

REGISTERED COMPANY NUMBER: SC430036 (Scotland)  
REGISTERED CHARITY NUMBER: 043360

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 July 2023  
for  
KYLE & LOCHALSH COMMUNITY TRUST

Kennedy Accountancy & Bookkeeping Services Limited  
Taigh Fearna  
Lochalsh Business Park  
Auchtertyre  
Highland  
IV40 8EG

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for the Year Ended 31 July 2023

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## KYLE & LOCHALSH COMMUNITY TRUST

### Report of the Trustees for the Year Ended 31 July 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 31 July 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**

##### **Objectives and aims**

The Trust has been formed to benefit the community of Kyle and Lochalsh, Ross-shire as defined by the following postcodes districts IV53, IV52 and IV40 (excluding all postcodes in the Island of Raasay) and postcode IV41 8PG. The charity's main purpose is to exercise sustainable development in these districts by namely:

- To provide or assist in providing recreational facilities and/or organise recreational facilities which will be available for members of the community and the public at large with the object of improving the overall wellbeing of the community.
- To maintain, improve and provide public amenities.
- To advance environmental development or improvement including preservation, sustainable development and conservation of the natural environment, the maintenance, improvement, and provision of environmental amenities for the community and the preservation of sites of architectural, historic, or other importance to the community.
- To work in partnership with statutory and other bodies for the greatest benefit for those in need.
- To provide support training and retraining and provide work experience where appropriate.
- To provide support and/or resources for the well-being and welfare of adults and children in the community.
- To advance the education of the community about its environment, culture, and heritage.

##### **Public benefit**

Kyle & Lochalsh Community Trust is a public benefit entity.

## KYLE & LOCHALSH COMMUNITY TRUST

### Report of the Trustees for the Year Ended 31 July 2023

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

#### **Achievements**

Lochalsh Community Action Plan Launch, Dornie Hall, 24th September 12-4pm

The launch of the LCAP began with a message from Tom Arthur, Scottish Government Minister for Public Finance, Planning & Community Wealth. There was a premiere of 3 short films by local people talk about the big issues, directed by Fiona Duncan and followed by Q + A and Sarah Longley facilitated the creation of a big picture map - 'How we want Lochalsh to look'. Hamish the Community Minibus was launched, there were displays about the community action plan and survey and chance to chat to community councils, community trusts and other local organisations. KLCT is already working with some of the priorities of the Community Survey. Free food - lunch, tea, coffee, baking, all made by Dornie & District Community Trust.

We have programmes and projects that are looking at some of the top priorities, some of which will be taken forward.

Community transport and active travel/zero-carbon routes (community bus and cycle + footpaths)

Community food + waste reduction (Community fridge and recycle shop)

Community growing + composting

Housing (partnership project)

Lochalsh Loves Local

New cultural/community and heritage space/visitor attraction

Community assets, facilities and activities (The Plock, forest school, pontoons, community shed, toilets, laundrette)

The Trust has, with funding from the Scottish Land Fund and the Highlands & Islands Rural Housing Fund, commissioned the Communities Housing Trust to carry out a feasibility study into affordable at Saraig and Rattagan. It is hoped that this will be completed in 2024.

On the 22 October we opened the Lochalsh Reuse & Recycle Hub, a new social enterprise based in the center of Kyle, which incorporates the Community Fridge and aims to help reduce the amount of waste going to Landfill. The shop relies on donations of goods and sells low-cost clothing and small household items as well as very low-cost children's items - clothing, books and toys.

In the first 6 months 1.5 tons of food was saved from the landfill and over 11,000 items of donated goods.

We successfully applied for a total of £122,459 of new funding in this year.

We have continued to work in partnership with many organisations, including the Lochalsh Collaboration (including the 7 Community Councils), Scottish Community Development Centre, Skye & Lochalsh Council for Local Organisations, Skye Bridge Studios, Lochalsh & Skye CAB, Lofotr Viking Museum in Norway, and Skagafjörður Heritage Museum in Iceland.

#### **Activities:**

##### **Kyle Community Facilities:**

The Toilets/Laundrette/Showers had various repairs carried out this year as part of continual maintenance.

The Pontoons were deployed for again this year for community and visitor use as a commercial enterprise. At the end of the season a review of the viability of the enterprise will take place.

Community Parkland on the Plock of Lochalsh: Continued improvements on existing paths as well as the planning of new paths. The four ponds have really established themselves and there is a visual increase in freshwater and marginal species.

NHS Nature Prescriptions: This partnership between Kyle & Lochalsh Community Trust (KLCT) and Kyle Medical Practice, through the Highland Green Health Partnership has continued.

## KYLE & LOCHALSH COMMUNITY TRUST

### Report of the Trustees for the Year Ended 31 July 2023

Forest School: Child-led outdoor exploration providing fun and learning through informal activities on a regular basis, supported by qualified adult leaders.

Branching Out: The first cohort ran this year, although unfortunately the NHS were unable to fully support the programme.

Health Walks: At the Plock and in other locations across Lochalsh ran again this year.

Scything Festival (August 2022): At this year's well attended festival we were able to offer scything training with our newly qualified trainer Heather Beaton. There was also Peening and sharpening demonstration and the Competition square cutting!

Trust Open Day ñ Inspiring Lochalsh: Around 250 people together in the sunshine enjoyed the new Tree Trail, extended footpaths and ponds and an array of activities for the many families who attended.

Halloween Event: Pumpkin carving; veggie soup cooked on the fire pit; make a spider; bat, owl and spider facts; lights in bottles around the inner loop path.

Time Travellers at the Plock ñ part of Highland Archaeology Festival: A fairly low key event, based at the Plock, offering a few activities inspired by the Herring Path.

Picnics at the Plock: A free family event with food and fun for all first weekends in August.

Spring Celebration: the Trust Open day on the Plock in May

Easter Eggstravaganza: All things egg on the Plock - Egg blowing + Egg painting, Egg and spoon race, Egg rolling downhill and Hook a duck!

