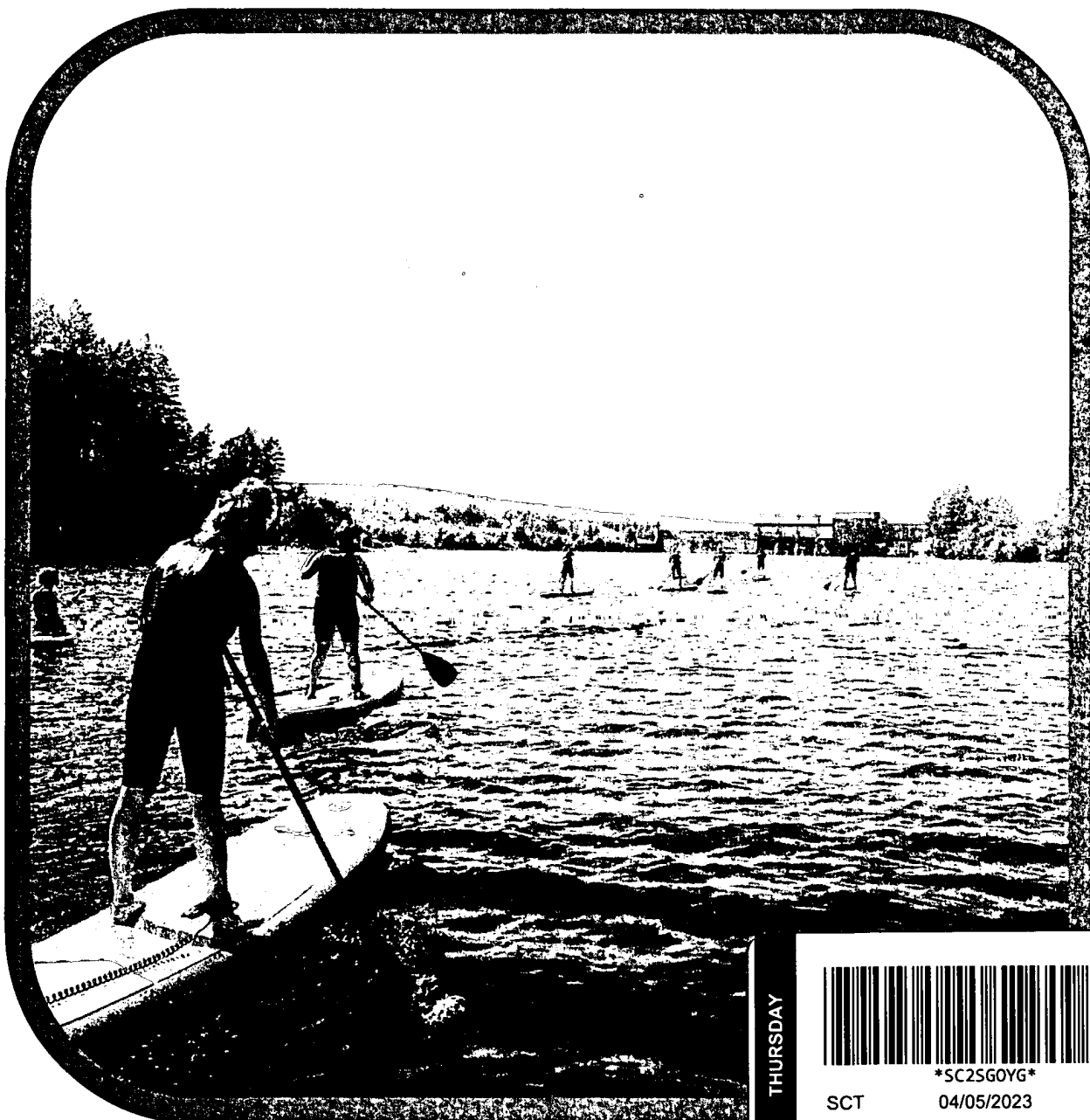


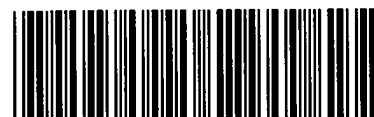


LAIRG &
DISTRICT
*learning
centre*

Annual Report 2021/2022



THURSDAY



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04/05/2023

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COMPANIES HOUSE

Lairg & District Learning Centre
Registered as a Scottish Charity SCO33900 and
a Charitable Company Limited by Guarantee SC381245

A Wee word from the chair

Still reeling from the whirlwind of 2021 of lockdowns and restrictions, 2022 saw us move tentatively into a different space for the Learning Centre. We cautiously opened our doors, welcoming people back with tea and biscuits and chat, into spaces of learning and connection, whilst being aware that the world, and the community in which we live, has changed irrevocably and for many people, there was (and is) no easy path to navigate. The start of 2022 was an anxious and challenging time: although restrictions had been lifted, none of us were sure what to expect.

