

REGISTERED COMPANY NUMBER: SC142456 (Scotland)  
REGISTERED CHARITY NUMBER: SC020879

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2019  
for  
Cothrom**

Campbell Stewart MacLennan & Co  
Chartered Accountants  
8 Wentworth Street  
Portree  
Highland  
IV51 9EJ

**Cothrom**

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for the Year Ended 31 March 2019**

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**Report of the Trustees  
for the Year Ended 31 March 2019**

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 2019. 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**

To provide community based learning and training, supported by quality Gaelic childcare, which enables inclusion and encourages full participation in the economic, social and cultural life of the Western Isles.

1. To Provide Support and Learning Opportunities for the local community.
2. To Develop a Sustainable Economic and Environmental Strategy for the Organisation.
3. To Promote the Language and Culture of our local community.
4. To Support the local Community to become more Resilient, Enterprising and Sustainable.

The charitable objectives of the organisation are fulfilled by individual plans for each operational area. The charity has a single document which combines these operational plans to ensure that the charity's overall objectives are being met.

**Public benefit**

Cothrom is a public benefit entity.

**Volunteers**

Cothrom benefits from a small group of dedicated volunteers who support various aspects of its work. Their contribution to the ReStore project is extremely important and ranges from driving the van, assisting with collections, deliveries and running the shop, undertaking furniture restoration - recycling and upcycling, and carrying out 'odd jobs' as required. Within the training service Volunteer Tutors are matched one-to-one with learners, provide assistance to the contracted Tutors as required, and help to make the adult learning service a flexible provision that meets the needs of all. As appropriate Volunteer Tutors also provide outreach in a particular geographical area. Volunteer gardeners are supporting the development and maintenance of the Cothrom gardens and St Peter's garden in Daliburgh: not only invaluable to the community to increase the engagement and knowledge of growing your own produce as part of Local Food for Local People, but also gaining skills and therapeutic benefits of horticulture.

Volunteers are also an important link to the wider community, helping to raise awareness of Cothrom's aims and activities. This is particularly true of the Directors who also give their time on a voluntary basis to attend Board meetings.

**Report of the Trustees  
for the Year Ended 31 March 2019**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

**Summary**

2018-2019 has been another interesting and productive year for Cothrom. The organisation has sought to meet the challenges of developing its operations whilst maintaining the service to our learners, which is always uppermost in the thinking of the Staff and Directors. We thank the staff for their hard work in achieving learning offerings to over 200 people within the community and the invaluable work of the volunteers and Directors which supports that delivery.

Learner provision has continued to be provided at the highest quality across the wide spectrum of participants form within the community. ReStore has settled into its new location on campus and increasing delivery of intermediate labour market activity for the community and has increased sales and the making of handmade crafts.

Key developments have been in the installation of the broadband connection which will act as the foundation for improved service delivery and new developments for Cothrom. During the year funding has been secured to move forward with the delivery of the benefits from the connectivity and new IT equipment will be installed shortly to act as the tool for greater participation and inclusion in the community.

Cothrom continues to deliver in successful partnership with Skills Development Scotland, Lews Castle College, Comhairle nan Eilean Siar, ADP and many local organisations. We have sought to enhance these partnerships and through the year have established new working relationships with Mpower (Western Isles Health Board). This remains a key part of our role within the community to deliver effectively in partnership on behalf of the community and most importantly our learners.

Neil MacDonald  
Chairperson

**Cothrom Òg:**

The numbers in the nursery have increased to 27 and the young people have been involved in a wide variety of activities throughout the year to develop their learning. Income received from both funded and non funded hours has increased substantially over the period to £101,463 in line with the increased service provision. Nursery provision, particularly that of non-funded hours is marginal and while income has increased, expenditure has also increased proportionally to £103,696.

During the year, consultations have been held locally on the lead in to delivery of the Scottish Government Early Years strategy and 2020 targets and Cothrom has been working with the Early years staff at CnES on the planned roll-out in August 2019.

Common with many other childcare providers, staffing recruitment and retention remains challenging, although we were pleased to welcome Marion O'Henley as a trainee.

The charity was grateful to receive £9,820 from the Co-operative community fund to upgrade the garden and this will be spent in the year ended 31 March 2020.

**Adult Learning: Uist and Barra:**

Adult Learning: Uist and Barra: 94

**Additional learners**

Community classes	29
Digital Upskilling	28
Evening baking sessions (in partnership with Church of Scotland	45
Ti 's' Sgeulachd (weekly sessions in Gaidhlig)	14
Recovery Cafe (weekly meeting in partnership with SMPUB(adp))	12
SVQ candidates	29
Foundation Apprentices	8

There were 7 participants on Isle Work throughout the Western Isles with 100% achieving through accredited qualifications; progressing employment; accessing Further Education; and/or starting a Modern Apprenticeship.

