

REGISTERED COMPANY NUMBER: 177372 (Scotland)
REGISTERED CHARITY NUMBER: SC013885

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2018
for
Skye & Lochalsh Council for Voluntary Organisations

Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

Skye & Lochalsh Council for Voluntary Organisations

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for the Year Ended 31 March 2018

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Skye & Lochalsh Council for Voluntary Organisations

Report of the Trustees for the Year Ended 31 March 2018

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

The core objective of Skye & Lochalsh CVO is to promote the general good of the community in the area of Skye and Lochalsh by assisting the work of statutory bodies and voluntary organisations engaged in advancing education, developing resources, furthering health, relieving poverty, distress or sickness or in pursuing any objectives which are deemed to be charitable. In order to do this, we are core funded by the Highland Third Sector Interface (HTSI) to deliver services that support the TSI Common Services Framework.

ACHIEVEMENT AND PERFORMANCE

Overall performance in relation to the TSI Common Framework has increased with 82% of HTSI targets being met in comparison 46% in 2016/17. This increase is a direct result of focusing experienced resources in the four key areas:

- (a) More people have increased opportunity and enthusiasm to volunteer. 274 episodes of support with a 27% increase in targets completed from 47% last year to 74% this year; and
- (b) Volunteer involving organisations are better able to recruit, manage and retain volunteers. 58 episodes of support with a 38% increase of targets completed from 33% last year to 71% this year;
- Social Enterprise develops and grows, recorded 40 episodes of support with a 27% increase of targets completed from 47% last year to 74% this year;
- Third sector organisations are well governed and managed to deliver quality outcomes. 256 episodes of support with a 43% increase of targets completed from 39% last year to 82% this year; and
- Third Sector organisations feel better connected and are able to influence and contribute to public policy. 93 episodes of support with a 20% increase of targets completed from 80% last year to 100% this year.

Groups who have used our services show high levels of satisfaction with 75% of annual survey respondents identifying the service provided as excellent:

- 62% of respondents stated that as a result of using SLCVO's services they are better able to recruit, manage and retain volunteers;
- 71% of respondents stated that as a result of using our services they feel confident to develop their enterprise;
- 76% of respondents stated that as a result of using our services their own organisation is better managed and delivers a better service; and
- 68% of respondents stated that as a result of taking part in networks and forums they feel more connected to other organisations

Comments from survey respondents:

- "They can always answer our questions with such detail. They are a reassuring presence for community groups"; and
- "SLCVO were approachable and helpful from the outset, they obviously had a wealth of knowledge and helped us find the best way forwards for our group without pushing us to do more than we were comfortable with. They spent a great deal of time and went out of their way to visit our remote village to meet us so they would understand our needs as a community. Their support and knowledge were and is invaluable. They helped us choose the type of community group to set up and provided us with the tools to do it."

Other Work

In addition to core funded activities Skye and Lochalsh CVO continued in their role as:

- Community Learning and Development Lead for the Local Community Planning Partnership of Skye, Lochalsh and Wester Ross;
- Voting member in the Skye LEADER Local Area Partnership;
- Lead for the Skye and Lochalsh Foodbank, an essential volunteer run service that supports agencies and third sector organisations working to help relieve the effects of poverty; and
- Partner for the local job centre, attending events around volunteering and its many social benefits.

We also established a formal partnership with Highland Hospice to pilot a 12 months befriender's scheme for Skye and Lochalsh and started a Community Justice pilot focused on Community Payback time for which we were awarded a grant of £4,000

Skye & Lochalsh Council for Voluntary Organisations

Report of the Trustees for the Year Ended 31 March 2018

ACHIEVEMENT AND PERFORMANCE

Strategic work

Skye and Lochalsh CVO's Strategic work continued to evolve at both a local and Highland level. We have been very active in key forums and Community Planning networks with 16 strategic and 61 local meeting attended.

