



**LAIRG &
DISTRICT**
*learning
centre*

Annual Report 2022/2023



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

A wee word from the chair

In many ways, the pandemic seems many moons ago: our days restricted indoors, our connections with our community fractured through the very real risk of illness, the masks, the hand sanitisers, fear, isolation. But this report takes in the end of lockdowns, as we emerged from *all of this* into a changed world. It was such a scary time. There was so much to think about and we had no idea then what it all meant for the Learning Centre.

We slowly felt our way back into community learning beyond Zoom (and all that offered): first outside in walks: we were composting, foraging, gardening, where fresh air was in abundance and risk was less. And then, slowly, back into our buildings, our spaces with strùpag and craic, and we immediately felt at home. Perhaps more deeply than ever we saw that community learning is *more about the community than the learning*. It's about togetherness, sharing, laughing, doing. The Learning Centre, wherever it found itself, became a space where we would come together, and would talk about how hard things had been, how worried we'd felt, how lonely, disconnected and different everything had become. And we would sew, or craft, make soap, knit, or learn Gaelic as we talked. The Learning Centre had become a path back in to it all.

And buoyed by the new manager, who brought with her passion, enthusiasm, dedication and love of all of this, we responded to all of this with more

and more
and more.

It's so incredible really, looking back from where we are now, to see the amazing breadth of all that was delivered in this time: the diversity of opportunities, the creativity and inspiration of it all. The staff worked so hard, because for the staff in the Centre, they're part of the community too. This was a bringing back for all of us. And we're so very proud of all we achieved. It's amazing! I mean, look at the rest of the report. At the hundreds and hundreds *and hundreds* of learning opportunities in just a year. With over a thousand of us coming together, despite all that had happened in the two years before. We have such deep gratitude to the staff for all they gave to this, and to the funders and partners who supported the work.

That's not to say, of course, there weren't challenges, and as always the main challenge was the financial precarity of our charity, and to be honest, of all charities at a time where, increasingly, vital services no longer receive core funding from local and national government bodies. Our funding landscapes continue to change- it is increasingly difficult to secure the funds necessary for our core costs. The cost of living crisis too means our unrestricted funds are challenged. We don't ignore these challenges, but what this year has taught us is that the Learning Centre is a lifeline, for all of us.

IRENE MACKINTOSH
CHAIR

Thank you to our funders

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

The Robertson Trust, SCVO, SSE, Achany Windfarm, RWE Rosehall, Bòrd na Gàidhlig, The Highland Council, Foundation Scotland, The National Lottery Community Fund, Police Scotland, Tasgadh (Creative Scotland & Fèisean nan Gàidheal), Scottish Book Trust, Bank of Scotland REACH, Anne Duchess of Westminster Fund and Creich Community 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, Eilidh Thompson and Irene Mackintosh.

Supporting Mental Health & Wellbeing Through Community Learning

In our 21st year of being a charity our learning centre without walls has continued to adapt and thrive in the ever-changing world, delivering accessible life-long learning opportunities and supporting people across Sutherland to emerge from a global pandemic whilst facing the challenges of a cost of living crisis.

Lairg & District Learning Centre's programme of activities for the year recognised the impact these uncertain times and long periods of social isolation have had on the mental health and wellbeing of our communities. Our learning opportunities and events this year have supported our communities to come together again to learn new skills and meet new people as well as reconnect with community activities.

Throughout the 2022-2023 financial year LDLC delivered **342 learning opportunities** which consists of **857 hours of learning**. Our learning opportunities range from one off engagements to 4-week courses, 6-week courses and 8-week courses. Activities we have delivered include language classes (Gaelic, Spanish and Ukrainian), IT & Digital Skills, woodworking, sewing, art, music, meditation, creative writing, film making, cooking, foraging, walking, growing, composting, first aid, upcycling, food fermentation, paddle boarding, employability skills, storytelling and more. This has supported **1150 learners** and includes adults, families, young people, school pupils, young carers and the early years age group. We have also run a Maker Space, IT drop ins and IT clinics on a weekly basis.

In addition to classes and workshops we have delivered 3 swishing events, hosted a film screening, participated in 2 Climate Festivals, delivered a series of online talks, 3 storytelling events, organised two litter picks, participated in Scotland's Year of Stories, hosted a Gaelic Gathering as part of World Gaelic Week, delivered workshops in 3 local primary schools and hosted an international exhibition on Climate Change. These activities have reached an **additional 600 participants**.