**Modern Apprenticeships**

A new contract for provision of Modern Apprenticeships were submitted and approved. Activity in the MA programme was lower this year, which is reflected in the income. However other training income remained steady.

The Access to Employment programme continued to be funded through partnership agreement with CnES. On this programme participants are supported with workplace activity, job searches, c.v., job searching and work placements.



**Report of the Trustees  
for the Year Ended 31 March 2019**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

**SQA update**

Over the year we have received SQA external verification visits for Care, Childcare, Business and Administration and Horticulture, and during visits items identified as areas of good practice were highlighted. SQA use a traffic light system for compliance levels and pleased to receive a High Confidence/Green outcome.

Accreditation to deliver Hospitality Services and Hospitality Supervision and Leadership has been accredited to the organisation to complement our existing provision of SVQs.

SVQ candidate update

- 2 student undertook the SVQ in Social Services (Children & Young People) Level 3 over the year
- 4 students have been resulted for the Horticulture Level 2 and 5 on the Level 1. The next cohort are due to commence and the course will continue to be delivered in partnership with Lews Castle College UHI.
- Care staff from Tagsa Uibhist have been supported to complete their SVQ in Social Services and Healthcare.

Delivery of the Foundation Apprenticeships in Healthcare and Childcare to 5 Sgoil Lionacleit S6 pupils on Year 2 of the qualification resulted in them all achieving their Foundation Apprenticeship: 4 with Childcare and 1 with Care.

The FA in Healthcare Year 1 to 3 S5 pupils was also delivered in the year. All pupils are accessing work placements once a week with local employers to gain the practical experience needed in the sector.

Barra provision has remained steady throughout the year with learners being supported in driving theory, literacy, job searches and job skills.

ESOL classes continue every Thursday in Balivanich Hall with a regular cohort attending.

Recovery Support Work has continued throughout the year, and our pilot project delivery of the Ti's Sgeulachd group was successful with sessions held regularly covering a variety of topics such as hallowe'en, photographs and communications. A funding application has been submitted to Bord na Gaidhlig for continuation.

Digital Upskilling sessions have been delivered to a number of individuals on a 1-1 basis within the Learning Centre. Drop In sessions were held at Urachadh Uibhist in October 2018 and February 2019.

The Cothrom Adult Learners Forum (CALF) continued to meet regularly throughout the year.

**ReStore**

Learner numbers were steady around 19-25 during the year. Learners have attended through employability programmes and adult learning but also through community classes and volunteering.

Shop sales increased to £26,298

The Furniture donations remained very busy and new volunteers have come on board to help in the van and shop.

A new van was purchased in the year in order to help with the collections operations. The van has helped to meet the demands of the collections and deliveries and has been a valuable addition.

Charlotte joined the team as a modern apprentice to support operations and a storeman post was also created.

ReStore undertake a number of repair and return projects during the year and in July 2018 Restore undertook a commission for twenty golf club covers and 15 teebags for Askernish golf club and Storass Uibhist.

We hosted our very own craft fair on the 8th December, we had five stalls selling candles, jewellery, frames, knitting and baking. We also served tea and mince pies in the shop. We also attended the Daliburgh school fair to raise the profile of the organisation and products.

**Projects:**

Mentorprise

During the year the Princes Countryside Fund funded project: Mentorprise developed its programme of activity and 30 individuals have been supported including of Third Sector employees, and a group of self-employed makers for peer networking and mentoring.

**Report of the Trustees  
for the Year Ended 31 March 2019**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Overall the project is working well with the backgrounds of those involved ranging from working in the Third Sector to crofting and self-employed people who are developing their range of craft making or are working in hospitality or retail. Individuals are supported between events to consider how to develop enterprises and informed of upcoming training, information and marketing opportunities.

Youth café:

During the year Cothrom has taken on the role of facilitation of the youth café for Uist and Benbecula, fitting with our core aims of supporting young people in the community to achieve their potential. The current youth café provision has been funded through the ADP.

Grow Me:

Cothrom secured funding early in this year to deliver a programme of activities for families. The recruitment and programme will commence in 2019-2020.

E learning:

We have continued to develop our plans for the e-learning portal for our work. During the year a project consultant was employed to take forward the project, expending funds released in the previous year. An initial phase was completed however the work stalled during the summer. We have continued to work with the funder Ufi to refine the business plan and consider how best to take forward the project. We anticipated more movement in the next financial year once the broadband and IT installation benefits are realised.