In conjunction with the Scottish Centre for Community Development we ran a Community Asset Transfer and Community planning workshop in June 2017 to raise the awareness of the key provisions in the Community Empowerment (Scotland) Act 2015 and advocated the role of the third sector in the following forums/meetings:

- Highland Outcome Improvement Plan Development
- Highland Community Learning and Development (CLD) Strategic Group
- Highland Community Learning and Development (CLD) Leads meeting
- Highland Council Redesign and Gateway
- HTSI/NHS Funding workshop
- Skye, Lochalsh and Wester Ross CPP and CLD Planning
- Skye and Lochalsh Health Housing and Social Care Forum
- Skye and Lochalsh Drug and Alcohol Forum
- Skye and Lochalsh Youth Development
- Skye and Lochalsh Community Sports Hub
- Kyle of Lochalsh Participatory Budgeting Event
- Highland Senior Citizens Network
- Skye and Lochalsh mental Well-being Forum
- Eilean A' Cheò Ward forum
- Skye local Area Partnership for Leader
- NHS Redesign and Transport groups
- Skye and Lochalsh Community Foodbank

FINANCIAL REVIEW

Reserves policy

The Directors have examined the requirement for free reserves which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed. They have taken into consideration the uncertainty of funding beyond 2017, the reliance of its members on its services and the need to retain sufficient funds to remain operational whilst alternative funding is sourced in the event of core funding being withdrawn or substantially reduced.

At the balance sheet date, the company retained restricted funds of £128,863 which the directors consider to be adequate to maintain operational capacity for the foreseeable future, given the circumstances in which the company operates

SLCVO's deficit of £13,123 is mainly a result reducing income generating services. HTSI Core funding remained the same at £59,697 and we attracted a further £7,000 in funding for both the befrienders and Community Justice Projects however:

- Community Toolkit income significantly reduced from £20,157 to £6,196, this was due to the loss of licence renewals and disproportion of fees the previous year. As a result of demised returns, it has been agreed to close the Community Toolkit in the next financial year;
- Room Hire income continued to decrease from £2,756 in 15/16, to £1,549 in 16/17 and £743 this year. This is believed to be because more groups are using free room hire services such as service points; and
- Printing services lost £1,541 this year with costs of £3,141 and income of £1,600. This is due to high lease costs and reduced usage. Many newsletters we traditionally produced are now sent by email rather than print.

Skye & Lochalsh CVO Board recognised income generating and membership services need to be reviewed. This will be completed as part of SLCVO's full operation review in 2018/19

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.

Skye & Lochalsh Council for Voluntary Organisations

Report of the Trustees
for the Year Ended 31 March 2018

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

New appointments:

03 July 2017 - Mr John Gordon

08 November 2017 - Dr. Diane Van Ruitenbeek and Mr Roger Liley

01 December 2017 - Mrs Jryna Batters

Retirements:

03 July 2017 - James Fraser

08 November 2017 - Jill Mary Westgarth and Mr Ruairaidh Macneill

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

177372 (Scotland)

Registered Charity number

SC013885

Registered office

Tigh Lisigarry

Bridge Road

Portree

Isle of Skye

IV51 9ER

Trustees

P A Urquhart

J A Fraser

- resigned 3.7.17

C Pearson

Mrs J M Westgarth

- resigned 8.11.17

R MacNeill

- resigned 8.11.17

J Towers

G Higgins

Ms J Batters

- appointed 1.12.17

J Gordon

- appointed 3.7.17

R Liley

- appointed 8.6.17

Dr D Van Ruitenbeek

- appointed 8.6.17

Company Secretary

Ms J D Bertenshaw

Independent examiner

Jacqueline Smith CPFA

Donald Rankin Business Services

Tigh an Oisean

Bridge Road

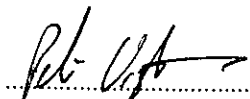
PORTREE

Isle of Skye

Highland

IV51 9ER

Approved by order of the board of trustees on 03 July 2018 and signed on its behalf by:



Trustee - P A Urquhart

Independent Examiner's Report to the Trustees of
Skye & Lochalsh Council for Voluntary Organisations

I report on the accounts for the year ended 31 March 2018 set out on pages five to fourteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