Viking Living Village: Feasibility study and business plan was completed at the end of Dec 2022. The costs of the village and the case for a visitor attraction were not supported. We continued to be involved with the NORA project 'Vikings & Young People' and work with partners in Norway, Greenland & Iceland.

Lochalsh Collaborates:

The Trust continues to give administrative support to the collaboration.

Active & Sustainable Travel in Lochalsh: Project to promote, research and develop existing and new opportunities for safe, active and sustainable travel throughout Lochalsh.

Community Growing: The new Garden on the Plock takes shape with raised beds for planting.

Comm-Unity Newsletter: The Newsletter continues to be published although it will move to a quarterly production.

## **FINANCIAL REVIEW**

### **Principal funding sources**

The charity's principal sources of funding during the year were:

National Lottery Community Fund

National Lottery Heritage Fund

Highlands & Islands Enterprise - Delivery Resource Fund

Scottish Government - Investing in Communities Fund

### **Reserves policy**

The Board has examined the requirement for free reserves which are those unrestricted funds not invested in fixed assets, designated for specific purposes, or otherwise committed. To allow the Trust to maintain its operational capacity the members consider that this should be not less than three months running costs.

At the balance sheet dated unrestricted free reserves stood at £60,625 (2022 - £50,730), a level which the Board considers to be adequate

## KYLE & LOCHALSH COMMUNITY TRUST

### Report of the Trustees for the Year Ended 31 July 2023

#### **FUTURE PLANS**

Future being considered and worked on include:

Plock Community Hub including toilets

Activity Park to keep children of all ages entertained with slides, climbing frames and outdoor gym equipment.

#### **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.

##### **Recruitment and appointment of new trustees**

Additional directors may be appointed by the majority decision of the Directors. Unless otherwise determined by special resolution, the minimum number of Directors shall be three and the maximum number of Directors shall be eleven.

##### **Organisational structure**

The structure of the organisation consists of members and the board:

Members - comprising Ordinary members (who have the right to attend the AGM and any EGM and have important powers under the Articles and the Companies Act, to elect people to serve as trustees and take decisions in relation to any changes to the articles). Ordinary members are those individuals aged 16 and over and who are: (a) ordinarily resident in the Community; and (b) entitled to vote at a local government election in polling district that includes the community or part of it; and (c) in support of the purposes of the charity.

Associate members (individuals and organisations that are not ordinarily resident in the community) and Junior members (those individuals aged 12 to 15) are neither entitled to stand at elections nor vote at any general meeting.

Board - who hold regular meetings between each AGM, set the strategy and policy of the Trust, generally control, and supervise the activities of the Trust and, in particular, are responsible for monitoring its financial position and, where there are no employees or managers appointed, are responsible also for the day-to-day management of the Trust.

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

##### **Registered Company number**

SC430036 (Scotland)

##### **Registered Charity number**

043360

##### **Registered office**

51 Atholl Road  
Pitlochry  
Perthshire  
PH16 5BU

## KYLE & LOCHALSH COMMUNITY TRUST

### Report of the Trustees for the Year Ended 31 July 2023

#### **Trustees**

Mrs M A Byrne Retired  
Mrs A Campbell Retired (appointed 24.5.23)  
Ms A C French Self Employed  
Mrs A L Macdermid Nursing Auxilliary  
Ms C M Maguire Manager  
G M Morgan Self Employed  
T Southall Marine Science Consultant/director  
A Mackenzie Retired (appointed 24.5.23)  
W Roe Self Employed (appointed 24.5.23)

#### **Company Secretary**

J & H Mitchell LLP

#### **Independent Examiner**

Karen Kennedy CA  
Kennedy Accountancy & Bookkeeping Services Limited  
Taigh Fearna  
Lochalsh Business Park  
Auchtertyre  
Highland  
IV40 8EG

#### **Solicitors**

J & H Mitchell LLP  
51 Atholl Road  
Pitlochry  
PH16 5BU

#### **Bankers**

Bank of Scotland  
The Mound  
Edinburgh  
EH1 1YZ

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

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



KYLE & LOCHALSH COMMUNITY TRUST

Report of the Trustees  
for the Year Ended 31 July 2023

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ...**17/04/2024**..... and signed on its behalf by:



.....  
Mrs M A Byrne - Trustee



Independent Examiner's Report to the Trustees of  
KYLE & LOCHALSH COMMUNITY TRUST

I report on the accounts for the year ended 31 July 2023 set out on pages eight to thirty one.

**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.



Karen Kennedy CA  
The Institute of Chartered Accountants of Scotland

Kennedy Accountancy & Bookkeeping Services Limited  
Taigh Fearn  
Lochalsh Business Park  
Auchtertyre  
Highland  
IV40 8EG

Date: .....22/4/24.....

# KYLE & LOCHALSH COMMUNITY TRUST

## Statement of Financial Activities for the Year Ended 31 July 2023

	Notes	Unrestricted funds £	Restricted funds £	31.7.23 Total funds £	31.7.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		3,539	3	3,542	3,905
<b>Charitable activities</b>					
Sustainable development of Kyle & Lochalsh		105,144	42,945	148,089	217,152
Delivering Plock Master Plan		-	112,911	112,911	76,881
Lochalsh Collaborates		-	34,789	34,789	46,024
Other trading activities	2	<u>15,273</u>	<u>-</u>	<u>15,273</u>	<u>3,394</u>
<b>Total</b>		<u>123,956</u>	<u>190,648</u>	<u>314,604</u>	<u>347,356</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Support costs		24,415	-	24,415	(2,058)
Governance costs		6,872	-	6,872	-
Sustainable development of Kyle & Lochalsh		111,692	102,846	214,538	197,756
Lochalsh Community Response		-	-	-	2,012
Delivering Plock Master Plan		-	88,177	88,177	87,650
Lochalsh Collaborates		<u>-</u>	<u>40,859</u>	<u>40,859</u>	<u>39,667</u>
<b>Total</b>		<u>142,979</u>	<u>231,882</u>	<u>374,861</u>	<u>325,027</u>
<b>NET INCOME/(EXPENDITURE)</b>		(19,023)	(41,234)	(60,257)	22,329
<b>Transfers between funds</b>	11	<u>116,652</u>	<u>(116,652)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		97,629	(157,888)	(60,259)	22,329
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		341,619	354,902	696,521	674,192
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>439,248</u>	<u>197,014</u>	<u>636,262</u>	<u>696,521</u>