Support from Comic Relief continued throughout the year for the development of the organisations e-learning and IT strategy.

Uist Energy in Motion

Uist energy in Motion project which sought to share the benefit of electric vehicles to the community. The project held a number of community information events and prepared a website and information. A new electric vehicle charger was installed at Cothrom to promote the uptake of electric vehicles.

**FINANCIAL REVIEW**

**Principal funding sources**

Comhairle nan Eilean Siar  
Skills Development Scotland  
Highlands and Islands Enterprise  
The Childcare Partnership  
Alcohol and Drugs Partnership  
The Robertson Trust  
LandAid Charitable Trust  
Comic Relief  
Lews Castle College  
Big Lottery Fund  
Scottish Government - Re-Generation Fund  
Storas Uibhist  
SCVO Digital  
Henry Smith  
Co-operative Community Fund  
Prince's Countryside Fund

**Reserves policy**

The Trustees regularly review the level of reserves to ensure that they are suitable for the planned activity and have examined the requirement to retain free reserves, which are those unrestricted funds not invested in fixed assets, designated to a specific purpose or otherwise committed and these stood at £95,108 at 31 March 2019 (2018 - £99,970) which the directors consider adequate to maintain operational capacity for the foreseeable future.

In the view of the Trustees it is appropriate to hold at least three months running costs to protect the interests of the charity and its employees. The Trustees therefore consider that the appropriate minimum level of reserves required to be £110,000.

**Report of the Trustees  
for the Year Ended 31 March 2019**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a memorandum of association which constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

Cothrom is a membership organisation of over 600, most of whom live in Uists and Barra. It is from this membership that Directors are elected each year at the AGM.

**Organisational structure**

The board of trustees are responsible for approving and reviewing budgets, developing the charity's long term strategy/policies and monitoring the charity's financial position. Employees are responsible for the day-to-day operations of the charity.

**Induction and training of new trustees**

New Trustees joining the charity, receive an induction by the Manager and a pack which outlines the following information:

1. The History of Cothrom.
2. Cothrom Structure
3. Staff List
4. Roles and Responsibilities of Directors
5. Duties of Directors
6. Funding and Financial Information
7. Directors Expenses

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

SC142456 (Scotland)

**Registered Charity number**

SC020879

**Registered office**

Ormiclate  
South Uist  
Western Isles  
HS8 5SB

**Trustees**

D Blaney	Retired Bank Officer
N MacDonald	Retired Head Teacher
S J MacLean	Small Business Owner
L MacLeod	Storas Uibhist/Former Learner - resigned 27/09/18
I F MacDonald	Retired HIE Development Manager/Accountant
A Campbell	Chairperson of Share/Daliburgh Thrift Shop
J Huson	Retired Business Support Officer - resigned 01/06/18
Col H Massey	Retired Commander of the Household Cavalry - appointed 27/09/18

**Company Secretary**

C MacInnes

**Independent examiner**

Faye MacLeod  
Member of ICAS  
Campbell Stewart MacLennan & Co  
Chartered Accountants  
8 Wentworth Street  
Portree  
Highland  
IV51 9EJ

**Report of the Trustees  
for the Year Ended 31 March 2019**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Staff Full-time**

Kirsty MacCormick	Manager
Agnes MacDonald	Training Co-ordinator
Emma Axelsson	Scotgrad Social Media
Maria MacDonald	Re-store Tutor
Christopher Steele	Recycling Assistant
Nick Crowe - (left November 18)	ReStore Development Officer

**Staff Part-time**

Catherine MacInnes	Finance Administrator
Sheena MacMillan	Community Learning Administrator (7th March 18)
Charlotte Morrison	Modern Apprentice Admin (December 18)
Caroline MacInnes	Nursery Manager
Paula MacInnes	Nursery Assistant
Jessie MacPhee	Nursery Assistant
Rebecca Steele	Nursery Assistant
Marion O'Henley	Modern Apprentice Nursery Assistant (02/07/18)
Natalie Matheson	Nursery Assistant
Helen MacKinnon	Adult Learning Tutor
Francis Daly	Restore Store Person (Oct 18)
Susan Thomson	Grow Me Project Co-ordinator (Feb 19)
Margaret MacDonald	Horticulture Tutor
Sue MacDonald	Horticulture Tutor
Pauline Buchanan	ESOL & Social Care Tutor
Jeanne Wightman	Health and Social Care Tutor
Rose Blaney	Cleaner
Theresa MacDonald	Adult Learning Tutor
Fiona Bateman	Enterprise Mentor/Adult Learning Tutor
James Mitchell	Support Worker (left Aug 18)
Kate Dye	Support Worker (Aug - Oct 18)
Richard Connold	Support Worker (Jan 19)