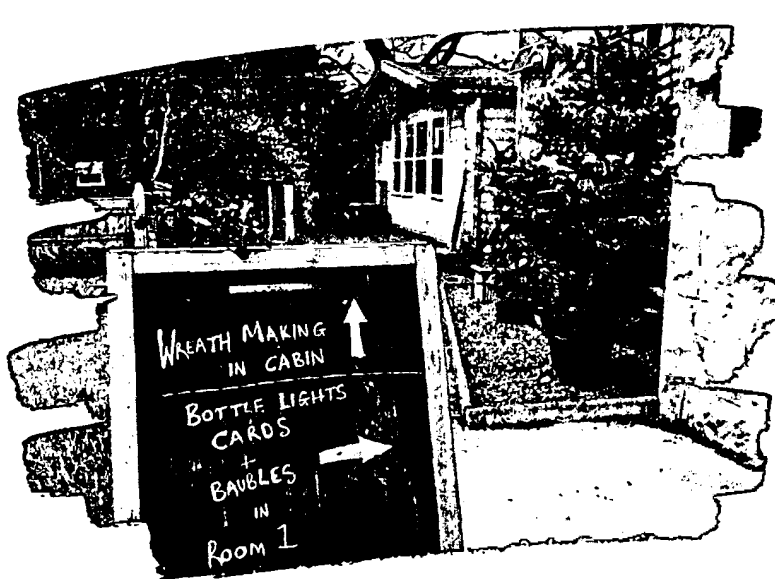
We anticipate that the impact of our engagement work has a much wider reach among the families of the **1750 individuals** who participated in our activities and the wider community who may also benefit from these individuals gaining new skills and participating in activities that support their mental health and wellbeing.

Although the majority of our learning opportunities have been delivered in person this year we have also continued to offer online learning opportunities. Activities have taken place at Lairg & District Learning Centre and in community venues across the area including Lairg Community Centre, Bonar Bridge Community Hall, Pittentrail Hall, Rogart Mart, Fountain Road Hall (Golspie), Brora Community Centre, Dornoch Social Club, Golspie Masonic Hall, Ardgay Hall, Ferrycroft and outdoor locations across the county.

LDLC has also directly supported the employment of 4 local people in roles within the learning centre, provided tutoring work for 30 freelance tutors and supporting volunteering opportunities in the area.

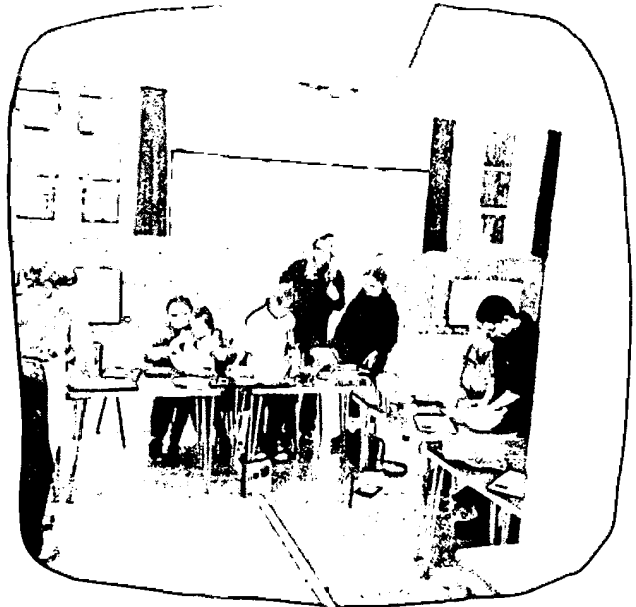
We continue to provide room hire, hot desking, printing and photocopying services.

Contributing to local celebrations including Lairg Gala Week and Lairg Winterfest have also formed part of our programme.