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

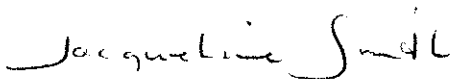
Independent examiner's statement

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

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

have not been met; or

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



Jacqueline Smith CPFA
Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

Date: 3rd July 2018

Skye & Lochalsh Council for Voluntary Organisations

Statement of Financial Activities
for the Year Ended 31 March 2018

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	31.3.18 Total funds £	31.3.17 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	61,796	3,539	-	65,335	62,512
Charitable activities						
To promote the general good of the community in Skye and Lochalsh by assisting the work of the Statutory bodies and Voluntary organisations.						
		13,078	8,500	-	21,578	24,357
Other trading activities	3	2,383	-	-	2,383	3,623
Investment income	4	<u>85</u>	<u>-</u>	<u>-</u>	<u>85</u>	<u>224</u>
Total		77,342	12,039	-	89,381	90,716
EXPENDITURE ON						
Raising funds		-	-	-	-	1,172
Charitable activities						
To promote the general good of the community in Skye and Lochalsh by assisting the work of the Statutory bodies and Voluntary organisations.						
		<u>91,399</u>	<u>9,320</u>	<u>1,873</u>	<u>102,592</u>	<u>89,641</u>
Total		91,399	9,320	1,873	102,592	90,813
NET INCOME/(EXPENDITURE)		(14,057)	2,719	(1,873)	(13,211)	(97)
RECONCILIATION OF FUNDS						
Total funds brought forward		155,257	118	56,367	211,742	211,839
TOTAL FUNDS CARRIED FORWARD		<u>141,200</u>	<u>2,837</u>	<u>54,494</u>	<u>198,531</u>	<u>211,742</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Skye & Lochalsh Council for Voluntary Organisations

Balance Sheet
At 31 March 2018

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	31.3.18 Total funds £	31.3.17 Total funds £
FIXED ASSETS						
Tangible assets	9	2,084	-	54,494	56,578	59,155
CURRENT ASSETS						
Debtors	10	2,751	-	-	2,751	1,655
Cash at bank and in hand		<u>140,393</u>	<u>2,837</u>	<u>-</u>	<u>143,230</u>	<u>157,208</u>
		143,144	2,837	-	145,981	158,863
CREDITORS						
Amounts falling due within one year	11	(4,028)	-	-	(4,028)	(6,276)
NET CURRENT ASSETS		<u>139,116</u>	<u>2,837</u>	<u>-</u>	<u>141,953</u>	<u>152,587</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>141,200</u>	<u>2,837</u>	<u>54,494</u>	<u>198,531</u>	<u>211,742</u>
NET ASSETS		<u>141,200</u>	<u>2,837</u>	<u>54,494</u>	<u>198,531</u>	<u>211,742</u>
FUNDS						
Unrestricted funds	12				141,200	155,257
Restricted funds					2,837	118
Endowment funds					<u>54,494</u>	<u>56,367</u>
TOTAL FUNDS					<u>198,531</u>	<u>211,742</u>

The notes form part of these financial statements

Skye & Lochalsh Council for Voluntary Organisations

Balance Sheet - continued

At 31 March 2018

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

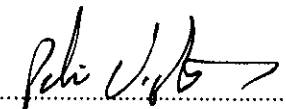
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on03 July 2018..... and were signed on its behalf by:


.....
Trustee - P A Urquhart

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures, fittings and equipment	- 25% on reducing balance and 15% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

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.

Skye & Lochalsh Council for Voluntary Organisations

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

2. DONATIONS AND LEGACIES

	31.3.18	31.3.17
	£	£
Memberships and donations	5,638	2,815
Grants	<u>59,697</u>	<u>59,697</u>
	<u>65,335</u>	<u>62,512</u>

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

	31.3.18	31.3.17
	£	£
HTSI Core	<u>59,697</u>	<u>59,697</u>

3. OTHER TRADING ACTIVITIES

	31.3.18	31.3.17
	£	£
DTP and photocopying	1,600	1,209
Room hire and services	743	1,549
Sale of laptops	<u>40</u>	<u>865</u>
	<u>2,383</u>	<u>3,623</u>

4. INVESTMENT INCOME

	31.3.18	31.3.17
	£	£
Deposit account interest	<u>85</u>	<u>224</u>

5. NET INCOME/(EXPENDITURE)

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

	31.3.18	31.3.17
	£	£
Depreciation - owned assets	<u>2,577</u>	<u>2,717</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