**Freelance Staff**

Janice Mackay  
Mary Morrison  
Catherine MacInnes  
Aimee Beveridge  
Susan Walker  
Marion MacInnes  
Marion MacLeod

**Volunteers**

Mary Walker  
Tom Rankin  
Roddy Bowie  
Robert MacIntyre  
Sylvia Norton  
Chris Campbell Lycett  
DJ MacMillan  
Keith Jordan  
Rana Wood

**Nursery Relief Staff**

Catherine Beaton  
Sandra MacBeth

**Report of the Trustees  
for the Year Ended 31 March 2019**

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of Cothrom 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.

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 3rd October 2019 and signed on its behalf by:



.....  
D Blaney - Trustee



**Independent Examiner's Report to the Trustees of  
Cothrom (Registered number: SC142456)**

I report on the accounts for the year ended 31 March 2019 set out on pages nine to twenty four.

**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.



Faye MacLeod  
Member of ICAS  
Campbell Stewart MacLennan & Co  
Chartered Accountants  
8 Wentworth Street  
Portree  
Highland  
IV51 9EJ

Date: 31/10/19 .....

Cothrom

**Statement of Financial Activities**  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2019

		Unrestricted funds	Restricted funds	31.3.19 Total funds	31.3.18 Total funds as restated £
	Notes	£	£	£	
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		653	9,820	10,473	626
<b>Charitable activities</b>					
Adult Learning		53,080	-	53,080	57,746
National Programmes		46,655	-	46,655	40,194
Business Training		21,521	47,569	69,090	45,471
Cothrom Og		101,463	-	101,463	87,782
Re-store		63,516	72,988	136,504	114,163
Community Development		350	14,626	14,976	17,982
Other activities		-	-	-	87
Health & Social Care		-	-	-	29,478
Horticulture		19,580	2,910	22,490	-
Restore Build		-	2,553	2,553	68,033
Other trading activities	2	10,853	-	10,853	14,707
Investment income	3	195	-	195	82
<b>Total</b>		<b>317,866</b>	<b>150,466</b>	<b>468,332</b>	<b>476,351</b>
<b>EXPENDITURE ON</b>					
Raising funds		693	-	693	(446)
<b>Charitable activities</b>					
Adult Learning		58,656	-	58,656	68,681
National Programmes		46,019	-	46,019	47,679
Business Training		29,329	29,569	58,898	55,609
Cothrom Og		103,696	-	103,696	79,862
Re-store		56,513	72,991	129,504	131,493
Community Development		4,264	14,750	19,014	26,490
Other activities		-	-	-	839
Health & Social Care		-	-	-	21,107
Horticulture		17,111	2,910	20,021	-
Depreciation		29,240	30,140	59,380	56,432
<b>Total</b>		<b>345,521</b>	<b>150,360</b>	<b>495,881</b>	<b>487,746</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(27,655)</b>	<b>106</b>	<b>(27,549)</b>	<b>(11,395)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>1,138,364</b>	<b>958,528</b>	<b>2,096,892</b>	<b>2,108,287</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,110,709</b>	<b>958,634</b>	<b>2,069,343</b>	<b>2,096,892</b>

The notes form part of these financial statements

**Balance Sheet**  
**At 31 March 2019**

	Notes	Unrestricted funds £	Restricted funds £	31.3.19 Total funds £	31.3.18 Total funds as restated £
<b>FIXED ASSETS</b>					
Tangible assets	9	1,033,598	925,471	1,959,069	1,993,082
<b>CURRENT ASSETS</b>					
Stocks	10	3,007	-	3,007	3,700
Debtors	11	56,300	45,898	102,198	61,374
Cash at bank and in hand		55,520	61,881	117,401	142,736
		<u>114,827</u>	<u>107,779</u>	<u>222,606</u>	<u>207,810</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(19,719)	(74,613)	(94,332)	(83,000)
<b>NET CURRENT ASSETS</b>		<u>95,108</u>	<u>33,166</u>	<u>128,274</u>	<u>124,810</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,128,706	958,637	2,087,343	2,117,892
<b>CREDITORS</b>					
Amounts falling due after more than one year	13	(18,000)	-	(18,000)	(21,000)
<b>NET ASSETS</b>		<u>1,110,706</u>	<u>958,637</u>	<u>2,069,343</u>	<u>2,096,892</u>
<b>FUNDS</b>	16				
Unrestricted funds				1,110,706	1,138,364
Restricted funds				<u>958,637</u>	<u>958,528</u>
<b>TOTAL FUNDS</b>				<u>2,069,343</u>	<u>2,096,892</u>



**Balance Sheet - continued**  
**At 31 March 2019**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 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 on 3rd October 2019 and were signed on its behalf by:



D Blaney -Trustee



I F MacDonald -Trustee

**Notes to the Financial Statements  
for the Year Ended 31 March 2019**

**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.

Income from grants, whether 'capital' or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grant have been met, it is probable that income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a services rendered by the charity, is deferred until the criteria for income recognition are met.