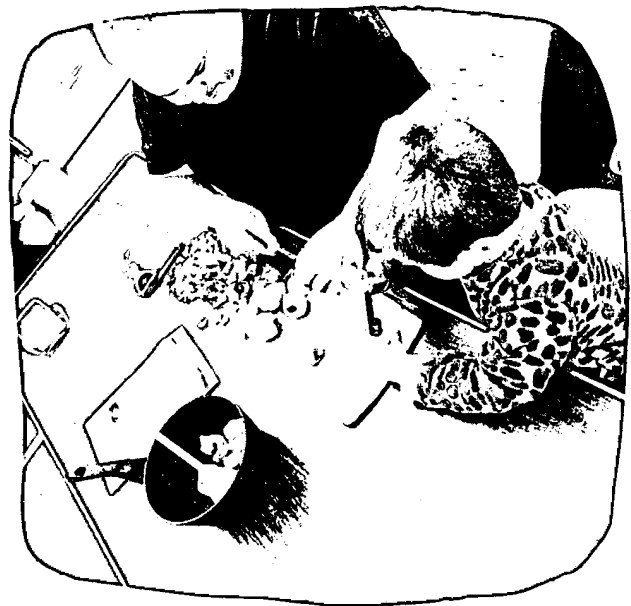
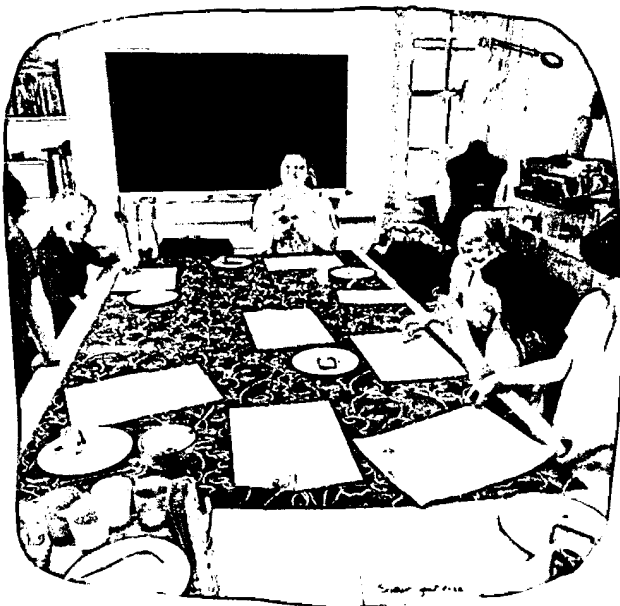
Comhla

The Anne Duchess of Westminster Fund and Bank of Scotland REACH fund have provided support enabling us to deliver a wide range of free learning opportunities focused on supporting the mental health & wellbeing of our communities and tackling loneliness and isolation. Our Còmhla (meaning together) project has provided sessions in mindfulness, art, crafting, filmmaking, creative writing, woodworking, digital skills, cooking, growing and more.



Time Together

Highland Council's Sutherland Cares fund enabled us to deliver family cooking sessions, an afterschool mini makers project, storytelling and digital skills activities for young people through our Time Together project. This has supported us to reconnect with Lairg Primary School, offering extra curricular out of school activities for the pupils as well as providing opportunities for home schooled children in the area to meet other children their age.



Developing Digital Skills

One of the core activities of LDLC is IT support. We have continued to meet the demand for IT support and digital skills for the communities we support. We have 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 in basic IT skills, using iPads, using Zoom, Digital marketing and more. 147 individuals have accessed our IT drop ins and clinics over the past year showing it is a much needed service in a rural area. Funding from SCVO's CLD Device fund has enabled us to purchase new digital equipment to use with learners

First Aid

Thanks to funding from SSE Resilient Communities Fund we have been able to deliver a programme of free First Aid training in communities across Sutherland. This includes 6 Emergency First Aid sessions and 2 x 2-day Outdoor First Aid session.

These training opportunities were open to all, and supported 86 people living, working and volunteering in communities across Sutherland to undertake First Aid training.

Sessions were held in Lairg, Dornoch, Rogart, Golspie & Bonar Bridge, however the reach was much wider with participants coming from Tongue, Bettyhill, Helmsdale, Brora and surrounding locations to attend.

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. There are currently 4 apprentices on the scheme gaining experience in butchery, construction, bricklaying and administration.

