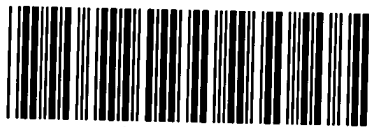


**REGISTERED COMPANY NUMBER: SC296227 (Scotland)**  
**REGISTERED CHARITY NUMBER: SC037270**

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2018  
for  
URRAS NAN CRAOBH UIBHIST A TUATH**

THURSDAY



\*S7LP3M3E\*  
SCT 27/12/2018 #132  
COMPANIES HOUSE

Mann Judd Gordon Ltd  
Chartered Accountants  
26 Lewis Street  
Stornoway  
Isle of Lewis  
HS1 2JF

## **URRAS NAN CRAOBH UIBHIST A TUATH**

### **Contents of the Financial Statements for the Year Ended 31 March 2018**

	<b>Page</b>
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

## **URRAS NAN CRAOBH UIBHIST A TUATH**

### **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**

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

The company's principal activity is to conserve, regenerate and promote the restoration of woodlands in the Islands of North Uist, as an important part of the Outer Hebrides natural environment, for the benefit of the public without distinction of sex or of political religious or other opinions.

The charity seeks to deliver on these objectives primarily by carrying out work on the Langass and Mariebhall Woodlands, which were transferred to the charity from the Forestry Commission under a lease agreement. This lease was formalised on 30 April 2009 and runs until 2028.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The Grant of £6,000 from Scottish Landfill Fund via Third Sector Hebrides was expended during the year to upgrade the tracks and paths. There was with a small underspend of £ 940 which was carried forward for further repairs.

The trustees approved plans to raise funding for a small children's play area with the support of a steering group. This will be progressed during 2018-19

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The charity has minimal core costs, with the majority of expenditure incurred in line with restricted grant funding. As such, the charity

Unrestricted funds had previously fallen into a small deficit position but the trustees were working on ways to rectify this position. A crowd funding appeal was made to the community at large and an amount in excess of £700 was raised to help with ongoing work and general costs.

#### **FUTURE PLANS**

This is covered in the Achievements and Performance section.

#### **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 Trust is incorporated as a company limited by guarantee, incorporated on 27 January 2006. It was granted recognition by the Inland Revenue as a charity on the same day.

The objects and powers of the Trust are set out in its Memorandum of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1 each.

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

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

SC296227 (Scotland)

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

SC037270

## **URRAS NAN CRAOBH UIBHIST A TUATH**

### **Report of the Trustees for the Year Ended 31 March 2018**

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

##### **Registered office**

Claddach Kirkibost Centre  
Claddach Kirkibost  
Isle of North Uist  
HS6 5EP

##### **Trustees**

Ada Campbell  
George Macdonald  
Charles Fraser  
Morag Nicholson  
Donald Johnson  
Norman Johnson  
Uisdean Robertson

Chair  
Treasurer

##### **Independent examiner**

A Cumming  
Institute of Chartered Accountants of Scotland  
Mann Judd Gordon Ltd  
Chartered Accountants  
26 Lewis Street  
Stornoway  
Isle of Lewis  
HS1 2JF

##### **Solicitors**

Anderson Macarthur  
Old Bank of Scotland Buildings  
Stornoway  
Isle of Lewis  
HS1 2BG

##### **Bankers**

Bank of Scotland  
Balivanich  
Isle of Benbecula  
HS7 5LA

Approved by order of the board of trustees on 3 December 2018 and signed on its behalf by:

  
Ada Campbell - Trustee

**Independent Examiner's Report to the Trustees of  
Urras nan Craobh Uibhist a Tuath**

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

**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 (as amended). 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.

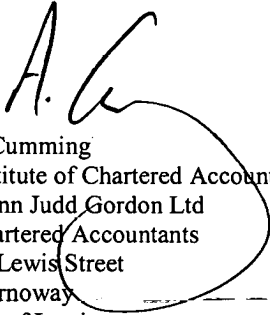
**Independent examiner's statement**

In the course of 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.