As has always been the gift of the Learning Centre, and as is a testament to the staff that work there, we listened to what people needed, and met them where they were at, both physically, through projects including Seasons of Change where we encouraged people to grow in their own gardens, distributing plants and seeds across our villages, and also through foraging and nature walks, but also emotionally, with sessions on meditation and creativity. Slowly but surely, we came together again, some of us in the real world, and some of us reaching out from home.

Unsurprisingly, our digital offering continued to grow, not only through the tireless dedication of our own resident Digital Champion of Champions, Ryan, who has repaired, updated, created, sourced, supported, distributed devices for so many, as well as sharing his own extensive digital skills knowledge to help others feel confident in navigating the digital world around them, but also through the realisation that our Learning Centre really is a Learning Centre Without Walls. Our online offering welcomed learners from across the world, sharing our local skills, and heritage with people far beyond our wee community. Zoe also rose to this challenge, keeping our bookings afloat, our tutors informed, and our socials busy, as we learned together.



Map showing the learners we've reached across the world since we began delivering opportunities online.

During this evolution, we were lucky enough to receive the support of our funders, many of whom reached out with unrestricted funding to help us through these tricky times, and for this we are amazingly grateful.

We were also sorry to lose our manager and finance manager, who steered our ship through the absolute crazy of lockdowns. Both went off to brilliant pastures new, but these changes had a wee silver lining, as many of them do, and brought us Aileen Ogilvie, a local who has returned after many years in the wilds of Perth. Deeply passionate about cultural heritage, Gaelic and community, Aileen has come to us truly brimming with ideas, dedication and excitement about community learning: from day one, she excitedly articulated herself the vision for a Learning Centre without Walls. After all, learning isn't just one thing, rooted in one space: we can all learn, every day, wherever we are, and to do so with other folk with similar passions is a proper joy.

This then, has become our vision going forward: to expand our horizons, while remaining firmly rooted in beautiful Sutherland. To welcome others to our community of learning, virtually and in real life, to share stories, to make, to recycle, to sew, to explore, to practice, carve, weave and grow. There will be a lot of growing.

We are aware there will be ongoing challenges. The cost of living crisis is a terrifying risk over which we have limited control, but we know that every third sector organisation in Scotland faces similar risks. We are prudent with our spending, and experts at 'make do and mend', but we will continue to seek out opportunities which allow us to do more, and grow more. We are grateful for the value our community places on us, and hope to carry on creating happy spaces of learning wherever we might find ourselves, to share a laugh together as we do something new.

IRENE MACKINTOSH
CHAIR

Thank you to our funders

We are incredible grateful to have had ongoing support the following funders throughout the past year:-

Climate Challenge Fund, The Robertson Trust, SCVO, SSE, Achany Windfarm, RWE Rosehall, Bòrd na Gàidhlig, Highland Council, Foundation Scotland, The National Lottery Community Fund, Police Scotland, Highland Council.

Our Board

We are lucky to have the following fantastic folk on our board: Lorraine Davidson-Payne, Kaye Hurrion, Morag Macdonald, Marjorie Mackenzie, Sanaa McLeod, Rita Orr, Adrian Owen and Irene Mackintosh.

A Learning Centre Without Walls

Lairg & District Learning Centre has continued to navigate the stormy waters of a global pandemic by embracing new ways of working and developing new opportunities to support our communities. The easing of restrictions meant we were able to welcome people back into the learning centre at full capacity in the spring of 2022, providing vital activities to support mental health & wellbeing and assist our communities in developing confidence to reconnect in person. This has perhaps been the most challenging side of the pandemic so far and a transitional time for LDLC with a number of staffing changes between February and March 2022.

We have continued to adapt to the changes the past few years brought and Lairg & District Learning Centre could now be described as a learning centre without walls due to the number of outdoor and online learning opportunities delivered alongside the number of learners from across the world who are participating in these opportunities.