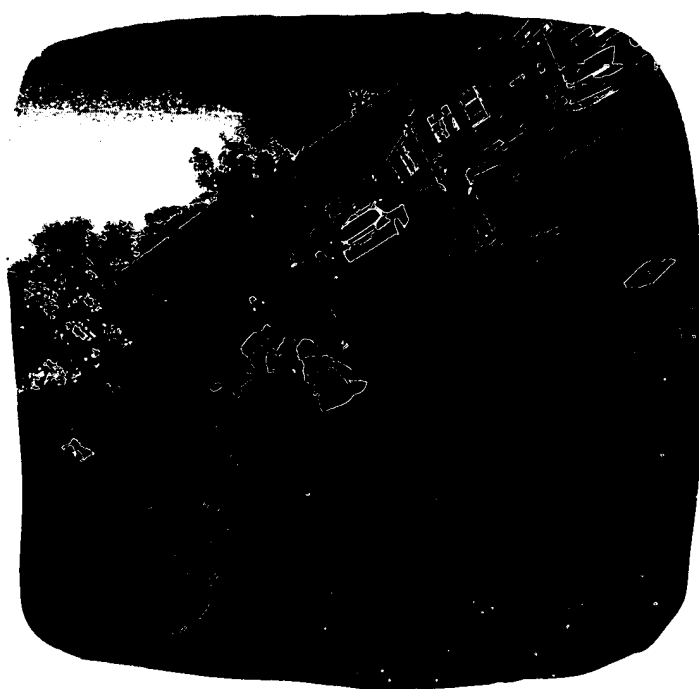




Highland Community Waste Partnership

Through being part of the HCWP LDLC has been able to build on the work we began with Climate Challenge Fund projects developing a regular programme of learning opportunities focused on reusing, recycling and working towards a net zero future. This includes continuing to build relationships with tutors and communities as well as developing new relationships both locally and Highland wide. Being part of the partnership has enabled skills sharing and networking as well as being able to work together with likeminded organisations (and individuals) on global issues relating to behaviour change. Highlight's from our first year delivering this project include:-

- developing and delivering a series of workshops focused on reusing and recycling – thrift flip, woodwork, foraging and composting.
- working with locally available tutors to provide learning experiences that lead to a more sustainable future.
- creating a regular Maker Space drop-in session focused on bringing people together in a safe space to tackle loneliness & social isolation as well as reducing textile waste by nurturing skills and talent of local people to pass on skills in sewing, mending, crafting etc.
- Developing a programme of ECO Classes – interacting with people and showing them how to do something with the resources you have to reduce single use items – face pads, kitchen roll, food coverings, tote bags, felted soap.
- Tackling Rural Plastics through bunting making workshops using old Feed Sacks.
- Forming connections in the communities around us – exploring ways of working with them on behaviour change.
- Bringing creative recycling solutions to local initiatives and events e.g. making a Poppy Cascade for the War Memorial Centenary out of second hand wool and deer netting off cuts in partnership with Lairg & District Community Initiatives.



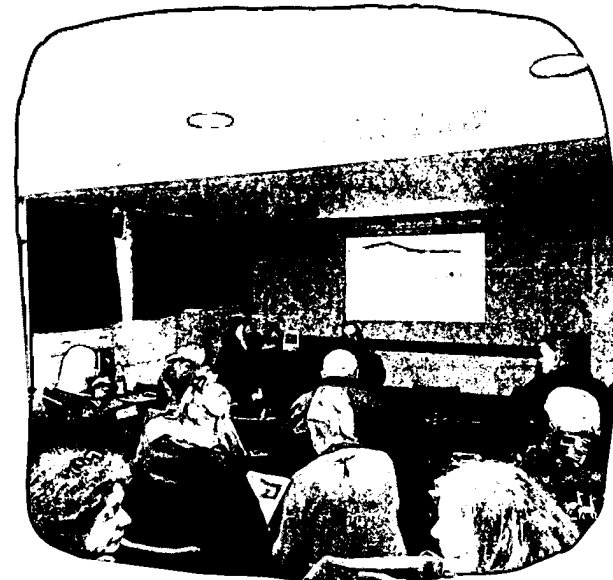
Climate Action Events

Funding from the Highlands & Islands Climate Hub supported us to host events as part of the Highland Climate Festival in 2022 and funding from the Stop Climate Chaos (Scotland) supported us to host events as part of the 2022 national Climate Fringe Festival, enabling our rural communities to come together to think about climate action and play a part in bigger climate conversations.