The notes form part of these financial statements

# KYLE & LOCHALSH COMMUNITY TRUST

## Balance Sheet 31 July 2023

	Notes	Unrestricted funds £	Restricted funds £	31.7.23 Total funds £	31.7.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	380,613	79,355	459,968	490,651
Investments	8	<u>2</u>	<u>-</u>	<u>2</u>	<u>2</u>
		380,615	79,355	459,970	490,653
<b>CURRENT ASSETS</b>					
Debtors	9	7,246	-	7,246	8,923
Prepayments and accrued income		22,316	27,633	49,949	14,430
Cash at bank and in hand		<u>37,775</u>	<u>89,662</u>	<u>127,437</u>	<u>209,920</u>
		67,337	117,295	184,632	233,273
<b>CREDITORS</b>					
Amounts falling due within one year	10	(8,704)	364	(8,340)	(27,405)
<b>NET CURRENT ASSETS</b>		<u>58,633</u>	<u>117,659</u>	<u>176,292</u>	<u>205,868</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>439,248</u>	<u>197,014</u>	<u>636,262</u>	<u>696,521</u>
<b>NET ASSETS</b>		<u>439,248</u>	<u>197,014</u>	<u>636,262</u>	<u>696,521</u>
<b>FUNDS</b>	11				
Unrestricted funds				439,248	341,619
Restricted funds				<u>197,014</u>	<u>354,902</u>
<b>TOTAL FUNDS</b>				<u>636,262</u>	<u>696,521</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2023 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

KYLE & LOCHALSH COMMUNITY TRUST

Balance Sheet - continued  
31 July 2023

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  
17/04/2024 and were signed on its behalf by:



.....  
M A Byrne - Trustee

The notes form part of these financial statements

## **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, with the exception of investments which are included at market value.

### **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.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

# KYLE & LOCHALSH COMMUNITY TRUST

## Notes to the Financial Statements - continued for the Year Ended 31 July 2023

### 1. ACCOUNTING POLICIES - continued

#### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### 2. OTHER TRADING ACTIVITIES

	31.7.23	31.7.22
	£	£
Advertising	3,394	1,000
Rental of Land at Ploc	800	1,200
Sale of scythes	3,556	-
Car charging income	<u>7,523</u>	<u>1,194</u>
	<u>15,273</u>	<u>3,394</u>

### 3. NET INCOME/(EXPENDITURE)

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

	31.7.23	31.7.22
	£	£
Depreciation - owned assets	31,215	35,192
Other operating leases	<u>3,517</u>	<u>-</u>

### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

#### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2023 nor for the year ended 31 July 2022.

# KYLE & LOCHALSH COMMUNITY TRUST

## Notes to the Financial Statements - continued for the Year Ended 31 July 2023

### 5. STAFF COSTS

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

	31.7.23	31.7.22
Chief Officer	1	1
Finance & Administration Officer P/T	1	1
Community Development Officer P/T	1	1
Heritage & Young People Office P/T	1	1
Outdoor Learning & Wellbeing Officer P/T	1	1
Facilities Manager	1	4
Lochalsh Loves Local Officer	1	-
Community Gardener P/T	2	-
Ranger P/T	3	-
Cleaning Staff		
	<u>13</u>	<u>10</u>

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

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	3,901	4	3,905
<b>Charitable activities</b>			
Sustainable development of Kyle & Lochalsh	64,213	152,939	217,152
Delivering Plock Master Plan	-	76,881	76,881
Lochalsh Collaborates	-	46,024	46,024
	<u>3,394</u>	<u>-</u>	<u>3,394</u>
Other trading activities			
	<u>71,508</u>	<u>275,848</u>	<u>347,356</u>
<b>Total</b>			
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Support costs	(2,322)	264	(2,058)
Sustainable development of Kyle & Lochalsh	87,130	110,626	197,756
Lochalsh Community Response	-	2,012	2,012
Delivering Plock Master Plan	11,305	76,345	87,650
Lochalsh Collaborates	-	39,667	39,667
	<u>96,113</u>	<u>228,914</u>	<u>325,027</u>
<b>Total</b>			
<b>NET INCOME/(EXPENDITURE)</b>	(24,605)	46,934	22,329
Transfers between funds	(14)	14	-



# KYLE & LOCHALSH COMMUNITY TRUST

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2023

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Net movement in funds</b>	(24,619)	46,948	22,329
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	366,239	307,953	674,192
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>341,620</u>	<u>354,901</u>	<u>696,521</u>

## 7. **TANGIBLE FIXED ASSETS**

	Freehold property £	Short leasehold £	Plock of Kyle £	Plant and machinery £
<b>COST</b>				
At 1 August 2022	332,272	93,091	76,619	87,804
Additions	-	-	-	-
At 31 July 2023	<u>332,272</u>	<u>93,091</u>	<u>76,619</u>	<u>87,804</u>
<b>DEPRECIATION</b>				
At 1 August 2022	92,392	4,990	-	27,230
Pontoon and Toilets charge for	13,290	1,864	-	9,086
Reclassification/transfer	-	1,794	(1,793)	(1)
At 31 July 2023	<u>105,682</u>	<u>8,648</u>	<u>(1,793)</u>	<u>36,315</u>
<b>NET BOOK VALUE</b>				
At 31 July 2023	<u>226,590</u>	<u>84,443</u>	<u>78,412</u>	<u>51,489</u>
At 31 July 2022	<u>239,880</u>	<u>88,101</u>	<u>76,619</u>	<u>60,574</u>

