for accountancy and other services	2,648	2,640
	<u>26,474</u>	<u>27,835</u>

### 4. TRUSTEES' REMUNERATION AND BENEFITS

	31.3.16	31.3.15
	£	£
Trustees' salaries	40	-
	<u>40</u>	<u>-</u>

Ada Campbell, trustee, recieved £40 for tutoring costs during the year.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2016 nor for the year ended 31 March 2015.

### 5. STAFF COSTS

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

	31.3.16	31.3.15
Nursery (2 FT, 5 PT)	7	7
Administrative (PT - YE 31/03/16)	1	1
Part-time cleaner	1	1
Part-time events	1	1
	<u>10</u>	<u>10</u>

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

### 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	292	-	292
<b>Charitable activities</b>			
Classes	1,110	-	1,110
Other core activities	2,798	1,000	3,798
Events	886	1,125	2,011
Carried forward	4,794	2,125	6,919

**Urachadh Uibhist**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2016**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Charitable activities</b>			
Brought forward	4,794	2,125	6,919
Nursery	119,362	-	119,362
Other trading activities	7,645	-	7,645
<b>Total</b>	<b>132,093</b>	<b>2,125</b>	<b>134,218</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Administrative costs (nursery & other core activities)	14,947	2,144	17,091
Classes	555	-	555
Other core activities	13,449	1,333	14,782
Events	1,355	1,125	2,480
Nursery	83,122	-	83,122
Premises costs (nursery & other core activities)	30,306	4,827	35,133
<b>Total</b>	<b>143,734</b>	<b>9,429</b>	<b>153,163</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(11,641)</b>	<b>(7,304)</b>	<b>(18,945)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	248,495	55,041	303,536
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>236,854</b>	<b>47,737</b>	<b>284,591</b>

**7. INTANGIBLE FIXED ASSETS**

	Other intangible assets £
<b>COST</b>	
At 1 April 2015 and 31 March 2016	7,108
<b>AMORTISATION</b>	
At 1 April 2015	654
Charge for year	355
At 31 March 2016	1,009
<b>NET BOOK VALUE</b>	
At 31 March 2016	6,099
At 31 March 2015	6,454

# Urachadh Uibhist

## Notes to the Financial Statements - continued for the Year Ended 31 March 2016

### 8. TANGIBLE FIXED ASSETS

	Wind turbine £	Long leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2015	58,269	345,635	115,881	14,261	534,046
Additions	-	-	142	-	142
Disposals	-	-	(3,000)	-	(3,000)
At 31 March 2016	58,269	345,635	113,023	14,261	531,188
<b>DEPRECIATION</b>					
At 1 April 2015	8,740	136,385	87,832	8,496	241,453
Charge for year	2,914	13,891	4,225	1,441	22,471
Eliminated on disposal	-	-	(3,000)	-	(3,000)
At 31 March 2016	11,654	150,276	89,057	9,937	260,924
<b>NET BOOK VALUE</b>					
At 31 March 2016	46,615	195,359	23,966	4,324	270,264
At 31 March 2015	49,529	209,250	28,049	5,765	292,593

### 9. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 April 2015 and 31 March 2016	4
<b>NET BOOK VALUE</b>	
At 31 March 2016	4
At 31 March 2015	4

There were no investment assets outside the UK.

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

	30.09.15 £	30.09.14 £
Aggregate capital and reserves	(52,991)	(44,556)
Profit / (Loss) for the year	(8,435)	(14,995)

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.

At 30 September 2015, the company had net current liabilities of £53,475 (2014 - £45,202) of which £51,500 (2014 - £40,500) comprises an interest free loan provided to the company by the directors. The directors have indicated that a proportion of this loan will be written off in the near future. The board have taken steps to improve performance since the year end by continuing to reduce opening hours during the winter months in order to keep staffing at a minimum.

Hebridean Kitchen Ltd

**Urachadh Uibhist**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2016**

**9. FIXED ASSET INVESTMENTS - continued**

Nature of business: Food production

	%
Class of shares:	holding
Ordinary	100.00

Aggregate capital and reserves	<u>£</u> <u>2</u>
--------------------------------	----------------------

The charity incorporated Hebridean Kitchen Ltd, a wholly-owned subsidiary undertaking, on 25 March 2015.