During the Highlands & Islands Climate Festival in 2022 we held a Swishing event in Lairg Community Centre and hosted a screening of *The True Cost*. This whole event had a textile waste reduction theme and highlighted the impact of fast fashion on our planet. We then participated in the national Climate Fringe Festival by hosting another Swish and a special screening of Sutherland born Filmmaker Robert's Film *The Dreaming Bog*. The film brought Climate Change on a local level which people living in Sutherland could engage with.

We also enjoyed meeting over 200 people who popped in to see what what was happening at Rogart Mart when we collaborated with students from the University of The Highlands & Islands and Rogart Development Trust to bring an international exhibition on climate change to the area. Over a weekend in June 2022 we programmed creative writing workshops, Artist's Book Workshops, Foraging and Archaeology activities open to people of all ages engaging them in an international conversation on climate change.

Our staging of *Letters to The Earth: Between Despair & Hope* event made it into a brand new film the Highlands & Islands Climate Hub have had made about Climate Action across the Highlands & Islands.



Gaelic

Thanks to funding from Bòrd na Gàidhlig's Taic Freumhan Coimhearsneachd fund we have been able to build on our delivery of Gaelic learning opportunities online over the past year. Gaelic is one of our most popular courses and we have been able to reach students globally as well as locally with language classes, conversation groups and Gaelic history & culture courses. The funding enables us to offer low-cost spaces to students.

Thanks to funding from Hands Up For Trad we were able to participate in Seachdain na Gàidhlig (World Gaelic Week) by putting on a Gaelic song workshop and hosting a Gaelic Gathering to celebrate the language and it's culture in our communities during this week.

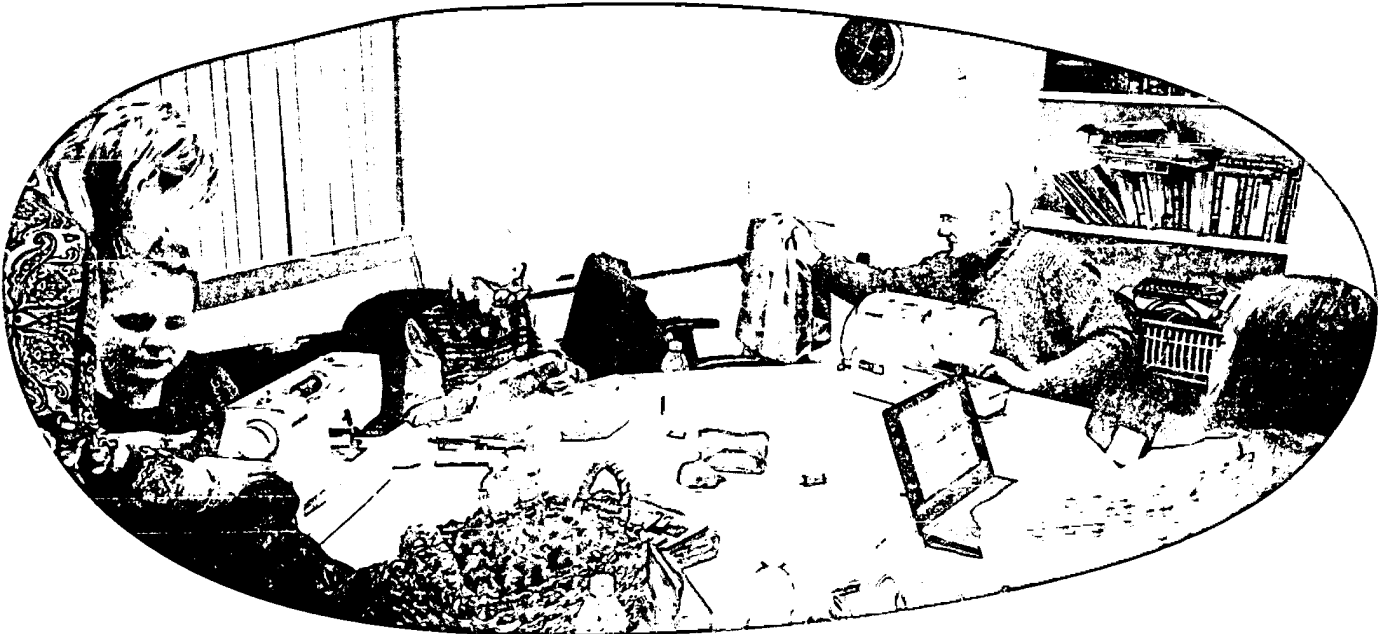


Ar Sgeul/Our Story

Thanks to funding from the Tasgadh Fund (Creative Scotland & Fèisean nan Gàidheal) and Scottish Book Trust's Live Literature funding we have been able to deliver storytelling workshops in schools (Lairg Primary, Bonar Bridge Primary & Rosehall Primary) and communities as part of Scotland's Year of Stories through our Ar Sgeul/Our Story project.