## KYLE & LOCHALSH COMMUNITY TRUST

### Notes to the Financial Statements - continued for the Year Ended 31 July 2023

#### **7. TANGIBLE FIXED ASSETS - continued**

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 August 2022	2,690	31,098	5,660	629,234
Additions	<u>532</u>	<u>-</u>	<u>-</u>	<u>532</u>
At 31 July 2023	<u>3,222</u>	<u>31,098</u>	<u>5,660</u>	<u>629,766</u>
<b>DEPRECIATION</b>				
At 1 August 2022	2,512	7,775	3,684	138,583
Pontoon and Toilets charge for Reclassification/transfer	<u>462</u>	<u>5,830</u>	<u>683</u>	<u>31,215</u>
At 31 July 2023	<u>2,974</u>	<u>13,605</u>	<u>4,367</u>	<u>169,798</u>
<b>NET BOOK VALUE</b>				
At 31 July 2023	<u>248</u>	<u>17,493</u>	<u>1,293</u>	<u>459,968</u>
At 31 July 2022	<u>178</u>	<u>23,323</u>	<u>1,976</u>	<u>490,651</u>

#### **8. FIXED ASSET INVESTMENTS**

	Shares in group undertakin £
<b>MARKET VALUE</b>	
At 1 August 2022 and 31 July 2023	<u>2</u>
<b>NET BOOK VALUE</b>	
At 31 July 2023	<u>2</u>
At 31 July 2022	<u>2</u>

There were no investment assets outside the UK.

There were no investment assets outside the UK.

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

Kyle & Lochalsh Trading Limited  
Nature of business: Operation of trading activities

Class of share: Ordinary  
Shareholding %: 100

The company was dormant for the year 1st August 2022 to 31st July 2023.

KYLE & LOCHALSH COMMUNITY TRUST

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2023

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

	31.7.23	31.7.22
	£	£
Trade debtors	7,246	-
Other debtors	-	8,923
	<u>7,246</u>	<u>8,923</u>

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

	31.7.23	31.7.22
	£	£
Trade creditors	-	(1)
Social security and other taxes	-	2,814
Other creditors	6,020	15,246
Accrued expenses	2,320	2,679
Deferred income	-	6,667
	<u>8,340</u>	<u>27,405</u>

# KYLE & LOCHALSH COMMUNITY TRUST

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2023

## 11. MOVEMENT IN FUNDS

	At 1.8.22 £	Net movement in funds £	Transfers between funds £	At 31.7.23 £
<b>Unrestricted funds</b>				
General fund	69,611	(4,971)	11,681	76,321
Designated Fund - Plock of Kyle	42,520	-	48,316	90,836
Designated Fund - Community Facilities & Pontoons	227,281	(13,835)	-	213,446
Designated Fund -Delivering Plock Master Plan	<u>2,207</u>	<u>(217)</u>	<u>56,655</u>	<u>58,645</u>
	341,619	(19,023)	116,652	439,248
<b>Restricted funds</b>				
HIE Chief Officer	4,011	(3,231)	-	780
Scottish Land Fund - Community Acquisition of The Plock of Kyle and former Toll Office	30,582	(686)	(29,897)	(1)
SSE - Car Park Feasibility Study	7,887	-	-	7,887
Coop Community Fund - Engagement Events	500	(39)	-	461
Scottish Land Fund - Plock Project Officer	(72)	72	-	-
Plock Hub Design	16,511	-	(16,511)	-
Grow Wild - Wildflowers & Fungi on The Plock	1,272	-	(1,272)	-
Foundation Scotland - Grant for Disabled Access to the Toll Office	1,832	(38)	(1,794)	-
Energy Savings Trust - Car Charger	37,101	(5,860)	(31,241)	-
Magic Little Grants - Green Gym	115	-	(115)	-
Paths for All - Access Improvements	947	(18)	-	929
HIE - Lochalsh Community Response Fund	1,585	-	-	1,585
Investing In Communities - Lochalsh Collaborates	16,301	(7,975)	(7,993)	333
SSE - Viking Living Village	31,994	(13,691)	(4,828)	13,475
Think Health, Think Nature	2,835	(680)	-	2,155
Adapt & Thrive	23,502	(15,462)	-	8,040
Developing Plock Master Plan - Others	9,866	(65)	-	9,801
HIE Tourism Infrastructure Fund	11,286	(694)	(10,592)	-
Delivering Plock Master Plan - National Lottery Heritage Fund	26,736	(13,540)	-	13,196
Delivering Plock Master Plan - National Lottery Community Fund	37,059	36,961	-	74,020
Artic fund	1,645	-	-	1,645
Branching out	8,141	(6,763)	-	1,378
Community Newsletter	2,063	(1,422)	-	641
Forest School	(27)	-	27	-
Hubbub	4,000	104	-	4,104

# KYLE & LOCHALSH COMMUNITY TRUST

## Notes to the Financial Statements - continued for the Year Ended 31 July 2023

<b>11. MOVEMENT IN FUNDS - continued</b>				
Inspiring Scotland	29,982	(7,607)	-	22,375
People's Postcode Lottery - Local Food	8,307	(5,097)	-	3,210
Nature Restoration Fund - Highland Council	12,125	-	(12,125)	-
Scotland Loves Local	16,816	(16,913)	97	-
Princes Countryside Fund - Traditional Constructions skills	10,000	-	-	10,000
Pockets and Prospects	-	10,000	-	10,000
Three Fold Agency	-	410	(410)	-
The Robertson Trust	-	11,000	-	11,000
	<u>354,902</u>	<u>(41,234)</u>	<u>(116,654)</u>	<u>197,014</u>
<b>TOTAL FUNDS</b>	<u>696,521</u>	<u>(60,257)</u>	<u>(2)</u>	<u>636,262</u>