Hebridean Kitchen Ltd has been established to undertake the food production business previously within UU Trading Ltd's cafe activities. This will allow better management of costs and the ability to make separate decisions and changes to each of the businesses to enable them to operate effectively.

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

	31.3.16	31.3.15
	£	£
Amounts owed by group undertakings	6,033	6,033
Other debtors	7,045	6,507
	<u>13,078</u>	<u>12,540</u>

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

	31.3.16	31.3.15
	£	£
Bank loans and overdrafts	3,807	-
Amounts owed to group undertakings	2	2
Taxation and social security	999	941
Other creditors	12,290	11,723
	<u>17,098</u>	<u>12,666</u>

**12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.3.16	31.3.15
	£	£
Other creditors	20,000	26,857
	<u>20,000</u>	<u>26,857</u>

**13. OPERATING LEASE COMMITMENTS**

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

	31.3.16	31.3.15
	£	£
Expiring:		
In more than five years	1	1
	<u>1</u>	<u>1</u>

Urachadh Uibhist

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2016

14. MOVEMENT IN FUNDS

	At 1.4.15 £	Net movement in funds £	At 31.3.16 £
<b>Unrestricted funds</b>			
General fund	49,328	(9,917)	39,411
Designated fund - Claddach Kirkibost Centre	186,470	(12,547)	173,923
Designated fund - ICT furniture and equipment	184	(27)	157
Designated fund - ICT computers	81	(20)	61
Designated fund - Knitting machines	82	(12)	70
Designated fund - Equipment development	677	(101)	576
Designated fund - Kitchen appliances	32	(4)	28
	<u>236,854</u>	<u>(22,628)</u>	<u>214,226</u>
<b>Restricted funds</b>			
Nursery equipment *	1,825	(274)	1,551
Claddach Kirkibost Centre extension furnishings & equipment *	9,953	(234)	9,719
Claddach Kirkibost Centre furnishings & equipment *	167	(1,309)	(1,142)
Copier*	160	(40)	120
Video conferencing*	1,125	(281)	844
Play area*	5,664	(544)	5,120
Information communication technology	12,040	(2,364)	9,676
Deli Food Project*	16,803	(1,867)	14,936
	<u>47,737</u>	<u>(6,913)</u>	<u>40,824</u>
<b>TOTAL FUNDS</b>	<u>284,591</u>	<u>(29,541)</u>	<u>255,050</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	127,293	(137,210)	(9,917)
Designated fund - Claddach Kirkibost Centre	-	(12,547)	(12,547)
Designated fund - Equipment development	-	(101)	(101)
Designated fund - ICT furniture and equipment	-	(27)	(27)
Designated fund - ICT computers	-	(20)	(20)
Designated fund - Knitting machines	-	(12)	(12)
Designated fund - Kitchen appliances	-	(4)	(4)
	<u>127,293</u>	<u>(149,921)</u>	<u>(22,628)</u>
<b>Restricted funds</b>			
Claddach Kirkibost Centre furnishings & equipment *	-	(1,309)	(1,309)
Copier*	-	(40)	(40)
Play area*	-	(544)	(544)
Information communication technology	-	(2,364)	(2,364)
Nursery equipment *	-	(274)	(274)
Claddach Kirkibost Centre extension furnishings & equipment *	-	(234)	(234)
Video conferencing*	-	(281)	(281)
Deli Food Project*	-	(1,867)	(1,867)
	<u>-</u>	<u>(6,913)</u>	<u>(6,913)</u>
<b>TOTAL FUNDS</b>	<u>127,293</u>	<u>(156,834)</u>	<u>(29,541)</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2016**

**14. MOVEMENT IN FUNDS - continued**

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

The video conferencing fund was awarded for purpose of purchasing video conferencing equipment. The balance carried forward is held as fixed assets.

The information communication technology fund was awarded for the purchase of computer equipment and the balance carried forward is held as fixed assets and a small balance for future IT maintenance costs.