Maker Space

Thanks to funding from the National Lottery Community Fund we have been able to develop a make our Maker Space activities its own project and expand the offer by piloting a woodworking maker space offer. This provides participants with a safe social space to craft and create with others with a tutor on hand for advice and inspiration.



Girls on Boards

We have continued to support the Sutherland Girls on Boards programme up until the end of the 2022 season, 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

"The LDLC is an integral part to the community and offers so many opportunities for learning to local residents that otherwise would not be available."

Gaelic Class Participant

"I have been attending and enjoying Maker Space for a long time now – always a choice of activities and good company. There are many machines available for different crafts. Traditional Crafts is encouraged. We have the freedom to enjoy, take part in new crafts or simply watch other talent! A truly Happy Place!!"

Maker Space Participant

"It's good for the village!"

Regular LDLC attendee

"Money is so tight for people these days having opportunities to engage in free and positive experiences is essential to the wellbeing of everyone"

"It's a great community resource, doing its bit for the environment and for local people. Great classes/workshops with top notch tutors and a strong ethos on recycling/upcycling/re-education. Well worth supporting."

Woodworking Participant

"supports integration with population in the county"

IT Drop In Attendee

"Excellent course, felt like I both refreshed old skills & learnt new ones. Trainer was really good."

First Aid Trainee

"The opportunities the learning centre provides are absolutely invaluable to the community. It creates a sociable community, offering interesting events and courses."

Community Survey Participant

Brings activities for kids where there otherwise wouldn't be any

Mini Makers Participant (Parent)

LAIRG & DISTRICT LEARNING CENTRE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

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LAIRG & DISTRICT LEARNING CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH JUNE 2023

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 2023. 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 £135,684 (2022: £149,294) and total expenditure of £146,021 (2022: £195,457) resulting in a deficit of £10,337 (2022: £46,463)

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 £62,908 (2022: £79,965) 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

033900

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 2023**

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 Hurrión

Independent Examiner

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 Hurrión

Approved by order of the board of trustees on 28th March 2024 and signed on its behalf by:



Ms I M Warner-Mackintosh - Trustee

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

I report on the accounts for the year ended 30th June 2023 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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr Gary Addison
The Association of Chartered Certified Accountants

Goldwells Ltd
10 Knockbreck Street
Tain
Ross-Shire
IV19 1BJ

28th March 2024

LAIRG & DISTRICT LEARNING CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,506	-	1,506	1,302
Charitable activities	4				
Learning Centre		9,590	124,282	133,872	147,982
Investment income	3	306	-	306	10
Total		<u>11,402</u>	<u>124,282</u>	<u>135,684</u>	<u>149,294</u>
EXPENDITURE ON					
Charitable activities					
Learning Centre		<u>28,459</u>	<u>117,562</u>	<u>146,021</u>	<u>195,457</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	12	(17,057) 422	6,720 (422)	(10,337) -	(46,163) -
Net movement in funds		<u>(16,635)</u>	<u>6,298</u>	<u>(10,337)</u>	<u>(46,163)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		79,965	34,390	114,355	160,518
TOTAL FUNDS CARRIED FORWARD		<u><u>63,330</u></u>	<u><u>40,688</u></u>	<u><u>104,018</u></u>	<u><u>114,355</u></u>