We held 165 classes, workshops and events in real life and online, supporting 1035 learners. Classes including upcycling, cooking, growing, mindfulness, meditation, First Aid, languages including Gaelic and Ukrainian, storytelling, foraging, paddleboarding, art, digital skills and more!

Over the last 12 months we've been able to reach more socially isolated and low-income people than ever before and are able to offer at least 20% of spaces at low or no costs even when the class costs are not covered by grant funding, something we couldn't do before the pandemic but a principal which is now firmly rooted in our ethos and day to day service delivery.



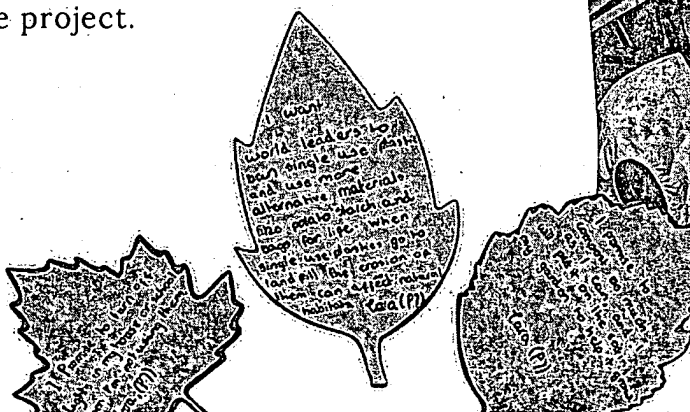
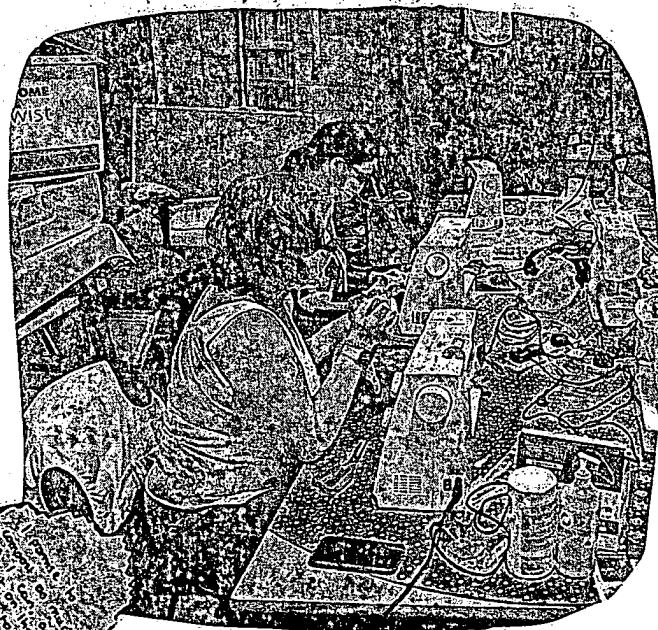
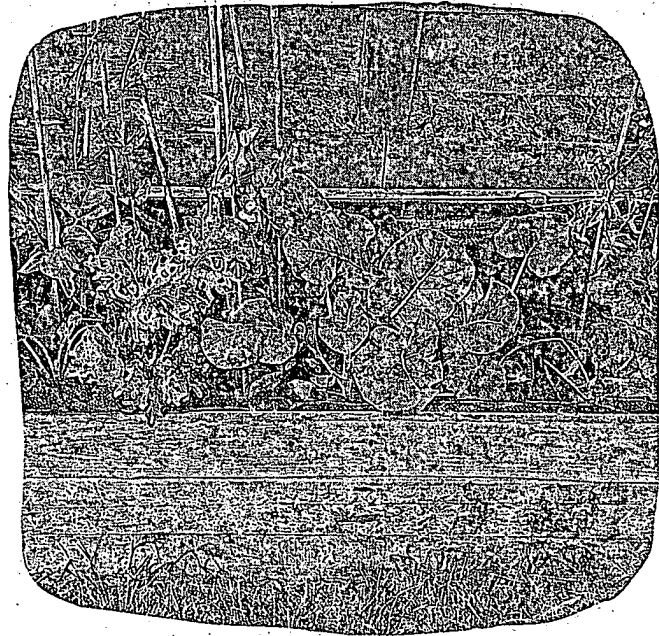
Seasons of Change

Funding from the Climate Challenge Fund came to an end in March 2022. Our two year Seasons of Change project supported over 1500 people in our community to increase their awareness and understanding of Climate Change and enabling them to make informed choices on how to move to low-carbon lifestyles. One major difference from our original goal is that we were able to impact not just people in our local community, but people all over the world due to offering majority of our classes and workshops online during the pandemic

Seasons of Change has changed the way we work forever and allowed the capacity of LDLC to grow immensely. This is in large part due to the items we could purchase which allowed us to teach sewing and woodworking classes without students needing to bring their own equipment.