# KYLE & LOCHALSH COMMUNITY TRUST

## Notes to the Financial Statements - continued for the Year Ended 31 July 2023

### 11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	123,956	(128,927)	(4,971)
Designated Fund - Community Facilities & Pontoons	-	(13,835)	(13,835)
Designated Fund -Delivering Plock Master Plan	-	(217)	(217)
	123,956	(142,979)	(19,023)
<b>Restricted funds</b>			
HIE Chief Officer	13,898	(17,129)	(3,231)
Scottish Land Fund - Community Acquisition of The Plock of Kyle and former Toll Office	(1)	(685)	(686)
Coop Community Fund - Engagement Events	-	(39)	(39)
Scottish Land Fund - Plock Project Officer	-	72	72
Foundation Scotland - Grant for Disabled Assess to the Toll Office	-	(38)	(38)
Energy Savings Trust - Car Charger	1	(5,861)	(5,860)
Paths for All - Access Improvements	5,297	(5,315)	(18)
Investing In Communities - Lochalsh Collaborates	34,790	(42,765)	(7,975)
SSE - Viking Living Villiage	1	(13,692)	(13,691)
Think Health, Think Nature	-	(680)	(680)
Adapt & Thrive	1	(15,463)	(15,462)
Developing Plock Master Plan - Others	1	(66)	(65)
HIE Tourism Infastructure Fund	-	(694)	(694)
Delivering Plock Master Plan - National Lottery Heritage Fund	75,436	(88,976)	(13,540)
Delivering Plock Master Plan - National Lottery Community Fund	37,475	(514)	36,961
Branching out	-	(6,763)	(6,763)
Community Newsletter	-	(1,422)	(1,422)
Hubbub	2,000	(1,896)	104
Inspiring Scotland	-	(7,607)	(7,607)
People's Postcode Lottery - Local Food	-	(5,097)	(5,097)
Scotland Loves Local	(1)	(16,912)	(16,913)
Pockets and Prospects	10,000	-	10,000
Three Fold Agency	750	(340)	410
The Robertson Trust	11,000	-	11,000

KYLE & LOCHALSH COMMUNITY TRUST

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2023

**11. MOVEMENT IN FUNDS - continued**

	<u>190,648</u>	<u>(231,882)</u>	<u>(41,234)</u>
<b>TOTAL FUNDS</b>	<u><u>314,604</u></u>	<u><u>(374,861)</u></u>	<u><u>(60,257)</u></u>



# 11. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1.8.21 £	Net movement in funds £	Transfers between funds £	At 31.7.22 £
<b>Unrestricted funds</b>				
General fund	66,086	3,539	(14)	69,611
Designated Fund - Plock of Kyle	42,520	-	-	42,520
Designated Fund - Community Facilities & Pontoons	250,369	(23,088)	-	227,281
Designated Fund -Delivering Plock Master Plan	2,264	(57)	-	2,207
Designated Fund - Pontoon Improvements & Inspections	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>
	366,239	(24,606)	(14)	341,619
<b>Restricted funds</b>				
HIE Chief Officer	2,617	1,394	-	4,011
Scottish Land Fund - Community Acquisition of The Plock of Kyle and former Toll Office	31,275	(693)	-	30,582
SSE - Car Park Feasibility Study	7,887	-	-	7,887
Coop Community Fund - Engagement Events	991	(491)	-	500
Scottish Land Fund - Plock Project Officer	24	(96)	-	(72)
Plock Hub Design	16,511	-	-	16,511
Grow Wild - Wildflowers & Fungi on The Plock	1,484	(212)	-	1,272
Foundation Scotland - Grant for Disabled Access to the Toll Office	1,870	(38)	-	1,832
Energy Savings Trust - Car Charger	46,452	(9,351)	-	37,101
Magic Little Grants - Green Gym	104	-	11	115
Paths for All - Access Improvements	966	(22)	3	947
HIE - Lochalsh Community Response Fund	1,585	-	-	1,585
Investing In Communities - Lochalsh Collaborates	14,163	2,138	-	16,301
SSE - Viking Living Village	56,616	(24,622)	-	31,994
Think Health, Think Nature	1,536	1,299	-	2,835
Adapt & Thrive	37,503	(14,001)	-	23,502
Developing Plock Master Plan - Others	11,175	(1,309)	-	9,866
HIE Tourism Infrastructure Fund	12,055	(769)	-	11,286
Action Earth - Managing Meadows	(250)	250	-	-
Delivering Plock Master Plan - National Lottery Heritage Fund	33,447	(6,711)	-	26,736

**11. MOVEMENT IN FUNDS - continued**

Delivering Plock Master Plan -				
National Lottery Community Fund	29,942	7,117	-	37,059
Artic fund	-	1,645	-	1,645
Branching out	-	8,141	-	8,141
Community Newsletter	-	2,063	-	2,063
Forest School	-	(27)	-	(27)
Hubbub	-	4,000	-	4,000
Inspiring Scotland	-	29,982	-	29,982
People's Postcode Lottery - Local	-			
Food	-	8,307	-	8,307
Nature Restoration Fund - Highland	-	12,125	-	12,125
Council	-	16,816	-	16,816
Scotland Loves Local	-			
Princes Countryside Fund -	-			
Traditional Constructions skills	-	10,000	-	10,000
	<u>307,953</u>	<u>46,935</u>	<u>14</u>	<u>354,902</u>
<b>TOTAL FUNDS</b>	<u>674,192</u>	<u>22,329</u>	<u>-</u>	<u>696,521</u>

