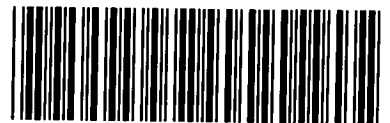


REGISTERED COMPANY NUMBER: SC381245 (Scotland)
REGISTERED CHARITY NUMBER: SC033900

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2019
FOR
LAIRG & DISTRICT LEARNING CENTRE**

Goldwells Ltd
37 Broad Street
Peterhead
Aberdeenshire
AB42 1JB

FRIDAY



S917N4VL
SCT 20/03/2020 #431
COMPANIES HOUSE

OUR STAFF AND VOLUNTEERS

Our staff and volunteers continue to provide commitment and dedication, and this year saw us expanding our staff team again, welcoming a new Business Mentor, and a new Social Enterprise Tutor to the Centre. We've also been lucky to attract lots of fantastic new volunteers.

We know how lucky we are at the Learning Centre to have such a brilliant team of staff, and we continue to strengthen our employment practices to ensure we carry on attracting such fantastic people.



OUR BOARD

Board Members 2018-2019: with thanks especially to them for all their efforts, kindness and dedication: Morag MacDonald, Doreen Mackay, Rita Orr, Sandra McLeod, Marjorie Mackenzie, Adrian Owen, Lily Byron, Anne Morrison, Diane Naman and Lorraine Davidson.

Chair: Irene Mackintosh

LAIRG AND DISTRICT
LEARNING CENTRE

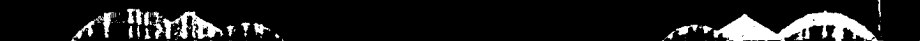
CHAIR'S REPORT 2018/2019

WE ARE DELIGHTED THAT IT'S BEEN
ANOTHER SUCCESSFUL YEAR FOR
OUR LEARNING CENTRE.

Over the course of 2018/2019, and thanks to a significant second year of funding from Climate Challenge Fund, we have kept our focus firmly on the future of our community, developing learning opportunities to help us all reduce our climate footprint. We've expanded the areas we cover, reaching new learners, and we've continued to diversify, exploring new ways of increasing our income.

OUR LEARNERS

Over the last year, we have supported almost 800 incredible learners, from all across Sutherland, expanding our work into Ross-shire. We have worked with a huge range of community partners to reach new people, including Kyle of Sutherland Hub, Dornoch Firth Group, Brora Learning Zone; Mhor Collective; Assynt Learning; Lairg and District Community Initiative and lots of community groups.





OUR FUNDING

In addition to funding from Climate Challenge Fund, we have also been supported by Lairg Windfarm, Achany, Strathy North, Foundation Scotland, EON Rosehall and the Robertson Trust, enabling us to deliver more learning and development opportunities than ever before.

Sincere thanks, as always, to our funders for supporting our work.



OUR LEARNING OPPORTUNITIES

Over the last year, we have offered an eye-watering range of learning opportunities across our communities. These include workshops such as cookery, gardening, upcycling, patchwork and woodwork - all as part of our Climate Challenge work. We've also run popular carbon cafes, swishing events, energy efficiency workshops and book swaps.

Our CCF work has meant we have recorded a saving of almost 13 tonnes of CO2 at our centre, on top of all the behavioural changes we have made including supporting swishes, recycling, upcycling from home and changing our diets.

We also continue to offer language and IT classes.



APPRENTICESHIP SCHEME

The Kyle of Sutherland Apprenticeship Scheme (KOSAS) assists young people and local businesses by covering some of the costs of training and employing an apprentice and we are proud to provide management and support to this project.

This year, we had eleven amazing apprentices come through the scheme.



DIVERSIFICATION

In the last year, we have explored different revenue streams to contribute to our costs. In addition to our room rentals, we also offer business services, including extensive CPD Training opportunities, book-keeping and office support such as PAT Testing and photocopying.

We have also been working on our social enterprise, using upcycling skills developed in our work with Climate Challenge Fund to create craft items to sell locally. We also offer a weekly PC Clinic.