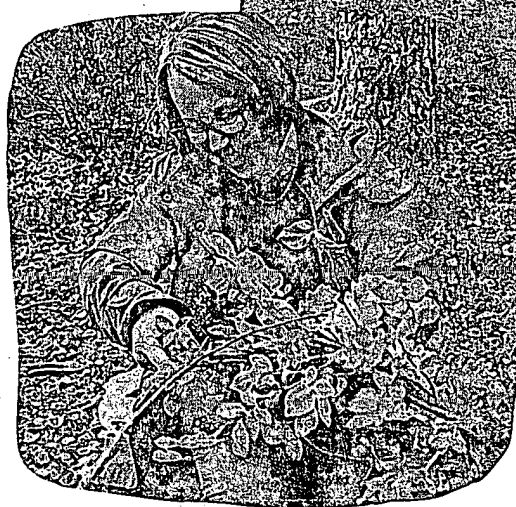
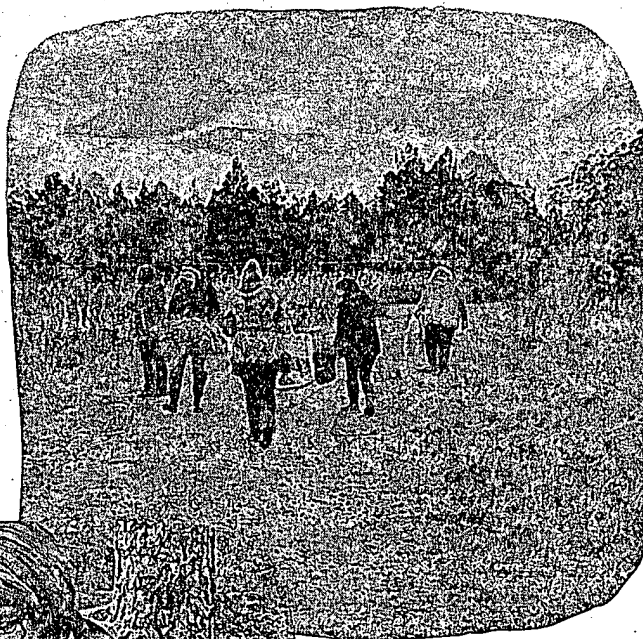
Highlights include:-

- Establishing 2827 square metres of new growing spaces with community members in Sutherland . Originally we planned to work with local primary schools to establish growing space on their premises but when the pandemic hit we found a new way to connect with gardens young and old by supplying them with plants and knowledge to start growing from the safety of their homes.
- Participating in COP26
- Fruit trees and bushes given to four primary schools will continue to grow and be a lasting legacy for the project.



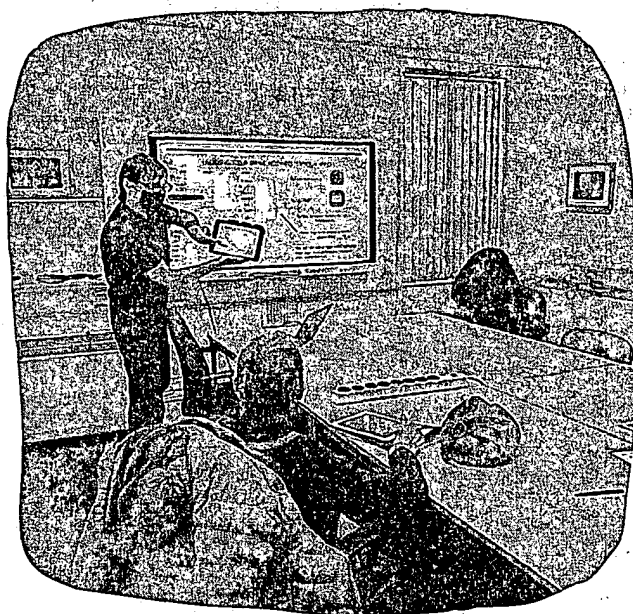
Wellbeing

Our Winter Wellbeing project ran for a second year and offered classes in art, writing, nature walks, meditation, mindfulness, foraging and crafts & card making. People who struggled with isolation during the pandemic and who were overwhelmed with change said the mindfulness and meditation really helped and the people who joined the nature walks enjoyed being back with people but still able to stay safe from Covid.