**Donated goods for resale**

Donated goods for resale consist of furniture which has been donated by members of the public and then restored by the charity for resale. It would be impractical to quantify the value of each item of furniture when it is originally donated to the charity; therefore donations are recognised upon the sale of goods once the furniture has been restored.

Restore furniture sales amounted to £33,753 during the year (2018 - £26,681) and income relating to these sales has been disclosed within charitable activities, rather than income from other trading activities, as the restore project formed part of the core activities of the charity.

**Donations in kind**

The charity has agreed a lease of 15 years for the use of the Walled Garden at St. Peter Church, South Uist. No consideration is payable for the lease and the value attributable to the garden is unknown and therefore has not been included as a donation in kind in the financial statements.

**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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Tangible fixed assets**

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

Land and buildings	-2% on cost
Plant and machinery etc	-25% on reducing balance and 20% on cost
Leasehold improvements	-over the lifetime of the lease, due to expire in 2028

Assets under construction are not depreciated until they are brought into use.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Stock consists of furniture that has been restored for sale to the general public. Donated stock yet to be restored is not included within stock

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019

1. ACCOUNTING POLICIES - continued

**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.

A designated fund is that part of the charity's unrestricted funds that the charity trustees have decided to earmark or designate, for a particular purpose.

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.

**Lease commitments**

Rentals paid under operating leases are charged to the SOFA as incurred. Lease obligations are disclosed in the notes to the financial statements.

**Public Benefit Entity Concessionary Loans**

Loan classified as Public Benefit Entity Concessionary Loans are initially measured at the amount received, with the carrying amount subsequently adjusted to reflect any accrued interest payable.

2. OTHER TRADING ACTIVITIES

	31.3.19	31.3.18 as restated
	£	£
Hire of rooms	5,040	8,055
Renewable generation income	2,756	3,740
Broadband mast income	200	150
Other fundraising events	1,610	2,762
EV charger	1,247	-
	<u>10,853</u>	<u>14,707</u>

3. INVESTMENT INCOME

	31.3.19	31.3.18 as restated
	£	£
Deposit account interest	195	82
	<u>195</u>	<u>82</u>

4. NET INCOME/(EXPENDITURE)

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

	31.3.19	31.3.18 as restated
	£	£
Depreciation - owned assets	59,210	56,435
Deficit on disposal of fixed asset	170	-
Fees for accountancy and other services	2,520	6,141
Independent Examination	2,520	2,460
Defined contribution pension	3,999	1,859
	<u>68,419</u>	<u>66,895</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

**Trustees' expenses**

One trustee was paid £92 (2018 - £45) for travelling expense.

The trustees have taken out trustee liability insurance. The annual premium is £448 (2018 - £443).

**6. STAFF COSTS**

	31.3.19	31.3.18 as restated
	£	£
Wages and salaries	315,110	300,125
Social security costs	15,500	14,375
Other pension costs	3,999	1,859
	<u>334,609</u>	<u>316,359</u>

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

	31.3.19	31.3.18
Cothrom staff members - full time	6	6
Cothrom staff members - part time	21	21
	<u>27</u>	<u>27</u>

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

A breakdown of staff members, freelance tutors, volunteers and nursery relief staff is provided in the trustees report.

Key management compensation amounted to £32,190 (2018 - £32,551) during the year.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	626	-	626
<b>Charitable activities</b>			
Adult Learning	54,565	3,181	57,746
National Programmes	37,600	2,594	40,194
Business Training	13,996	31,475	45,471
Cothrom Og	87,782	-	87,782
Re-store	39,418	74,745	114,163
Community Development	312	17,670	17,982
Other activities	87	-	87
Health & Social Care	29,478	-	29,478
Restore Build	-	68,033	68,033
Other trading activities	14,707	-	14,707
Investment income	82	-	82
<b>Total</b>	<u>278,653</u>	<u>197,698</u>	<u>476,351</u>