CCF also enabled the purchase of an engraving machine, which brings in a small amount of revenue and allows us to provide an engraving service in our community.

Each of these opportunities decreases our reliance on grant-generated income.

LAIRG & DISTRICT LEARNING CENTRE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2019**

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Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
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Detailed Statement of Financial Activities	16

LAIRG & DISTRICT LEARNING CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH JUNE 2019

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 30th June 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Charitable Purposes

Our purposes are reported in the constitution: To advance the education of the residents of Sutherland by providing or assisting in the provision of local facilities and resources for lifelong learning.

ACHIEVEMENT AND PERFORMANCE

Achievements in the year are detailed in the Chair's Report.

FINANCIAL REVIEW

The financial position in the year is total income of £209,914 and total expenditure of £169,068 resulting in a surplus of £40,846.

The intention of Trustees is to maintain unrestricted reserves at a sufficient level to meet the needs of the Trust for a period of up to three months. At the end of this year the charity has £33,387 in unrestricted funds which complies with this intention. The trustees are looking at opportunities to increase the unrestricted reserves and therefore do not have any uncertainties about the charity's ability to continue as a going concern.

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 2006.

The charity is constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The methods used to recruit and appoint new charity trustees are identified in the Memorandum and Articles of Association.

The Company was registered as a charity on 25th November 2001 and became incorporated on 30th June 2010 as a Private Limited Company by guarantee without share capital use of 'Limited' exemption. Trustees are also members of the management committee, the latter body being responsible for the day to day running of the company.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC381245 (Scotland)

Registered Charity number

SC033900

Registered office

Laig Learning Centre
Main Street
Laig
Sutherland
IV27 4DD

LAIRG & DISTRICT LEARNING CENTRE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2019**

Trustees

Ms L Davidson-Payne
Ms M MacDonald
Ms C D Mackay
Ms M Mackenzie
Ms S McLeod
Ms R Orr
Mr T A Owen
Ms I M Warner-Mackintosh

Independent Examiner

Mr G Addison
ACCA
Goldwells Ltd
37 Broad Street
Peterhead
Aberdeenshire
AB42 1JB

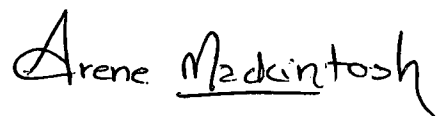
The name of the charity is Lairg & District Learning Centre. Its Charity number is SC033900 and Company number is SC381245.

The address of the principal office and the address of its registered office is: Lairg Learning Centre, Main Street, Lairg, Sutherland, IV27 4DD.

The names of the charity's trustees as at this report date or who served as a trustee in the reporting period are as follows:

Lorraine Davidson-Payne
Morag MacDonald
Christine Doreen Mackay
Marjorie Mackenzie
Sanaa McLeod
Rita Orr
Thomas Adrian Owen
Irene Margaret Warner-Mackintosh

Approved by order of the board of trustees on 5th March 2020 and signed on its behalf by:

A handwritten signature in black ink that reads "Irene Mackintosh". The signature is written in a cursive style, with the first name "Irene" and the last name "Mackintosh" clearly legible.

Ms I M Warner-Mackintosh - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LAIRG & DISTRICT LEARNING CENTRE**

Independent examiner's report to the trustees of Lairg & District Learning Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30th June 2019.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr G Addison
ACCA
Goldwells Ltd
37 Broad Street
Peterhead
Aberdeenshire
AB42 1JB

5th March 2020

LAIRG & DISTRICT LEARNING CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2019**

	Notes	Unrestricted fund £	Restricted funds £	2019 Total funds £	2018 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	916	-	916	602
Charitable activities	4				
Learning Centre		31,982	176,994	208,976	152,775
Investment income	3	22	-	22	10
Total		<u>32,920</u>	<u>176,994</u>	<u>209,914</u>	<u>153,387</u>
EXPENDITURE ON					
Charitable activities					
Learning Centre		16,901	152,167	169,068	141,413
NET INCOME		<u>16,019</u>	<u>24,827</u>	<u>40,846</u>	<u>11,974</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		17,368	28,533	45,901	33,927
TOTAL FUNDS CARRIED FORWARD		<u><u>33,387</u></u>	<u><u>53,360</u></u>	<u><u>86,747</u></u>	<u><u>45,901</u></u>