Developing Digital Skills

We have continued to meet the demand for IT support and digital skills for the communities we support. We've been able to support people to get online through being a Digital Inclusion Hub and part of the National Databank Scheme as well as offering regular IT drop ins and classes basic IT skills, using iPads & Tables, using Zoom, Digital Marketing and more.



Online Learning

The digital learning side of our work has grown massively and has proven to be a way of offering fantastic learning to people locally using tutors from around the world. We've installed a smart board and 360degree camera in our classroom so people locally can come to join in with digital learning. We know digital learning is not suitable for everyone but it has helped us reach new socially isolated people based in very rural parts of Sutherland with no public transport as well as reaching learners across the world. Adapt & Thrive funding also enabled us to employ a digital marketing assistant to grow our digital presence.

Highland Community Waste Partnership

The Highland Community Waste Partnership (HCWP) was officially launched in April 2022. It is a new programme funded by The National Lottery Community Fund and coordinated by environmental charity Keep Scotland Beautiful, in partnership with eight local implementing partners in the Highlands, including Lairg & District Learning Centre.

The project builds on collaboration across implementing partners and beyond, aiming to reduce consumption and waste emissions across the Highlands and build a movement towards more sustainable consumption, consistent with a Net Zero future.

LDLC's focus within the project is to provide learning opportunities that support habit change around textile waste and food waste. Workshops will focus on growing, cooking, woodworking and crafting. This has enabled us to build on engagement from the Seasons of Change fund.



Maker Space drop in sessions

Gaelic

One of our most popular language classes has been Gaelic and our second year delivering this was fantastic. We reach students globally and have been funded for a third year. We had several low-cost space students continue through the courses and progress their skills and the income generated from full price spaces enables us to offer free/no cost spaces to students for many of our other classes.

HERO

Funding from Highland Council's HERO fund has supported us to employ a junior admin and support a young person from the local area to train on the job with progression onto an SVQ Level 5 in Business and Administration.

The Kyle of Sutherland Apprenticeship Scheme

We have continued to support young people from the local area to secure sustainable work in their local community through the Kyle of Sutherland Apprenticeship Scheme.

Girls on Boards

Following on from a successful first year we have continued to support the Sutherland Girls on Boards programme, empowering young women and girls to develop confidence and resilience on the water. The programme was delivered by two local qualified Stand Up Paddleboard (SUP) instructors on a voluntary basis and has supported over 130 girls and women across Sutherland.



What Our Learners Said

"LIDLCC is a great asset in Sutherland, offering interesting and varied opportunities to learn how to reduce one's carbon footprint and recycle and upcycle one's possessions effectively."

Wattle Weaving Participant

"I thoroughly enjoyed the course and was astonished to find that today in my part of the highlands there are quite a few Gaelic words and phrases being used daily which I was unaware were Gaelic, it's reassuring to know that the language is still surviving."

Gaelic Class Participant

"I think it's such a brilliant idea to bring women together in a community where there isn't any activities for us to do. Somewhere we can build friendships, confidence, have a safe space and have a lot of fun."

Girls On Boards Participant

"We have enjoyed the activities on offer from the Lairg Learning Centre which has helped to educate our clients on the importance of recycling. Clients enjoyed making useful items from things that they would normally throw away i.e. clients made teddy bears from rags that we had recycled from old clothes."

The Bradbury Centre

"Nothing can beat being able to attend a class in person face to face, however even though I personally find learning on a screen quite difficult, I felt this course was great. I was able to take notes during the sessions and being very informal and relaxed it was very easy to ask questions."

Get into Growing Participant

"Working with the learning centre over the past year, Rosehall School gardens have been transformed and developed into a great outdoor growing space enhancing our school eco activities. The pupils in turn have extended it even further to include their parents and local villagers."

Rosehall Primary School

"The course was really excellent and I have a much better sense now of how to produce a lot more local food from my polytunnel. It's great seeing the range of courses you guys are putting on - I just wish I had more time to attend them!"