  
A Cumming  
Institute of Chartered Accountants of Scotland  
Mann Judd Gordon Ltd  
Chartered Accountants  
26 Lewis Street  
Stornoway  
Isle of Lewis  
HS1 2JF

3 December 2018

**URRAS NAN CRAOBH UIBHIST A TUATH**

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

		Unrestricted fund	Restricted fund	31.3.18 Total funds	31.3.17 Total funds
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	730	-	730	6,000
Other trading activities	3	-	-	-	116
<b>Total</b>		730	-	730	6,116
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Other resources expended		-	-	-	513
Forestry equipment and maintenance		-	5,530	5,530	-
Other		216	-	216	216
<b>Total</b>		216	5,530	5,746	729
<b>NET INCOME/(EXPENDITURE)</b>		514	(5,530)	(5,016)	5,387
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		(73)	11,642	11,569	6,182
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>441</u>	<u>6,112</u>	<u>6,553</u>	<u>11,569</u>

The notes form part of these financial statements

# URRAS NAN CRAOBH UIBHIST A TUATH

## Balance Sheet At 31 March 2018

	Notes	Unrestricted fund £	Restricted fund £	31.3.18 Total funds £	31.3.17 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	-	5,171	5,171	5,642
<b>CURRENT ASSETS</b>					
Cash at bank		873	940	1,813	6,143
<b>CREDITORS</b>					
Amounts falling due within one year	8	(432)	1	(431)	(216)
<b>NET CURRENT ASSETS</b>		<u>441</u>	<u>941</u>	<u>1,382</u>	<u>5,927</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>441</u>	<u>6,112</u>	<u>6,553</u>	<u>11,569</u>
<b>NET ASSETS</b>		<u>441</u>	<u>6,112</u>	<u>6,553</u>	<u>11,569</u>
<b>FUNDS</b>	9				
Unrestricted funds				441	(73)
Restricted funds				<u>6,112</u>	<u>11,642</u>
<b>TOTAL FUNDS</b>				<u>6,553</u>	<u>11,569</u>

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

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

These financial statements have been prepared in accordance with the 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 on 3 December 2018 and were signed on its behalf by:

*Donald A Johnson*

Donald Johnson -Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 March 2018**

**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.

The presentation currency of the accounts is Pound sterling (£).

The accounts are rounded to the nearest £1.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.41(b), 11.41(c), 11.41(e), 11.41(f), 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of Section 33 Related Party Disclosure paragraph 33.7.

**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.

Long leasehold	- in accordance with the property
Plant and machinery	- 33% on cost

Long leasehold costs are depreciated from the start of the financial year following the expenditure, over the length of the lease remaining. The lease expires in 2028.

**Taxation**

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



# URRAS NAN CRAOBH UIBHIST A TUATH

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

### 1. ACCOUNTING POLICIES - continued

#### Fund accounting

Unrestricted funds are corporate funds, which as such are available for use or retention at the discretion of the directors, in accordance with the Trust's Objects. Reserves are undesignated corporate funds. Designated funds comprise corporate funds which have been set aside by the directors for specific purposes.

Restricted funds are trust funds subject to specific restrictive conditions imposed by sponsors as donors or by the declared purpose in appeals literature. Where the restriction creates an endowment (whether expendable or permanent), the grant or donation is accounted for as a capital fund. The unrestricted income from general-purpose endowments is accounted for within corporate funds. All other non-capital restricted funds are accounted for as restricted income.

### 2. DONATIONS AND LEGACIES

	31.3.18	31.3.17
	£	£
Donations	730	-
Grants	<u>-</u>	<u>6,000</u>
	<u>730</u>	<u>6,000</u>

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

	31.3.18	31.3.17
	£	£
Third Sector Hebrides	<u>-</u>	<u>6,000</u>

### 3. OTHER TRADING ACTIVITIES

	31.3.18	31.3.17
	£	£
Sale of Logs	<u>-</u>	<u>116</u>

### 4. NET INCOME/(EXPENDITURE)

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

	31.3.18	31.3.17
	£	£
Depreciation - owned assets	<u>471</u>	<u>-</u>

### 5. 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

There were no trustees' expenses paid for the year ended 31 March 2018 nor for the year ended 31 March 2017.