**Cothrom**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds	Restricted funds	Total funds as restated £
	£	£	£
<b>EXPENDITURE ON</b>			
Raising funds	(446)	-	(446)
<b>Charitable activities</b>			
Adult Learning	63,721	4,960	68,681
National Programmes	45,085	2,594	47,679
Business Training	26,196	29,413	55,609
Cothrom Og	79,862	-	79,862
Re-store	51,216	80,277	131,493
Community Development	3,755	22,735	26,490
Other activities	839	-	839
Health & Social Care	21,107	-	21,107
Depreciation	28,777	27,655	56,432
<b>Total</b>	<b>320,112</b>	<b>167,634</b>	<b>487,746</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(41,459)</b>	<b>30,064</b>	<b>(11,395)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>1,179,824</b>	<b>928,463</b>	<b>2,108,287</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>1,138,365</b>	<b>958,527</b>	<b>2,096,892</b>

**8. PRIOR YEAR ADJUSTMENT**

Upon preparing the financial statements for the year ended 31 March 2019 it was identified that funds for the Comic Relief and Big Lottery Fund - Young Start projects were treated as unrestricted funds but were actually provided for restricted purposes. The income and expenditure associated with these funds have been restated in these financial statements.

Cothrom

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019

9. TANGIBLE FIXED ASSETS

	Freehold property £	Restore building £	Improvements to property £
<b>COST</b>			
At 1 April 2018	1,284,149	927,670	14,588
Additions	-	4,942	-
Disposals	-	-	-
At 31 March 2019	1,284,149	932,612	14,588
<b>DEPRECIATION</b>			
At 1 April 2018	245,324	18,553	3,033
Charge for year	25,070	18,652	1,155
Eliminated on disposal	-	-	-
At 31 March 2019	270,394	37,205	4,188
<b>NET BOOK VALUE</b>			
At 31 March 2019	1,013,755	895,407	10,400
At 31 March 2018	1,038,825	909,117	11,555

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2018	92,513	18,000	20,069	2,356,989
Additions	-	20,195	630	25,767
Disposals	-	(18,000)	-	(18,000)
At 31 March 2019	92,513	20,195	20,699	2,364,756
<b>DEPRECIATION</b>				
At 1 April 2018	66,351	17,430	13,216	363,907
Charge for year	6,540	5,049	2,744	59,210
Eliminated on disposal	-	(17,430)	-	(17,430)
At 31 March 2019	72,891	5,049	15,960	405,687
<b>NET BOOK VALUE</b>				
At 31 March 2019	19,622	15,146	4,739	1,959,069
At 31 March 2018	26,162	570	6,853	1,993,082

Included in freehold property and restore building is freehold land of £32,656 (2018 - £32,656).

An area of ground extending to 85 meters at 15 Ormiclate, South Uist, Western Isles has been granted as security to a grant funder of the charity.

10. STOCKS

	31.3.19 £	31.3.18 as restated £
Finished goods	3,007	3,700

**Cothrom**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**

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

	31.3.19	31.3.18 as restated
	£	£
Trade debtors	76,098	38,062
Accrued income	8,100	23,111
Prepayments	18,000	201
	<u>102,198</u>	<u>61,374</u>

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

	31.3.19	31.3.18 as restated
	£	£
Bank loans and overdrafts (see note 14)	-	2,069
Other loans (see note 14)	3,209	3,172
Trade creditors	35,521	1,167
Credit card	1,219	582
Social security and other taxes	4,576	-
Other creditors	33,356	25,080
Deferred grants	7,196	22,295
Accruals and deferred income	9,255	28,635
	<u>94,332</u>	<u>83,000</u>

Grants totalling £7,196 (2018 - £22,295) were deferred at the year end. The expenditure associated with this income had yet to be incurred or related to projects which commenced after the year end.

**13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.3.19	31.3.18 as restated
	£	£
Other loans (see note 14)	<u>18,000</u>	<u>21,000</u>

**14. LOANS**

An analysis of the maturity of loans is given below:

	31.3.19	31.3.18 as restated
	£	£
Amounts falling due within one year on demand:		
Bank overdraft	-	2,069
Other loans	3,209	3,172
	<u>3,209</u>	<u>5,241</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>3,000</u>	<u>3,000</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>9,000</u>	<u>9,000</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	<u>6,000</u>	<u>9,000</u>

**Cothrom**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**

**14. LOANS - continued**

Loans include a public benefit entity concessionary loan, repayable over a period of ten year with interest payable at 0.5% above base rate.