Intro to Polytunnel Participant

LAIRG & DISTRICT LEARNING CENTRE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2022**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 12
Detailed Statement of Financial Activities	13

LAIRG & DISTRICT LEARNING CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH JUNE 2022

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 2022. 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

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 £149,294 (2021: £231,622) and total expenditure of £195,457 (2021: £171,906) resulting in a deficit of £46,163 (2021: £59,716)

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 £79,965 (2021: £82,991) 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

Lairg Learning Centre
Main Street
Lairg
Sutherland
IV27 4DD

LAIRG & DISTRICT LEARNING CENTRE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2022**

Trustees

Ms L Davidson-Payne
Ms M MacDonald
Ms M Mackenzie
Ms S McLeod
Ms R Orr
Mr T A Owen
Ms I M Warner-Mackintosh
Mrs K I Hurrion

Independent Examiner

Mr G Addison
ACCA
Goldwells Ltd
10 Knockbreck Street
Tain
Ross-Shire
IV19 1BJ

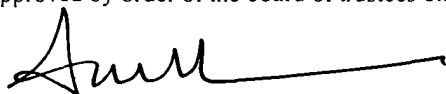
The name of the charity is Lairg & District Learning Centre. Its Charity number is SC033900 and Company number is SC381245.

The address of the principal office and the address of its registered office is: Lairg Learning Centre, Main Street, Lair, 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
Marjorie Mackenzie
Sanaa McLeod
Rita Orr
Thomas Adrian Owen
Irene Margaret Warner-Mackintosh
Mrs K I Hurrion

Approved by order of the board of trustees on 31st March 2023 and signed on its behalf by:



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 2022.

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
10 Knockbreck Street
Tain
Ross-Shire
IV19 1BJ

31st March 2023

LAIRG & DISTRICT LEARNING CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,302	-	1,302	518
Charitable activities	4				
Learning Centre		17,985	129,997	147,982	231,090
Investment income	3	<u>10</u>	<u>-</u>	<u>10</u>	<u>14</u>
Total		<u>19,297</u>	<u>129,997</u>	<u>149,294</u>	<u>231,622</u>
EXPENDITURE ON					
Charitable activities					
Learning Centre		<u>29,842</u>	<u>165,615</u>	<u>195,457</u>	<u>171,906</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	12	(10,545) <u>7,519</u>	(35,618) <u>(7,519)</u>	(46,163) <u>-</u>	59,716 <u>-</u>
Net movement in funds		(3,026)	(43,137)	(46,163)	59,716
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>82,991</u>	<u>77,527</u>	<u>160,518</u>	<u>100,802</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>79,965</u></u>	<u><u>34,390</u></u>	<u><u>114,355</u></u>	<u><u>160,518</u></u>

The notes form part of these financial statements

LAIRG & DISTRICT LEARNING CENTRE

BALANCE SHEET 30TH JUNE 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	8,804	753	9,557	12,251
CURRENT ASSETS					
Debtors	9	2,385	-	2,385	5,929
Cash at bank and in hand		<u>70,669</u>	<u>33,920</u>	<u>104,589</u>	<u>147,293</u>
		73,054	33,920	106,974	153,222
CREDITORS					
Amounts falling due within one year	10	(1,893)	(283)	(2,176)	(4,955)
NET CURRENT ASSETS		<u>71,161</u>	<u>33,637</u>	<u>104,798</u>	<u>148,267</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>79,965</u>	<u>34,390</u>	<u>114,355</u>	<u>160,518</u>
NET ASSETS		<u>79,965</u>	<u>34,390</u>	<u>114,355</u>	<u>160,518</u>
FUNDS	12				
Unrestricted funds				79,965	82,991
Restricted funds				<u>34,390</u>	<u>77,527</u>
TOTAL FUNDS				<u>114,355</u>	<u>160,518</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2022 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.

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 31st March 2023 and were signed on its behalf by:



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 2022

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.