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	71,505	(67,966)	3,539
Designated Fund - Community Facilities & Pontoons	1	(23,089)	(23,088)
Designated Fund -Delivering Plock Master Plan	1	(58)	(57)
Designated Fund - Pontoon Improvements & Inspections	-	(5,000)	(5,000)
	71,507	(96,113)	(24,606)
<b>Restricted funds</b>			
HIE Chief Officer	19,311	(17,917)	1,394
Scottish Land Fund - Community Acquisition of The Plock of Kyle and former Toll Office	-	(693)	(693)
Coop Community Fund - Engagement Events	-	(491)	(491)
Scottish Land Fund - Plock Project Officer	-	(96)	(96)
Grow Wild - Wildflowers & Fungi on The Plock	1	(213)	(212)
Foundation Scotland - Grant for Disabled Assess to theToll Office	-	(38)	(38)
Energy Savings Trust - Car Charger	1	(9,352)	(9,351)
Paths for All - Access Improvements	-	(22)	(22)
Investing In Communities - Lochalsh Collaborates	41,026	(38,888)	2,138
SSE - Viking Living Villiage	-	(24,622)	(24,622)
Think Health, Think Nature	1,500	(201)	1,299
Adapt & Thrive	(1)	(14,000)	(14,001)
Developing Plock Master Plan - Others	3,000	(4,309)	(1,309)
HIE Tourism Infastructure Fund	1	(770)	(769)
Action Earth - Managing Meadows	250	-	250
Delivering Plock Master Plan - National Lottery Heritage Fund	38,882	(45,593)	(6,711)
Delivering Plock Master Plan - National Lottery Community Fund	35,000	(27,883)	7,117
Artic fund	8,801	(7,156)	1,645
Branching out	10,497	(2,356)	8,141
Community Newsletter	5,000	(2,937)	2,063
Forest School	1,028	(1,055)	(27)
Hubbub	4,000	-	4,000
Inspiring Scotland	44,960	(14,978)	29,982

KYLE & LOCHALSH COMMUNITY TRUST

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2023

**11. MOVEMENT IN FUNDS - continued**

People's Postcode Lottery - Local Food	20,000	(11,693)	8,307
Nature Restoration Fund - Highland Council	12,592	(467)	12,125
Scotland Loves Local	20,000	(3,184)	16,816
Princes Countryside Fund - Traditional Constructions skills	<u>10,000</u>	<u>-</u>	<u>10,000</u>
	<u>275,849</u>	<u>(228,914)</u>	<u>46,935</u>
<b>TOTAL FUNDS</b>	<u><u>347,356</u></u>	<u><u>(325,027)</u></u>	<u><u>22,329</u></u>

# KYLE & LOCHALSH COMMUNITY TRUST

## Notes to the Financial Statements - continued for the Year Ended 31 July 2023

### 11. MOVEMENT IN FUNDS - continued

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

	At 1.8.21 £	Net movement in funds £	Transfers between funds £	At 31.7.23 £
<b>Unrestricted funds</b>				
General fund	66,086	(1,432)	11,667	76,321
Designated Fund - Plock of Kyle	42,520	-	48,316	90,836
Designated Fund - Community Facilities & Pontoons	250,369	(36,923)	-	213,446
Designated Fund -Delivering Plock Master Plan	2,264	(274)	56,655	58,645
Designated Fund - Pontoon Improvements & Inspections	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>
	366,239	(43,629)	116,638	439,248
<b>Restricted funds</b>				
HIE Chief Officer	2,617	(1,837)	-	780
Scottish Land Fund - Community Acquisition of The Plock of Kyle and former Toll Office	31,275	(1,379)	(29,897)	(1)
SSE - Car Park Feasibility Study	7,887	-	-	7,887
Coop Community Fund - Engagement Events	991	(530)	-	461
Scottish Land Fund - Plock Project Officer	24	(24)	-	-
Plock Hub Design	16,511	-	(16,511)	-
Grow Wild - Wildflowers & Fungi on The Plock	1,484	(212)	(1,272)	-
Foundation Scotland - Grant for Disabled Access to the Toll Office	1,870	(76)	(1,794)	-
Energy Savings Trust - Car Charger	46,452	(15,211)	(31,241)	-
Magic Little Grants - Green Gym	104	-	(104)	-
Paths for All - Access Improvements	966	(40)	3	929
HIE - Lochalsh Community Response Fund	1,585	-	-	1,585
Investing In Communities - Lochalsh Collaborates	14,163	(5,837)	(7,993)	333
SSE - Viking Living Village	56,616	(38,313)	(4,828)	13,475
Think Health, Think Nature	1,536	619	-	2,155
Adapt & Thrive	37,503	(29,463)	-	8,040
Developing Plock Master Plan - Others	11,175	(1,374)	-	9,801
HIE Tourism Infrastructure Fund	12,055	(1,463)	(10,592)	-
Action Earth - Managing Meadows	(250)	250	-	-
Delivering Plock Master Plan - National Lottery Heritage Fund	33,447	(20,251)	-	13,196

# KYLE & LOCHALSH COMMUNITY TRUST

## Notes to the Financial Statements - continued for the Year Ended 31 July 2023

### **11. MOVEMENT IN FUNDS - continued**

Delivering Plock Master Plan -				
National Lottery Community Fund	29,942	44,078	-	74,020
Artic fund	-	1,645	-	1,645
Branching out	-	1,378	-	1,378
Community Newsletter	-	641	-	641
Forest School	-	(27)	27	-
Hubbub	-	4,104	-	4,104
Inspiring Scotland	-	22,375	-	22,375
People's Postcode Lottery - Local				
Food	-	3,210	-	3,210
Nature Restoration Fund - Highland				
Council	-	12,125	(12,125)	-
Scotland Loves Local	-	(97)	97	-
Princes Countryside Fund -				
Traditional Constructions skills	-	10,000	-	10,000
Pockets and Prospects	-	10,000	-	10,000
Three Fold Agency	-	410	(410)	-
The Robertson Trust	-	11,000	-	11,000
	<u>307,953</u>	<u>5,701</u>	<u>(116,640)</u>	<u>197,014</u>
<b>TOTAL FUNDS</b>	<u>674,192</u>	<u>(37,928)</u>	<u>(2)</u>	<u>636,262</u>