The notes form part of these financial statements

LAIRG & DISTRICT LEARNING CENTRE

BALANCE SHEET 30TH JUNE 2019

	Notes	Unrestricted fund £	Restricted funds £	2019 Total funds £	2018 Total funds £
FIXED ASSETS					
Tangible assets	9	5,208	4,314	9,522	9,919
CURRENT ASSETS					
Debtors	10	3,698	3,115	6,813	6,812
Cash at bank and in hand		25,398	45,931	71,329	30,797
		<u>29,096</u>	<u>49,046</u>	<u>78,142</u>	<u>37,609</u>
CREDITORS					
Amounts falling due within one year	11	(917)	-	(917)	(1,627)
NET CURRENT ASSETS		<u>28,179</u>	<u>49,046</u>	<u>77,225</u>	<u>35,982</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>33,387</u>	<u>53,360</u>	<u>86,747</u>	<u>45,901</u>
NET ASSETS		<u>33,387</u>	<u>53,360</u>	<u>86,747</u>	<u>45,901</u>
FUNDS	12				
Unrestricted funds				33,387	17,368
Restricted funds				53,360	28,533
TOTAL FUNDS				<u>86,747</u>	<u>45,901</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

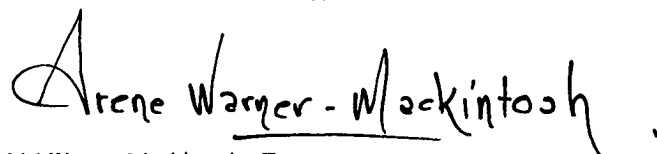
The notes form part of these financial statements

LAIRG & DISTRICT LEARNING CENTRE

BALANCE SHEET - continued
30TH JUNE 2019

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 on 5th March 2020 and were signed on its behalf by:

A handwritten signature in black ink that reads "Irene Warner-Mackintosh". The signature is written in a cursive style with a large initial 'I'.

I M Warner-Mackintosh - Trustee

The notes form part of these financial statements

LAIRG & DISTRICT LEARNING CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2019

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 2015)', 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.

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. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	2019 Total funds	2018 Total funds
	£	£	£	£
Donations	916	-	916	602
	<u>916</u>	<u>-</u>	<u>916</u>	<u>602</u>

LAIRG & DISTRICT LEARNING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2019**

3. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	2019 Total funds	2018 Total funds
	£	£	£	£
Deposit account interest	22	-	22	10
	<u>22</u>	<u>-</u>	<u>22</u>	<u>10</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2019	2018
		£	£
Course Fees	Learning Centre	9,536	6,505
Room Lets	Learning Centre	7,646	6,069
KOSAS	Learning Centre	5,159	4,681
Miscellaneous	Learning Centre	5,151	2,211
Grants	Learning Centre	176,994	133,309
Staffing Income	Learning Centre	1,470	-
Bookkeeping Income	Learning Centre	3,020	-
		<u>208,976</u>	<u>152,775</u>

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

	2019	2018
	£	£
The Robertson Trust	15,000	15,000
Achany Community Fund	10,000	10,000
Climate Challenge Fund	111,272	98,946
SCVO	-	1,913
Lairg Community Company	2,500	250
SSE	38,020	7,200
Edinburgh Sutherland Association		
	202	-
	<u>176,994</u>	<u>133,309</u>

5. NET INCOME/(EXPENDITURE)

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

	2019	2018
	£	£
Depreciation - owned assets	<u>1,488</u>	<u>1,328</u>

LAIRG & DISTRICT LEARNING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2019**

6. TRUSTEES' REMUNERATION AND BENEFITS

One trustee received tutor fees of £290 in the year.

Trustees' expenses

One trustee received £100.80 of travelling expenses in the year.