# URRAS NAN CRAOBH UIBHIST A TUATH

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

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

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	-	6,000	6,000
Other trading activities	<u>116</u>	<u>-</u>	<u>116</u>
<b>Total</b>	116	6,000	6,116
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Other resources expended	513	-	513
Other	<u>216</u>	<u>-</u>	<u>216</u>
<b>Total</b>	<u>729</u>	<u>-</u>	<u>729</u>
 <b>NET INCOME/(EXPENDITURE)</b>	(613)	6,000	5,387
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>540</u>	<u>5,642</u>	<u>6,182</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u>(73)</u>	<u>11,642</u>	<u>11,569</u>

### 7. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 April 2017 and 31 March 2018	<u>7,052</u>	<u>2,828</u>	<u>9,880</u>
 <b>DEPRECIATION</b>			
At 1 April 2017	1,410	2,828	4,238
Charge for year	<u>471</u>	<u>-</u>	<u>471</u>
At 31 March 2018	<u>1,881</u>	<u>2,828</u>	<u>4,709</u>
 <b>NET BOOK VALUE</b>			
At 31 March 2018	<u>5,171</u>	<u>-</u>	<u>5,171</u>
At 31 March 2017	<u>5,642</u>	<u>-</u>	<u>5,642</u>

# URRAS NAN CRAOBH UIBHIST A TUATH

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

### 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18 £	31.3.17 £
Trade creditors	216	-
Accrued expenses	<u>215</u>	<u>216</u>
	<u>431</u>	<u>216</u>

### 9. MOVEMENT IN FUNDS

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
<b>Unrestricted funds</b>			
General fund	(73)	514	441
<b>Restricted funds</b>			
Restricted fund	<u>11,642</u>	<u>(5,530)</u>	<u>6,112</u>
<b>TOTAL FUNDS</b>	<u>11,569</u>	<u>(5,016)</u>	<u>6,553</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	730	(216)	514
<b>Restricted funds</b>			
Restricted fund	-	(5,530)	(5,530)
<b>TOTAL FUNDS</b>	<u>730</u>	<u>(5,746)</u>	<u>(5,016)</u>

### Comparatives for movement in funds

	At 1.4.16 £	Net movement in funds £	At 31.3.17 £
<b>Unrestricted Funds</b>			
General fund	540	(613)	(73)
<b>Restricted Funds</b>			
Restricted fund	<u>5,642</u>	<u>6,000</u>	<u>11,642</u>
<b>TOTAL FUNDS</b>	<u>6,182</u>	<u>5,387</u>	<u>11,569</u>

## URRAS NAN CRAOBH UIBHIST A TUATH

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

#### 9. 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	116	(729)	(613)
<b>Restricted funds</b>			
Restricted fund	6,000	-	6,000
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>6,116</u>	<u>(729)</u>	<u>5,387</u>

#### 10. RELATED PARTY DISCLOSURES

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

#### 11. ULTIMATE CONTROLLING PARTY

The charitable company has no ultimate controlling party.

#### 12. COMPANY STATUS

The Trust is a company limited by membership guarantees amounting to £1 each.

**URRAS NAN CRAOBH UIBHIST A TUATH**

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

	Unrestricted funds £	Restricted funds £	31.3.18 Total funds £	31.3.17 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations	730	-	730	-
Grants	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,000</u>
	730	-	730	6,000
<b>Other trading activities</b>				
Sale of Logs	<u>-</u>	<u>-</u>	<u>-</u>	<u>116</u>
<b>Total incoming resources</b>	730	-	730	6,116
<b>EXPENDITURE</b>				
<b>Charitable activities</b>				
Materials and construction costs	-	5,060	5,060	463
Rent	-	-	-	2
Bad debts	-	-	-	48
Depreciation - long leasehold	<u>-</u>	<u>470</u>	<u>470</u>	<u>-</u>
	-	5,530	5,530	513
<b>Support costs</b>				
<b>Governance costs</b>				
Accountancy fees	<u>216</u>	<u>-</u>	<u>216</u>	<u>216</u>
<b>Total resources expended</b>	216	5,530	5,746	729
<b>Net (expenditure)/income</b>	<u>514</u>	<u>(5,530)</u>	<u>(5,016)</u>	<u>5,387</u>

This page does not form part of the statutory financial statements