# KYLE & LOCHALSH COMMUNITY TRUST

## Notes to the Financial Statements - continued for the Year Ended 31 July 2023

### 11. 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 £
<b>Unrestricted funds</b>			
General fund	195,461	(196,893)	(1,432)
Designated Fund - Community Facilities & Pontoons	1	(36,924)	(36,923)
Designated Fund -Delivering Plock Master Plan	1	(275)	(274)
Designated Fund - Pontoon Improvements & Inspections	-	(5,000)	(5,000)
	195,463	(239,092)	(43,629)
<b>Restricted funds</b>			
HIE Chief Officer	33,209	(35,046)	(1,837)
Scottish Land Fund - Community Acquisition of The Plock of Kyle and former Toll Office	(1)	(1,378)	(1,379)
Coop Community Fund - Engagement Events	-	(530)	(530)
Scottish Land Fund - Plock Project Officer	-	(24)	(24)
Grow Wild - Wildflowers & Fungi on The Plock	1	(213)	(212)
Foundation Scotland - Grant for Disabled Assess to theToll Office	-	(76)	(76)
Energy Savings Trust - Car Charger	2	(15,213)	(15,211)
Paths for All - Access Improvements	5,297	(5,337)	(40)
Investing In Communities - Lochalsh Collaborates	75,816	(81,653)	(5,837)
SSE - Viking Living Villiage	1	(38,314)	(38,313)
Think Health, Think Nature	1,500	(881)	619
Adapt & Thrive	-	(29,463)	(29,463)
Developing Plock Master Plan - Others	3,001	(4,375)	(1,374)
HIE Tourism Infastructure Fund	1	(1,464)	(1,463)
Action Earth - Managing Meadows	250	-	250
Delivering Plock Master Plan - National Lottery Heritage Fund	114,318	(134,569)	(20,251)
Delivering Plock Master Plan - National Lottery Community Fund	72,475	(28,397)	44,078
Artic fund	8,801	(7,156)	1,645
Branching out	10,497	(9,119)	1,378
Community Newsletter	5,000	(4,359)	641
Forest School	1,028	(1,055)	(27)
Hubbub	6,000	(1,896)	4,104



# KYLE & LOCHALSH COMMUNITY TRUST

## Notes to the Financial Statements - continued for the Year Ended 31 July 2023

### 11. MOVEMENT IN FUNDS - continued

Inspiring Scotland	44,960	(22,585)	22,375
People's Postcode Lottery - Local Food	20,000	(16,790)	3,210
Nature Restoration Fund - Highland Council	12,592	(467)	12,125
Scotland Loves Local	19,999	(20,096)	(97)
Princes Countryside Fund - Traditional Constructions skills	10,000	-	10,000
Pockets and Prospects	10,000	-	10,000
Three Fold Agency	750	(340)	410
The Robertson Trust	11,000	-	11,000
	<u>466,497</u>	<u>(460,796)</u>	<u>5,701</u>
<b>TOTAL FUNDS</b>	<u>661,960</u>	<u>(699,888)</u>	<u>(37,928)</u>

During the year the charity's had the following restricted funds:

Chief Officer HIE	Funded by the Highlands & Islands Enterprise. these funds are to partly cover the Chief Officer's wage, as well as some overheads. This project was on going at the year end with further funds to be received.
Scottish Land Fund - Community Acquisition of The Plock of Kyle and former Toll Office	Provided for the purchase of the Toll Office, acquisition on the Plock and professional fees associated with both acquisitions. The fund is fully expended and the balance is carried forward as fixed assets.
SSE - Car Park Feasibility Study	Provided for the car park feasibility study. There was no movement in funds in the year. This project was on hold at year end.
Coop Community Fund - Engagement Events	Provided for Plock of Kyle and Plock Development Project. This project was ongoing at year end.
Grow Wild - Wildflowers and Fungi on the Plock	Provided for outdoor workshops and classes teach practical skills and outdoor education, in addition to improving the Plock conservation area. This project was ongoing at year end.
Foundation Scotland - Grant for Disabled Access to the Toll Office	Provided for the modifications for disabled access for the Toll Office. These funds were expended in the year and held as fixed assets. Future funds carried forward will be expended as depreciation.
Energy Savings Trust - Car Charger	Provided for an electronic charging point at the Toll Office. This project was ongoing at year end with further work anticipated for the charging point. Future funds held as fixed assets and carried forward will be expended as depreciation.

**11. MOVEMENT IN FUNDS - continued**

	Provided by Magic Little Grants, these funds were originally for setting up a Park Run around the Plock. However, due to Covid-19, this was not possible and instead it was agreed that an outdoor green gym would be built on the Plock. This project was ongoing at year end.
Green Gym	Provided for the modifications to paths and walkways around the Plock for increased accessibility and general maintenance. This project was ongoing at the year end.
Paths For All - Access Improvements	Provided by the Highlands & Islands Enterprise, the Lochalsh Community Response Group was set up in response to the coronavirus pandemic for those in the community affected most by the pandemic. This project collaborates with other groups in the area. This project was ongoing at year end.
HIE - Lochalsh Community Response Fund	Provided by the Scottish Government, Lochalsh Collaborates seeks to consult and empower the local community. The funds are used to employ a Community Development Officer and implement Community-led Action Plans. This project was ongoing at year end.
Investing in Communities - Lochalsh Collaborates	Provided by SSE to explore the concept, benefits, development and design of a Viking Living Village.
SSE - Viking Living Village	Provided by Think Health, Think Nature to help set up outdoor health initiatives on the Plock. Think Health, Think Nature also provided £3700 match funding for the Delivering Plock Master Plan project which is included in 'Delivering Plock Master Plan - Others' fund
Think Health, Think Nature	Provided by the Scottish Government and administered by the Scottish Council for Voluntary Organisations, these funds are ongoing at year end.
Adapt & Thrive	This project is funded by multiple funders. This fund is made up of resources from the Green Health Partnership and Think Health, Think Nature. These funds are to refurbish the Toll Office, as well as delivering a range of activities at the Plock and Toll Office for 3 years, in addition to employing a ranger. This project was ongoing at the year end.
Delivering Plock Master Plan - Others	Provided by the Highlands & Islands Enterprise, these funds are for installing a contactless payment facility at the communal facilities in Kyle. In addition, the installation of Covid-safe measures and signage. These funds were fully expended at the year end.
HIE Tourism Infrastructure Fund	Funded by the University of the Highlands & Islands, this project did research into the impact of Covid-19 on rural communities. This project was ongoing at the year end.
University of the Highlands & Islands - Covid Research Project	Provided for the purchase of scythes for the traditional scything festival. These funds were fully expended at the year end.
Action Earth	