7. STAFF COSTS

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

	2019	2018
Administration	9	6
	<u>9</u>	<u>6</u>

Please note that Cleaning Wages and Tutor Fee Wages are included in the separate lines for for Cleaning, Light and Heat and Training & Associated costs in the Detailed Statement of Financial Activities.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	602	-	602
Charitable activities			
Learning Centre	19,466	133,309	152,775
Investment income	10	-	10
Total	<u>20,078</u>	<u>133,309</u>	<u>153,387</u>
EXPENDITURE ON			
Charitable activities			
Learning Centre	18,365	123,048	141,413
NET INCOME	<u>1,713</u>	<u>10,261</u>	<u>11,974</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	15,655	18,272	33,927
TOTAL FUNDS CARRIED FORWARD	<u><u>17,368</u></u>	<u><u>28,533</u></u>	<u><u>45,901</u></u>

LAIRG & DISTRICT LEARNING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2019**

9. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1st July 2018	17,859
Additions	1,091
	<hr/>
At 30th June 2019	18,950
	<hr/>
DEPRECIATION	
At 1st July 2018	7,940
Charge for year	1,488
	<hr/>
At 30th June 2019	9,428
	<hr/>
NET BOOK VALUE	
At 30th June 2019	9,522
	<hr/>
At 30th June 2018	9,919
	<hr/>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Trade debtors	1,155	251
Prepayments and accrued income	5,658	6,561
	<hr/>	<hr/>
	6,813	6,812
	<hr/>	<hr/>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Social security and other taxes	-	1,092
Accruals and deferred income	917	535
	<hr/>	<hr/>
	917	1,627
	<hr/>	<hr/>

LAIRG & DISTRICT LEARNING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2019**

12. MOVEMENT IN FUNDS

	At 1.7.18 £	Net movement in funds £	At 30.6.19 £
Unrestricted funds			
Unrestricted Funds	17,368	16,019	33,387
Restricted funds			
The Robertson Trust			
	8,750	-	8,750
Climate Challenge Fund			
	6,603	211	6,814
Lairg Wind Farm	771	1,655	2,426
Achany Community Fund	5,000	-	5,000
Lairg Community Council	250	(250)	-
SSE	7,159	23,211	30,370
	<u>28,533</u>	<u>24,827</u>	<u>53,360</u>
TOTAL FUNDS	<u>45,901</u>	<u>40,846</u>	<u>86,747</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Funds	32,920	(16,901)	16,019
Restricted funds			
The Robertson Trust			
	15,000	(15,000)	-
Climate Challenge Fund			
	111,272	(111,061)	211
Lairg Wind Farm	2,500	(845)	1,655
Achany Community Fund	10,000	(10,000)	-
Lairg Community Council	-	(250)	(250)
SSE	38,020	(14,809)	23,211
Edinburgh Sutherland Association	202	(202)	-
	<u>176,994</u>	<u>(152,167)</u>	<u>24,827</u>
TOTAL FUNDS	<u>209,914</u>	<u>(169,068)</u>	<u>40,846</u>

LAIRG & DISTRICT LEARNING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2019**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.17 £	Net movement in funds £	At 30.6.18 £
Unrestricted funds			
Unrestricted Funds	15,655	1,713	17,368
Restricted funds			
The Robertson Trust			
	5,417	3,333	8,750
Climate Challenge Fund			
	5,635	968	6,603
Lairg Wind Farm	1,362	(590)	772
Achany Community Fund	-	5,000	5,000
Lairg Community Council	-	250	250
SSE	-	7,158	7,158
SCVO	637	(637)	-
Bord na Gaidhlig	36	(36)	-
The Highland Council	518	(518)	-
Eon Rosehall Wind Farm	4,667	(4,667)	-
	<u>18,272</u>	<u>10,261</u>	<u>28,533</u>
TOTAL FUNDS	<u><u>33,927</u></u>	<u><u>11,974</u></u>	<u><u>45,901</u></u>

LAIRG & DISTRICT LEARNING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2019**