**15. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.19	31.3.18 as restated
	£	£
Within one year	1,260	2,033
Between one and five years	1,260	-
In more than five years	3,465	-
	<u>5,985</u>	<u>2,033</u>

**16. MOVEMENT IN FUNDS**

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
<b>Unrestricted funds</b>			
General fund	121,816	(2,734)	119,082
Designated Fund - New Restore Building	10,861	(303)	10,558
Designated Fund - Cothrom Centre	1,005,687	(24,621)	981,066
	<u>1,138,364</u>	<u>(27,658)</u>	<u>1,110,706</u>
<b>Restricted funds</b>			
Enterprise on the Edge	229	(76)	153
Big Lottery Fund Grant - Restore development	12,541	(256)	12,285
Landaidd Charitable Trust Ltd	38,999	(941)	38,058
People Postcode Trust	7,232	(723)	6,509
Big Lottery Fund Grant - New restore building	465,150	(12,784)	452,366
CNES Community Capital Grant	98,515	(1,839)	96,676
Scottish Government Regeneration Capital Grant	175,237	(3,461)	171,776
HIE - New restore building	119,638	(2,354)	117,284
Climate Challenge Fund	8,737	(1,590)	7,147
Storas Uibhist	20,800	(2,950)	17,850
Western Isles Development Trust - renewables	9,800	(200)	9,600
SCVO Digital	1,650	(412)	1,238
Princes Trust	-	(125)	(125)
IT upgrade	-	18,000	18,000
For upgrading the garden	-	9,820	9,820
	<u>958,528</u>	<u>109</u>	<u>958,637</u>
<b>TOTAL FUNDS</b>	<u>2,096,892</u>	<u>(27,549)</u>	<u>2,069,343</u>



Cothrom

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019

16. 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	317,865	(320,599)	(2,734)
Designated Fund - Cothrom Centre	-	(24,621)	(24,621)
Designated Fund - New Restore Building	-	(303)	(303)
	<u>317,865</u>	<u>(345,523)</u>	<u>(27,658)</u>
<b>Restricted funds</b>			
Robertson Trust	13,000	(13,000)	-
Alcohol & Drugs Partnership	20,961	(20,961)	-
Big Lottery Fund Grant - New restore building	25,053	(37,837)	(12,784)
CNES Community Capital Grant	513	(2,352)	(1,839)
Scottish Government Regeneration Capital Grant	967	(4,428)	(3,461)
HIE - New restore building	658	(3,012)	(2,354)
Climate Challenge Fund	-	(1,590)	(1,590)
Storas Uibhist	-	(2,950)	(2,950)
Comic Relief	19,984	(19,984)	-
Henry Smith	17,300	(17,300)	-
ScotGrad	3,397	(3,397)	-
SCVO Digital	6,189	(6,601)	(412)
Princes Trust	14,625	(14,750)	(125)
IT upgrade	18,000	-	18,000
For upgrading the garden	9,820	-	9,820
Enterprise on the Edge	-	(76)	(76)
Big Lottery Fund Grant - Restore development	-	(256)	(256)
Landaid Charitable Trust Ltd	-	(941)	(941)
People Postcode Trust	-	(723)	(723)
Western Isles Development Trust - renewables	-	(200)	(200)
	<u>150,467</u>	<u>(150,358)</u>	<u>109</u>
<b>TOTAL FUNDS</b>	<u>468,332</u>	<u>(495,881)</u>	<u>(27,549)</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2019**

**16. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
<b>Unrestricted Funds</b>			
General fund	138,238	(16,422)	121,816
Designated Fund - New Restore Building	11,184	(323)	10,861
Designated Fund - Cothrom Centre	1,030,402	(24,715)	1,005,687
	<hr/> 1,179,824	<hr/> (41,460)	<hr/> 1,138,364
<b>Restricted Funds</b>			
Enterprise on the Edge	305	(76)	229
Big Lottery Fund Grant - Restore development	12,797	(256)	12,541
Robertson Trust	2,760	(2,760)	-
Landaidd Charitable Trust Ltd	40,000	(1,001)	38,999
People Postcode Trust	7,955	(723)	7,232
Big Lottery Fund Grant - New restore building	443,894	21,256	465,150
CNES Community Capital Grant	95,410	3,105	98,515
Scottish Government Regeneration Capital Grant	169,397	5,840	175,237
Big Lottery Fund Grant - Young Start	5,065	(5,065)	-
HIE - New restore building	115,654	3,984	119,638
Climate Challenge Fund	10,676	(1,939)	8,737
Storas Uibhist	10,000	10,800	20,800
Western Isles Development Trust - renewables	10,000	(200)	9,800
Refurbishment of textile banks	4,550	(4,550)	-
SCVO Digital	-	1,650	1,650
	<hr/> 928,463	<hr/> 30,065	<hr/> 958,528
<b>TOTAL FUNDS</b>	<hr/> <hr/> 2,108,287	<hr/> <hr/> (11,395)	<hr/> <hr/> 2,096,892