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2023

**11. MOVEMENT IN FUNDS - continued**

Delivering Plock Master Plan - National Lottery Heritage Fund	The Delivering Plock Master Plan as funded by the National Lottery Heritage Fund.
Delivering Plock Master Plan - National Lottery Community Fund	The Delivering Plock Master Plan as funded by the National Lottery Community Fund.

**Transfers between funds**

Fund received for capital expenditure, which have been fully expended in accordance with the restrictions imposed, have been transferred to unrestricted funds. These are accounted for as designated funds in order to track the net book value of related assets.

In 2023, these funds were as follows:-

- Green Gym
- Energy Savings Trust Car Charger
- Foundation Scotland
- Plock Hub Design
- Nature Restoration Fund
- HIE Tourism Infrastructure Fund

During the year the following inter-fund transfers were made:

£25 was transferred from general funds to Forest School to reflect an overspend on that project.

Unspent funds of £569 on the Grow Wild project have been transferred to unrestricted funds.

Unspent funds of £409 on the Three Fold Agency project have been transferred to unrestricted funds.

£4828 was transferred from the Viking Village project to general funds. This reflects costs in the prior year which were allocated to general funds but were for this project.

£8227 was transferred from the Lochalsh Collaborate project to general funds. This reflects costs in the prior year which were allocated to general funds but were for this project.

KYLE & LOCHALSH COMMUNITY TRUST

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2023

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2023.

**13. ULTIMATE CONTROLLING PARTY**

The charity is a company limited by guarantee and is controlled by its board of trustees.

# KYLE & LOCHALSH COMMUNITY TRUST

## Detailed Statement of Financial Activities for the Year Ended 31 July 2023

31.7.23      31.7.22  
£              £

### INCOME AND ENDOWMENTS

#### Donations and legacies

Gifts	2	5
Donations	<u>3,540</u>	<u>3,900</u>
	3,542	3,905

#### Other trading activities

Advertising	3,394	1,000
Rental of Land at Ploc	800	1,200
Sale of scythes	3,556	-
Car charging income	<u>7,523</u>	<u>1,194</u>
	15,273	3,394

#### Charitable activities

Service level agreement DEVELOP	10,000	10,000
Re-use shop income	24,075	-
Grants	192,845	275,845
Turnstile Income	39,623	22,646
Shower Income	4,732	10,355
Laundrette Income	14,039	13,452
Car Charging Income	-	826
Pontoon income	9,505	5,998
Forest School income	830	935
Minibus income	<u>140</u>	<u>-</u>

295,789      340,057

#### Total incoming resources

314,604      347,356

### EXPENDITURE

#### Charitable activities

Wages and Social Security	186,526	164,798
Pensions	5,991	5,173
Other operating leases	2,539	-
Subscriptions & Memberships	820	896
Training & Confernece Costs	888	462
Website costs	-	322
Travel & Subsistence	3,403	1,286
Repairs & Renewals	48,683	30,768
Carried forward	248,850	203,705

This page does not form part of the statutory financial statements

# KYLE & LOCHALSH COMMUNITY TRUST

## Detailed Statement of Financial Activities for the Year Ended 31 July 2023

	31.7.23 £	31.7.22 £
<b>Charitable activities</b>		
Brought forward	248,850	203,705
Donations	-	300
Cleaning	1,474	2,914
Community engagement events	13,075	357
Insurance	4,288	5,387
Pontoons - Rent	976	1,550
Rates & water	1,060	-
Branching out	-	1,076
Buy, Grow, Travel Local	-	5,817
Lochalsh Community Response	-	2,007
Lochalsh Collaborates Expenses	-	7,404
Forest school	-	1,055
Viking Living Village	-	7,673
Delivery of Plock Master plan	-	9,786
Rent - reuse shop	4,800	-
Activity resources	12,980	-
Depn of Pontoons and Toilets	13,291	13,291
Depn of Toll Office	1,862	1,862
Plant and machinery	9,087	10,690
Fixtures and fittings	462	439
Motor vehicles	5,831	7,775
Computer equipment	683	1,137
	<u>318,719</u>	<u>284,225</u>
<b>Support costs</b>		
<b>Management</b>		
Wages	18,661	20,118
Pensions	418	776
Rates and water	-	(1,478)
Light and heat	16,658	11,501
Telephone	1,476	1,095
Postage and stationery	3,055	1,521
Advertising	2,805	(244)
Sundries	351	(61)
	<u>43,424</u>	<u>33,228</u>
<b>Finance</b>		
Other operating leases	978	-
Bank charges	1,864	-
Bank Charges	-	1,761
	<u>2,842</u>	<u>1,761</u>

This page does not form part of the statutory financial statements

KYLE & LOCHALSH COMMUNITY TRUST

Detailed Statement of Financial Activities  
for the Year Ended 31 July 2023

	31.7.23 £	31.7.22 £
<b>Finance</b>		
<b>Governance costs</b>		
Accountancy and legal fees	6,872	-
Accountancy fees	-	4,230
Legal & professional fees	2,729	1,378
AGM expenses	<u>275</u>	<u>205</u>
	<u>9,876</u>	<u>5,813</u>
Total resources expended	<u>374,861</u>	<u>325,027</u>
<b>Net (expenditure)/income</b>	<u>(60,257)</u>	<u>22,329</u>

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