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 £	2022 Total funds £	2021 Total funds £
Donations	<u>1,302</u>	<u>-</u>	<u>1,302</u>	<u>518</u>

LAIRG & DISTRICT LEARNING CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH JUNE 2022

3. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Deposit account interest	<u>10</u>	<u>-</u>	<u>10</u>	<u>14</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022 £	2021 £
Course Fees	Learning Centre	11,602	4,403
Room Lets	Learning Centre	3,615	1,650
KOSAS	Learning Centre	1,645	1,810
Miscellaneous	Learning Centre	1,393	1,141
Grants	Learning Centre	129,727	220,689
Bookkeeping Income	Learning Centre	<u>-</u>	<u>1,397</u>
		<u>147,982</u>	<u>231,090</u>

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

	2022 £	2021 £
The Robertson Trust	16,000	16,000
Achany Community Fund	-	10,000
Climate Challenge Fund	-	93,389
SSE	6,300	11,576
Bòrd na Gàidhlig	3,558	1,560
Unrestricted	-	19,150
Adapt & Thrive	-	47,691
AD Westminster	-	5,000
EON Rosehall Community Fund	-	5,000
Foundation Scotland	13,994	7,265
National Lottery Community Fund	-	3,603
HERO	-	455
Highland Third Sector Interface	5,895	-
Scottish Government	66,001	-
Police Scotland	1,813	-
NHI Climate Fest	494	-
Highland Council	5,200	-
Fèisean nan Gàidheal	900	-
Keep Scotland Beautiful	<u>12,072</u>	<u>-</u>
	<u>132,227</u>	<u>220,689</u>

LAIRG & DISTRICT LEARNING CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH JUNE 2022

5. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	<u>4,770</u>	<u>5,654</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

No trustees received remuneration from Lairg & District Learning Centre in the year.

Trustees' expenses

No trustees received reimbursement of expenses from Lairg & District Learning Centre in the year.

7. STAFF COSTS

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

	2022	2021
	8	9
Administration	<u>8</u>	<u>9</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. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1st July 2021	26,191
Additions	<u>2,076</u>
At 30th June 2022	<u>28,267</u>
DEPRECIATION	
At 1st July 2021	13,940
Charge for year	<u>4,770</u>
At 30th June 2022	<u>18,710</u>
NET BOOK VALUE	
At 30th June 2022	<u>9,557</u>
At 30th June 2021	<u>12,251</u>

LAIRG & DISTRICT LEARNING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2022**

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	1,581	1,274
Expense accounts	481	2,208
Prepayments and accrued income	<u>323</u>	<u>2,447</u>
	<u><u>2,385</u></u>	<u><u>5,929</u></u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts (see note 11)	281	877
Trade creditors	181	2,722
Accruals and deferred income	<u>1,714</u>	<u>1,356</u>
	<u><u>2,176</u></u>	<u><u>4,955</u></u>

11. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts on fund paying for fixed assets	<u><u>281</u></u>	<u><u>877</u></u>

LAIRG & DISTRICT LEARNING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2022**

12. MOVEMENT IN FUNDS

	At 1.7.21 £	Net movement in funds £	Transfers between funds £	At 30.6.22 £
Unrestricted funds				
Unrestricted Funds	82,991	(10,545)	7,519	79,965
Restricted funds				
The Robertson Trust	13,397	(12,513)	(790)	94
Climate Challenge Fund	17,024	(9,505)	(7,519)	-
Lairg Wind Farm	422	-	-	422
Achany Community Fund	5,000	2,133	-	7,133
SCVO	332	-	-	332
Eon Rosehall Wind Farm	-	5,691	-	5,691
Bord Na Gaidhlig	1,552	736	-	2,288
Wellbeing Fund Round 2	374	115	-	489
Adapt & Thrive	35,572	(29,054)	-	6,518
AD Westminster	287	(210)	-	77
Girls on Boards	3,567	(2,010)	-	1,557
HERO	-	(790)	790	-
Highland Community Waste Project	-	7,511	-	7,511
Litter Pick Project	-	1,174	-	1,174
NHI Climate Festival	-	204	-	204
TASGADH	-	900	-	900
	<u>77,527</u>	<u>(35,618)</u>	<u>(7,519)</u>	<u>34,390</u>
TOTAL FUNDS	<u>160,518</u>	<u>(46,163)</u>	<u>-</u>	<u>114,355</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Funds	19,295	(29,840)	(10,545)
Restricted funds			
The Robertson Trust	16,001	(28,514)	(12,513)
Climate Challenge Fund	63,500	(73,005)	(9,505)
Achany Community Fund	6,300	(4,167)	2,133
Eon Rosehall Wind Farm	13,994	(8,303)	5,691
Bord Na Gaidhlig	3,538	(2,802)	736
Wellbeing Fund Round 2	5,896	(5,781)	115
Adapt & Thrive	-	(29,054)	(29,054)
AD Westminster	-	(210)	(210)
Girls on Boards	1,490	(3,500)	(2,010)
HERO	4,000	(4,790)	(790)
Highland Community Waste Project	12,072	(4,561)	7,511
Litter Pick Project	1,813	(639)	1,174
NHI Climate Festival	494	(290)	204
TASGADH	900	-	900
	<u>129,999</u>	<u>(165,617)</u>	<u>(35,618)</u>
TOTAL FUNDS	<u>149,294</u>	<u>(195,457)</u>	<u>(46,163)</u>

