

**REGISTERED COMPANY NUMBER: SC273903 (Scotland)**  
**REGISTERED CHARITY NUMBER: SC036903**

**Report of the Trustees and**  
**Financial Statements for the Year Ended 30 September 2022**  
**for**  
**URRAS OIGHREACHD GHABHSAINN**

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

URRAS OIGHREACHD GHABHSAINN

Statement of Financial Activities – charity only  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 30 September 2022

	Unrestricted funds £	Restricted funds £	30.9.22 Total funds £	30.9.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	350,227	-	350,227	733
<b>Charitable activities</b>				
Management of community owned estate	129,608	202,719	332,327	272,010
Other trading activities	18,570	-	18,570	13,121
Investment income	16,624	-	16,624	1,393
Other income	<u>91,378</u>	<u>-</u>	<u>91,378</u>	<u>-</u>
<b>Total</b>	<u>606,407</u>	<u>202,719</u>	<u>809,126</u>	<u>287,257</u>
<b>EXPENDITURE ON</b>				
Raising funds	1,943	-	1,943	2,354
<b>Charitable activities</b>				
Management of community owned estate	364,298	265,488	629,786	451,334
Improvement of health	2,000	-	2,000	10,000
Heritage and culture	<u>35,084</u>	<u>-</u>	<u>35,084</u>	<u>20,000</u>
<b>Total</b>	<u>403,325</u>	<u>265,488</u>	<u>668,813</u>	<u>483,688</u>
Net gains/(losses) on investments	<u>(37,131)</u>	<u>-</u>	<u>(37,131)</u>	<u>92,418</u>
<b>NET INCOME/(EXPENDITURE)</b>	165,951	(62,769)	103,182	(104,013)
<b>Transfers between funds</b>	20 <u>773,912</u>	<u>(773,912)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	939,863	(836,681)	103,182	(104,013)
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	<u>1,132,650</u>	<u>1,591,685</u>	<u>2,724,335</u>	<u>2,828,348</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>2,072,513</u></u>	<u><u>755,004</u></u>	<u><u>2,827,517</u></u>	<u><u>2,724,335</u></u>

The notes form part of these financial statements

**URRAS OIGHREACHD GHABHSAINN**

**Balance Sheet – charity only  
30 September 2022**

	Notes	Unrestricted funds £	Restricted funds £	30.9.22 Total funds £	30.9.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	15	844,693	703,548	1,548,241	1,445,284
Investments	16	<u>872,963</u>	<u>1</u>	<u>872,964</u>	<u>912,038</u>
		1,717,656	703,549	2,421,205	2,357,322
<b>CURRENT ASSETS</b>					
Debtors: amounts falling due within one year	17	32,847	-	32,847	40,806
Debtors: amounts falling due after more than one year	17	9,896	-	9,896	44,071
Cash at bank and in hand		<u>951,927</u>	<u>51,455</u>	<u>1,003,382</u>	<u>1,035,175</u>
		994,670	51,455	1,046,125	1,120,052
<b>CREDITORS</b>					
Amounts falling due within one year	18	(33,768)	-	(33,768)	(132,906)
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET CURRENT ASSETS</b>		<u>960,902</u>	<u>51,455</u>	<u>1,012,357</u>	<u>987,146</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		2,678,558	755,004	3,433,562	3,344,468
<b>CREDITORS</b>					
Amounts falling due after more than one year	19	(606,045)	-	(606,045)	(620,133)
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET ASSETS</b>		<u>2,072,513</u>	<u>755,004</u>	<u>2,827,517</u>	<u>2,724,335</u>
<b>FUNDS</b>					
Unrestricted funds	20			2,072,513	1,132,650
Restricted funds				<u>755,004</u>	<u>1,591,685</u>
<b>TOTAL FUNDS</b>				<u>2,827,517</u>	<u>2,724,335</u>

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