The Deli project funds were awarded for the purchase of kitchen equipment and the balance carried forward is held as fixed assets.

**15. RELATED PARTY DISCLOSURES**

Good services amounting to £660 (2015 - £720) were purchased from ACBS IT, a business owned by the son of trustee, Ada Campbell, in the year to 31 March 2016. Transactions were pre-approved by the board and took place on an arms-length basis. No amounts were outstanding at 31 March 2016 (2015 - Nil).

The charity transferred £10,641 (2015 - £11,263) and received £10,641 (2015 - £11,710) from UU Trading Ltd, a subsidiary of the charity during the year. The trading company charged the charity £572 (2015 - £572) for housekeeping costs during the year. The balance due from the charity's subsidiary at 31 March 2016 was £6,033 (2015 - £6,033).

The charity received £2 (2015 - £2) from Hebridean Kitchen Ltd, a subsidiary of the charity during the year. The balance due to the charity's subsidiary at 31 March 2016 £2 (2015 - £2).

**16. ULTIMATE CONTROLLING PARTY**

The company is limited by guarantee and is controlled by its board of directors.

**17. GOING CONCERN**

With the Saoghal Beag Nursery now operating from the new school in North Uist, the board are currently reviewing the different possibilities for utilising the space available at the charity's Claddach Kirkibost Centre. The charity hopes to obtain funding for a manager's position for the charity, in order to develop the building and ensure that the trading subsidiaries are operating effectively. The charity is also working closely with North Uist Development Company to determine whether the building could be taken into community ownership. Since the year end the charity has rented out one of the rooms available and hopes to generate additional income from other rooms in the future.

# Urachadh Uibhist

## Detailed Statement of Financial Activities for the Year Ended 31 March 2016

	31.3.16 £	31.3.15 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	-	-
Membership	247	277
Gifts in kind	13	15
	<hr/>	<hr/>
	260	292
<b>Other trading activities</b>		
Fundraising events	2,187	1,059
Turbine income	7,512	6,586
	<hr/>	<hr/>
	9,699	7,645
<b>Charitable activities</b>		
Nursery fees	101,834	94,937
Events entry fees	983	886
Classes fees	378	1,110
Grants	11,050	26,550
Sundry receipts	59	-
Office services & commissions	3,030	2,798
	<hr/>	<hr/>
	117,334	126,281
<b>Total incoming resources</b>	<hr/>	<hr/>
	127,293	134,218
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Trustees' salaries	40	-
Wages	82,525	77,968
Social security	1,560	1,241
Advertising	1,638	1,063
Sundries	1,704	1,633
Events costs	670	1,580
Tutor fees	1,284	330
Travel expenses	1,242	375
Subscriptions & licences	1,052	1,498
Nursery resources	2,024	1,560
Training	-	291
	<hr/>	<hr/>
	93,739	87,539
<b>Support costs</b>		
<b>Management</b>		
Wages	11,818	11,668
Rates and water	2,904	3,232
Insurance	1,375	2,472
Light and heat	8,870	7,114
Telephone	1,373	1,288
Postage and stationery	1,551	1,854
Sundries	1,787	971
Rent	1,731	1,046
Repairs and renewals	1,783	3,449
Cleaning and household costs	1,837	2,394
Non recoverable VAT	-	671
Companies House fee	13	13
Carried forward	35,042	36,172

This page does not form part of the statutory financial statements

**Urachadh Uibhist**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2016**

	31.3.16 £	31.3.15 £
<b>Management</b>		
Brought forward	35,042	36,172
Accountancy	3,648	3,640
Amort of website	355	359
Depn of wind turbine	2,913	2,913
Long leasehold	13,891	13,891
Fixtures and fittings	4,229	4,951
Computer equipment	1,442	1,922
Loss on disposal of fixed assets	-	159
Loan interest	1,140	1,140
Bank charges	435	477
	<hr/> 63,095	<hr/> 65,624
<b>Total resources expended</b>	156,834	153,163
	<hr/>	<hr/>
<b>Net expenditure</b>	<u><u>(29,541)</u></u>	<u><u>(18,945)</u></u>