LAIRG & DISTRICT LEARNING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2022**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.20 £	Net movement in funds £	Transfers between funds £	At 30.6.21 £
Unrestricted funds				
Unrestricted Funds	54,392	23,415	5,184	82,991
Restricted funds				
The Robertson Trust	-	13,397	-	13,397
Climate Challenge Fund	16,519	5,277	(4,772)	17,024
Lairg Wind Farm	-	(2,583)	3,005	422
Achany Community Fund	5,000	-	-	5,000
SSE	16,592	(13,587)	(3,005)	-
SCVO	1,459	(1,127)	-	332
Bord Na Gaidhlig	1,600	(48)	-	1,552
Wellbeing Fund Round 2	5,240	(4,866)	-	374
Adapt & Thrive	-	35,572	-	35,572
AD Westminster	-	287	-	287
Girls on Boards	-	3,567	-	3,567
Response Recovery Resilience	-	412	(412)	-
	<u>46,410</u>	<u>36,301</u>	<u>(5,184)</u>	<u>77,527</u>
TOTAL FUNDS	<u>100,802</u>	<u>59,716</u>	<u>-</u>	<u>160,518</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Funds	30,087	(6,672)	23,415
Restricted funds			
The Robertson Trust	16,000	(2,603)	13,397
Climate Challenge Fund	96,418	(91,141)	5,277
Lairg Wind Farm	-	(2,583)	(2,583)
Achany Community Fund	10,000	(10,000)	-
SSE	9,986	(23,573)	(13,587)
SCVO	-	(1,127)	(1,127)
Eon Rosehall Wind Farm	5,000	(5,000)	-
Bord Na Gaidhlig	633	(681)	(48)
Wellbeing Fund Round 2	(513)	(4,353)	(4,866)
Adapt & Thrive	47,690	(12,118)	35,572
AD Westminster	5,000	(4,713)	287
Girls on Boards	6,808	(3,241)	3,567
Response Recovery Resilience	4,059	(3,647)	412
HERO	455	(455)	-
	<u>201,535</u>	<u>(165,234)</u>	<u>36,301</u>
TOTAL FUNDS	<u>231,622</u>	<u>(171,906)</u>	<u>59,716</u>

LAIRG & DISTRICT LEARNING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2022**

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th June 2022.

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 2022

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	1,302	-	1,302	518
Investment income				
Deposit account interest	10	-	10	14
Charitable activities				
Course Fees	11,342	260	11,602	4,403
Room Lets	3,615	-	3,615	1,650
KOSAS	1,645	-	1,645	1,810
Miscellaneous	1,383	10	1,393	1,141
Grants	-	129,727	129,727	220,689
Bookkeeping Income	-	-	-	1,397
	<u>17,985</u>	<u>129,997</u>	<u>147,982</u>	<u>231,090</u>
Total incoming resources	19,295	129,999	149,294	231,622
EXPENDITURE				
Charitable activities				
Wages	4,879	123,685	128,564	113,734
Insurance	322	-	322	379
Cleaning, Light and heat	5,925	892	6,817	4,436
Training & Associated Costs	4,370	26,717	31,087	12,462
Other Costs	<u>13,516</u>	<u>14,323</u>	<u>27,839</u>	<u>40,247</u>
	29,012	165,617	194,629	171,258
Support costs				
Governance costs				
Accountancy and legal fees	<u>828</u>	<u>-</u>	<u>828</u>	<u>648</u>
Total resources expended	<u>29,840</u>	<u>165,617</u>	<u>195,457</u>	<u>171,906</u>
Net income	<u>(10,545)</u>	<u>(35,618)</u>	<u>(46,163)</u>	<u>59,716</u>

This page does not form part of the statutory financial statements