The notes form part of these financial statements

LAIRG & DISTRICT LEARNING CENTRE

**BALANCE SHEET
30TH JUNE 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	8	995	13,551	14,546	9,557
CURRENT ASSETS					
Debtors	9	1,842	-	1,842	2,385
Cash at bank and in hand		64,131	34,829	98,960	104,589
		<u>65,973</u>	<u>34,829</u>	<u>100,802</u>	<u>106,974</u>
CREDITORS					
Amounts falling due within one year	10	(3,637)	(7,693)	(11,330)	(2,176)
NET CURRENT ASSETS		<u>62,336</u>	<u>27,136</u>	<u>89,472</u>	<u>104,798</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>63,331</u>	<u>40,687</u>	<u>104,018</u>	<u>114,355</u>
NET ASSETS		<u>63,331</u>	<u>40,687</u>	<u>104,018</u>	<u>114,355</u>
FUNDS	12				
Unrestricted funds				63,331	79,965
Restricted funds				<u>40,687</u>	<u>34,390</u>
TOTAL FUNDS				<u>104,018</u>	<u>114,355</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2023 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 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 28th March 2024 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 2023

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 £	2023 Total funds £	2022 Total funds £
Gifts	-	-	-	2
Donations	1,506	-	1,506	1,300
	<u>1,506</u>	<u>-</u>	<u>1,506</u>	<u>1,302</u>

LAIRG & DISTRICT LEARNING CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH JUNE 2023

3. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Deposit account interest	306	-	306	10
	<u>306</u>	<u>-</u>	<u>306</u>	<u>10</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023 £	2022 £
Course Fees	Learning Centre	2,629	11,602
Room Lets	Learning Centre	2,062	3,615
KOSAS	Learning Centre	2,501	1,645
Miscellaneous	Learning Centre	726	1,393
Grants	Learning Centre	125,954	129,727
		<u>133,872</u>	<u>147,982</u>

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

	2023 £	2022 £
The Robertson Trust	18,400	16,000
SCVO	14,111	-
SSE	5,600	6,300
Edinburgh Sutherland Association	250	-
B=rd na Gàidhlig	4,392	3,558
Foundation Scotland	3,994	13,994
National Lottery Community Fund	5,000	-
Highland Third Sector Interface	1,500	5,895
Scottish Government	-	66,001
Police Scotland	-	1,813
NHI Climate Fest	-	494
Highland Council	9,363	5,200
Fèisean nan Gàidheal	-	900
Keep Scotland Beautiful	24,325	12,072
Stop Climate Chaos Scotland	488	-
Anne Duchess of Westminster's Charity	9,910	-
Lairg Gaelic Gathering	360	-
Creich Community Council	2,000	-
Bank of Scotland Foundation	23,261	-
Highlands & Islands Climate Hub	1,000	-
KOSAS	2,000	-
	<u>125,954</u>	<u>132,227</u>

LAIRG & DISTRICT LEARNING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2023**

5. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	<u>7,265</u>	<u>4,770</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:

	2023	2022
	5	8
Administration	<u>5</u>	<u>8</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 2022	28,267
Additions	<u>12,254</u>
At 30th June 2023	<u>40,521</u>
DEPRECIATION	
At 1st July 2022	18,710
Charge for year	<u>7,265</u>
At 30th June 2023	<u>25,975</u>
NET BOOK VALUE	
At 30th June 2023	<u>14,546</u>
At 30th June 2022	<u>9,557</u>

LAIRG & DISTRICT LEARNING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2023**

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	956	1,581
Expense accounts	886	481
Prepayments and accrued income	-	323
	<u>1,842</u>	<u>2,385</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts (see note 11)	7,692	281
Trade creditors	292	183
Accruals and deferred income	3,346	1,712
	<u>11,330</u>	<u>2,176</u>

11. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>7,692</u>	<u>281</u>

LAIRG & DISTRICT LEARNING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2023**