Trustees' expenses

	31.3.18	31.3.17
	£	£
Trustees' expenses	<u>828</u>	<u>488</u>

Trustee expenses in respect of travel were paid as follows:-

1. C Pearson £216.40
2. R MacNeill £19.80
3. G Higgins £538.20
4. J Batters £53.10

7. STAFF COSTS

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

31.3.18	31.3.17
<u>3</u>	<u>3</u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	62,512	-	-	62,512
Charitable activities				
To promote the general good of the community in Skye and Lochalsh by assisting the work of the Statutory bodies and Voluntary organisations.	24,357	-	-	24,357
Other trading activities	3,623	-	-	3,623
Investment income	<u>224</u>	<u>-</u>	<u>-</u>	<u>224</u>
Total	90,716	-	-	90,716
EXPENDITURE ON				
Raising funds	1,172	-	-	1,172
Charitable activities				
To promote the general good of the community in Skye and Lochalsh by assisting the work of the Statutory bodies and Voluntary organisations.	<u>84,275</u>	<u>3,471</u>	<u>1,895</u>	<u>89,641</u>
Total	85,447	3,471	1,895	90,813

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Endowment fund £	Total funds £
NET INCOME/(EXPENDITURE)	5,269	(3,471)	(1,895)	(97)
Transfers between funds	<u>(306)</u>	<u>306</u>	<u>-</u>	<u>-</u>
Net movement in funds	4,963	(3,165)	(1,895)	(97)
RECONCILIATION OF FUNDS				
Total funds brought forward	<u>150,294</u>	<u>3,283</u>	<u>58,262</u>	<u>211,839</u>
TOTAL FUNDS CARRIED FORWARD	<u>155,257</u>	<u>118</u>	<u>56,367</u>	<u>211,742</u>

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures, fittings & equip £	Computer equipment £	Totals £
COST				
At 1 April 2017 and 31 March 2018	<u>90,223</u>	<u>28,609</u>	<u>5,560</u>	<u>124,392</u>
DEPRECIATION				
At 1 April 2017	34,130	27,893	3,214	65,237
Charge for year	<u>1,804</u>	<u>187</u>	<u>586</u>	<u>2,577</u>
At 31 March 2018	<u>35,934</u>	<u>28,080</u>	<u>3,800</u>	<u>67,814</u>
NET BOOK VALUE				
At 31 March 2018	<u>54,289</u>	<u>529</u>	<u>1,760</u>	<u>56,578</u>
At 31 March 2017	<u>56,093</u>	<u>716</u>	<u>2,346</u>	<u>59,155</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17
	£	£
Trade debtors	<u>2,751</u>	<u>1,655</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17
	£	£
Trade creditors	156	184
Social security and other taxes	1,272	788
Other creditors	104	-
Accruals and deferred income	-	3,000
Accrued expenses	<u>2,496</u>	<u>2,304</u>
	<u>4,028</u>	<u>6,276</u>

12. MOVEMENT IN FUNDS

	At 1.4.17	Net movement in funds	At 31.3.18
	£	£	£
Unrestricted funds			
General	147,491	(18,628)	128,863
Toolkit	<u>7,766</u>	<u>4,571</u>	<u>12,337</u>
	155,257	(14,057)	141,200
Restricted funds			
HIE(CED) Computers and videoconferencing equipment	118	(118)	-
Foodbank project	-	2,337	2,337
Mental Health & Well-being forum	<u>-</u>	<u>500</u>	<u>500</u>
	118	2,719	2,837
Endowment funds			
Taigh Lisigarry	<u>56,367</u>	<u>(1,873)</u>	<u>54,494</u>
TOTAL FUNDS	<u>211,742</u>	<u>(13,211)</u>	<u>198,531</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

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			
General	71,146	(89,774)	(18,628)
Toolkit	<u>6,196</u>	<u>(1,625)</u>	<u>4,571</u>
	77,342	(91,399)	(14,057)
Restricted funds			
Neighbours and friends project	5,001	(5,001)	-
Foodbank project	3,538	(1,201)	2,337
Liberty project	2,000	(2,000)	-
Mental Health & Well-being forum	500	-	500
HTSP Training	1,000	(1,000)	-
HIE(CED) Computers and videoconferencing equipment	<u>-</u>	<u>(118)</u>	<u>(118)</u>
	12,039	(9,320)	2,719
Endowment funds			
Taigh Lisigarry	-	(1,873)	(1,873)
	<u>-</u>	<u>(1,873)</u>	<u>(1,873)</u>
TOTAL FUNDS	<u>89,381</u>	<u>(102,592)</u>	<u>(13,211)</u>