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Funds	20,078	(18,365)	1,713
Restricted funds			
The Robertson Trust			
	15,000	(11,667)	3,333
Climate Challenge Fund			
	98,946	(97,978)	968
Lairg Wind Farm	-	(590)	(590)
Achany Community Fund	10,000	(5,000)	5,000
Lairg Community Council	250	-	250
SSE	7,200	(42)	7,158
SCVO	1,913	(2,550)	(637)
Bord na Gaidhlig	-	(36)	(36)
The Highland Council	-	(518)	(518)
Eon Rosehall Wind Farm	-	(4,667)	(4,667)
	<u>133,309</u>	<u>(123,048)</u>	<u>10,261</u>
TOTAL FUNDS	<u><u>153,387</u></u>	<u><u>(141,413)</u></u>	<u><u>11,974</u></u>

LAIRG & DISTRICT LEARNING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2019**

12. MOVEMENT IN FUNDS - continued

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

	At 1.7.17 £	Net movement in funds £	At 30.6.19 £
Unrestricted funds			
Unrestricted Funds	15,655	17,732	33,387
Restricted funds			
The Robertson Trust			
	5,417	3,333	8,750
Climate Challenge Fund			
	5,635	1,179	6,814
Lairg Wind Farm	1,362	1,065	2,427
Achany Community Fund	-	5,000	5,000
SSE	-	30,369	30,369
SCVO	637	(637)	-
Bord na Gaidhlig	36	(36)	-
The Highland Council	518	(518)	-
Eon Rosehall Wind Farm	4,667	(4,667)	-
	<u>18,272</u>	<u>35,088</u>	<u>53,360</u>
TOTAL FUNDS	<u><u>33,927</u></u>	<u><u>52,820</u></u>	<u><u>86,747</u></u>

LAIRG & DISTRICT LEARNING CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH JUNE 2019

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Funds	52,998	(35,266)	17,732
Restricted funds			
The Robertson Trust			
	30,000	(26,667)	3,333
Climate Challenge Fund			
	210,218	(209,039)	1,179
Lairg Wind Farm	2,500	(1,435)	1,065
Achany Community Fund	20,000	(15,000)	5,000
Lairg Community Council	250	(250)	-
SSE	45,220	(14,851)	30,369
SCVO	1,913	(2,550)	(637)
Bord na Gaidhlig	-	(36)	(36)
The Highland Council	-	(518)	(518)
Eon Rosehall Wind Farm	-	(4,667)	(4,667)
Edinburgh Sutherland Association	202	(202)	-
	<u>310,303</u>	<u>(275,215)</u>	<u>35,088</u>
TOTAL FUNDS	<u><u>363,301</u></u>	<u><u>(310,481)</u></u>	<u><u>52,820</u></u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th June 2019.

14. ULTIMATE CONTROLLING PARTY

The company is controlled by the Trustees.

LAIRG & DISTRICT LEARNING CENTRE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2019**

	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	916	-	916	602
Investment income				
Deposit account interest	22	-	22	10
Charitable activities				
Course Fees	9,536	-	9,536	6,505
Room Lets	7,646	-	7,646	6,069
KOSAS	5,159	-	5,159	4,681
Miscellaneous	5,151	-	5,151	2,211
Grants	-	176,994	176,994	133,309
Staffing Income	1,470	-	1,470	-
Bookkeeping Income	3,020	-	3,020	-
	<u>31,982</u>	<u>176,994</u>	<u>208,976</u>	<u>152,775</u>
Total incoming resources	32,920	176,994	209,914	153,387
EXPENDITURE				
Charitable activities				
Wages	3,378	105,202	108,580	77,076
Insurance	473	-	473	421
Cleaning, Light and heat	3,701	-	3,701	4,080
Training & Associated Costs	3,789	43,081	46,870	48,117
Other Costs	4,653	3,884	8,537	11,434
	<u>15,994</u>	<u>152,167</u>	<u>168,161</u>	<u>141,128</u>
Support costs				
Governance costs				
Accountancy and legal fees	907	-	907	285
Total resources expended	<u>16,901</u>	<u>152,167</u>	<u>169,068</u>	<u>141,413</u>
Net income	<u>16,019</u>	<u>24,827</u>	<u>40,846</u>	<u>11,974</u>

This page does not form part of the statutory financial statements