12. MOVEMENT IN FUNDS

	At 1.7.22 £	Net movement in funds £	Transfers between funds £	At 30.6.23 £
Unrestricted funds				
Unrestricted Funds	79,965	(17,056)	422	63,331
Restricted funds				
The Robertson Trust	94	(94)	-	-
Climate Challenge Fund	-	(2,435)	-	(2,435)
Lairg Wind Farm	422	-	(422)	-
Achany Community Fund	7,133	(7,133)	-	-
SSE	-	(93)	-	(93)
SCVO	332	(74)	-	258
Eon Rosehall Wind Farm	5,691	(5,620)	-	71
Edinburgh Sutherland Association	-	250	-	250
Restricted	-	608	-	608
Bord Na Gaidhlig	2,288	(1,026)	-	1,262
Wellbeing Fund Round 2	489	(83)	-	406
Adapt & Thrive	6,518	(6,518)	-	-
AD Westminster	77	416	-	493
Girls on Boards	1,557	(1,484)	-	73
Highland Community Waste Project	7,511	(1,118)	-	6,393
Litter Pick Project	1,174	(247)	-	927
NHI Climate Festival	204	(204)	-	-
TASGADH	900	(1,000)	-	(100)
CLD Device Fund	-	8,264	-	8,264
COMHLA	-	14,839	-	14,839
EIST	-	1,500	-	1,500
KOS Apprentice	-	395	-	395
Letters to the Earth	-	89	-	89
Maker Space	-	3,760	-	3,760
Seachdain na Gaidhlig	-	22	-	22
Sutherland Cares 2022/23	-	3,705	-	3,705
	<u>34,390</u>	<u>6,719</u>	<u>(422)</u>	<u>40,687</u>
TOTAL FUNDS	<u>114,355</u>	<u>(10,337)</u>	<u>-</u>	<u>104,018</u>

LAIRG & DISTRICT LEARNING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2023**

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Funds	11,402	(28,458)	(17,056)
Restricted funds			
The Robertson Trust	18,400	(18,494)	(94)
Climate Challenge Fund	-	(2,435)	(2,435)
Achany Community Fund	4,501	(11,634)	(7,133)
SSE	774	(867)	(93)
SCVO	-	(74)	(74)
Eon Rosehall Wind Farm	3,994	(9,614)	(5,620)
Edinburgh Sutherland Association	250	-	250
Restricted	618	(10)	608
Bord Na Gaidhlig	4,432	(5,458)	(1,026)
Wellbeing Fund Round 2	1	(84)	(83)
Adapt & Thrive	-	(6,518)	(6,518)
AD Westminster	9,910	(9,494)	416
Girls on Boards	(1)	(1,483)	(1,484)
Highland Community Waste Project	24,326	(25,444)	(1,118)
Litter Pick Project	-	(247)	(247)
NHI Climate Festival	488	(692)	(204)
TASGADH	(4)	(996)	(1,000)
CLD Device Fund	14,110	(5,846)	8,264
COMHLA	23,261	(8,422)	14,839
EIST	1,500	-	1,500
KOS Apprentice	2,000	(1,605)	395
Letters to the Earth	1,000	(911)	89
Maker Space	5,000	(1,240)	3,760
Seachdain na Gaidhlig	360	(338)	22
Sutherland Cares 2022/23	9,362	(5,657)	3,705
	<u>124,282</u>	<u>(117,563)</u>	<u>6,719</u>
TOTAL FUNDS	<u>135,684</u>	<u>(146,021)</u>	<u>(10,337)</u>

LAIRG & DISTRICT LEARNING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2023**

12. MOVEMENT IN FUNDS - continued

Comparatives for 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>

LAIRG & DISTRICT LEARNING CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2023**

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	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	1	(29,055)	(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>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th June 2023.

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 2023

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Gifts	-	-	-	2
Donations	1,506	-	1,506	1,300
	<u>1,506</u>	<u>-</u>	<u>1,506</u>	<u>1,302</u>
Investment income				
Deposit account interest	306	-	306	10
Charitable activities				
Course Fees	7,420	(4,791)	2,629	11,602
Room Lets	1,972	90	2,062	3,615
KOSAS	-	2,501	2,501	1,645
Miscellaneous	198	528	726	1,393
Grants	-	125,954	125,954	129,727
	<u>9,590</u>	<u>124,282</u>	<u>133,872</u>	<u>147,982</u>
Total incoming resources	11,402	124,282	135,684	149,294
EXPENDITURE				
Charitable activities				
Wages	149	73,210	73,359	128,564
Insurance	323	-	323	322
Cleaning, Light and heat	8,462	23	8,485	6,817
Training & Associated Costs	1,538	31,723	33,261	31,087
Other Costs	16,858	12,607	29,465	27,839
	<u>27,330</u>	<u>117,563</u>	<u>144,893</u>	<u>194,629</u>
Support costs				
Governance costs				
Accountancy and legal fees	1,128	-	1,128	828
Total resources expended	28,458	117,563	146,021	195,457
Net (expenditure)/income	(17,056)	6,719	(10,337)	(46,163)

This page does not form part of the statutory financial statements