Comparatives for movement in funds

	At 1.4.16 £	Net movement in funds £	Transfers between funds £	At 31.3.17 £
Unrestricted Funds				
General	150,294	(2,497)	(306)	147,491
Toolkit	<u>-</u>	<u>7,766</u>	<u>-</u>	<u>7,766</u>
	150,294	5,269	(306)	155,257
Restricted Funds				
HIE(CED) Computers and videoconferencing equipment	158	(40)	-	118
Big Lottery Investing In Ideas	2,281	(2,587)	306	-
High Life Highland	<u>844</u>	<u>(844)</u>	<u>-</u>	<u>-</u>
	3,283	(3,471)	306	118
Endowment funds				
Taigh Lisigarry	58,262	(1,895)	-	56,367
	<u>58,262</u>	<u>(1,895)</u>	<u>-</u>	<u>56,367</u>
TOTAL FUNDS	<u>211,839</u>	<u>(97)</u>	<u>-</u>	<u>211,742</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

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			
General	70,558	(73,055)	(2,497)
Toolkit	<u>20,158</u>	<u>(12,392)</u>	<u>7,766</u>
	90,716	(85,447)	5,269
Restricted funds			
Big Lottery Investing In Ideas	-	(2,587)	(2,587)
High Life Highland	-	(844)	(844)
HIE(CED) Computers and videoconferencing equipment	<u>-</u>	<u>(40)</u>	<u>(40)</u>
	-	(3,471)	(3,471)
Endowment funds			
Taigh Lisigarry	-	(1,895)	(1,895)
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>90,716</u>	<u>(90,813)</u>	<u>(97)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2018.

Skye & Lochalsh Council for Voluntary Organisations

Detailed Statement of Financial Activities
for the Year Ended 31 March 2018

	31.3.18 £	31.3.17 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Memberships and donations	5,638	2,815
Grants	<u>59,697</u>	<u>59,697</u>
	65,335	62,512
Other trading activities		
DTP and photocopying	1,600	1,209
Room hire and services	743	1,549
Sale of laptops	<u>40</u>	<u>865</u>
	2,383	3,623
Investment income		
Deposit account interest	85	224
Charitable activities		
Toolkit syndication fees	6,196	20,157
Rents received	5,032	4,200
Consultancy	1,850	-
Grants	<u>8,500</u>	<u>-</u>
	<u>21,578</u>	<u>24,357</u>
Total incoming resources	89,381	90,716
EXPENDITURE		
Other trading activities		
Purchase of laptops	-	1,172
Charitable activities		
Wages	53,988	60,945
Social security	2,165	1,919
Pensions	1,876	3,726
Insurance	888	637
Light and heat	1,418	1,388
Telephone	2,121	1,532
Post, stationery and computer supplies	2,093	1,603
Advertising	438	-
Sundries	284	463
Travel and subsistence	3,299	2,785
Repairs and renewals	165	395
Consultancy fees	15,420	-
Rental of office equipment	2,364	2,755
Training and conference costs	541	1,300
Room/hall hire	-	303
Licences and subscriptions	372	3,300
Carried forward	<u>87,432</u>	<u>83,051</u>

This page does not form part of the statutory financial statements

Skye & Lochalsh Council for Voluntary Organisations

Detailed Statement of Financial Activities
for the Year Ended 31 March 2018

	31.3.18	31.3.17
	£	£
Charitable activities		
Brought forward	87,432	83,051
Food	909	-
Freehold property	1,804	1,804
Fixtures and equip	187	131
Computer equipment	586	782
Bank interest and charges	15	41
Credit card charges	<u>32</u>	<u>32</u>
	90,965	85,841
Support costs		
Governance costs		
Trustees' expenses	828	488
Accountancy fees	3,288	3,102
Companies House filing fee	13	13
AGM expenses	-	197
Management costs	3,740	-
Consultancy fees	3,723	-
Licences and subscriptions	<u>35</u>	<u>-</u>
	<u>11,627</u>	<u>3,800</u>
Total resources expended	102,592	90,813
	_____	_____
Net expenditure	<u>(13,211)</u>	<u>(97)</u>

This page does not form part of the statutory financial statements