Cothrom

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019

16. 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	278,653	(295,075)	(16,422)
Designated Fund - Cothrom Centre	-	(24,715)	(24,715)
Designated Fund - New Restore Building	-	(323)	(323)
	<u>278,653</u>	<u>(320,113)</u>	<u>(41,460)</u>
<b>Restricted funds</b>			
Robertson Trust	7,570	(10,330)	(2,760)
People Postcode Trust	-	(723)	(723)
Alcohol & Drugs Partnership	18,245	(18,245)	-
Big Lottery Fund Grant - New restore building	63,990	(42,734)	21,256
CNES Community Capital Grant	5,608	(2,503)	3,105
Scottish Government Regeneration Capital Grant	10,549	(4,709)	5,840
Big Lottery Fund Grant - Young Start	17,284	(22,349)	(5,065)
HIE - New restore building	7,190	(3,206)	3,984
Climate Challenge Fund	-	(1,939)	(1,939)
Storas Uibhist	11,000	(200)	10,800
Western Isles Development Trust - renewables	-	(200)	(200)
Comic Relief	18,317	(18,317)	-
Refurbishment of textile banks	-	(4,550)	(4,550)
Henry Smith	19,400	(19,400)	-
Lloyds TSB Foundation	5,000	(5,000)	-
ScotGrad	11,096	(11,096)	-
SCVO Digital	2,063	(413)	1,650
Princes Trust	386	(386)	-
Enterprise on the Edge	-	(76)	(76)
Big Lottery Fund Grant - Restore development	-	(256)	(256)
Landaidd Charitable Trust Ltd	-	(1,001)	(1,001)
	<u>197,698</u>	<u>(167,633)</u>	<u>30,065</u>
<b>TOTAL FUNDS</b>	<u>476,351</u>	<u>(487,746)</u>	<u>(11,395)</u>

Cothrom

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019

16. MOVEMENT IN FUNDS - continued

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

	At 1.4.17 £	Net movement in funds £	At 31.3.19 £
<b>Unrestricted funds</b>			
General fund	138,238	(19,156)	119,082
Designated Fund - New Restore Building	11,184	(626)	10,558
Designated Fund - Cothrom Centre	1,030,402	(49,336)	981,066
<b>Restricted funds</b>			
Enterprise on the Edge	305	(152)	153
Big Lottery Fund Grant - Restore development	12,797	(512)	12,285
Robertson Trust	2,760	(2,760)	-
Landaidd Charitable Trust Ltd	40,000	(1,942)	38,058
People Postcode Trust	7,955	(1,446)	6,509
Big Lottery Fund Grant - New restore building	443,894	8,472	452,366
CNES Community Capital Grant	95,410	1,266	96,676
Scottish Government Regeneration Capital Grant	169,397	2,379	171,776
Big Lottery Fund Grant - Young Start	5,065	(5,065)	-
HIE - New restore building	115,654	1,630	117,284
Climate Challenge Fund	10,676	(3,529)	7,147
Storas Uibhist	10,000	7,850	17,850
Western Isles Development Trust - renewables	10,000	(400)	9,600
Refurbishment of textile banks	4,550	(4,550)	-
SCVO Digital	-	1,238	1,238
Princes Trust	-	(125)	(125)
IT upgrade	-	18,000	18,000
For upgrading the garden	-	9,820	9,820
	928,463	30,174	958,637
<b>TOTAL FUNDS</b>	<b>2,108,287</b>	<b>(38,944)</b>	<b>2,069,343</b>

Cothrom

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019

16. 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	596,518	(615,674)	(19,156)
Designated Fund - Cothrom Centre	-	(49,336)	(49,336)
Designated Fund - New Restore Building	-	(626)	(626)
	<hr/>	<hr/>	<hr/>
	596,518	(665,636)	(69,118)
<b>Restricted funds</b>			
Robertson Trust	20,570	(23,330)	(2,760)
Alcohol & Drugs Partnership	39,206	(39,206)	-
Big Lottery Fund Grant - New restore building	89,043	(80,571)	8,472
CNES Community Capital Grant	6,121	(4,855)	1,266
Scottish Government Regeneration Capital Grant	11,516	(9,137)	2,379
Big Lottery Fund Grant - Young Start	17,284	(22,349)	(5,065)
HIE - New restore building	7,848	(6,218)	1,630
Climate Challenge Fund	-	(3,529)	(3,529)
Storas Uibhist	11,000	(3,150)	7,850
Comic Relief	38,301	(38,301)	-
Henry Smith	36,700	(36,700)	-
Lloyds TSB Foundation	5,000	(5,000)	-
ScotGrad	14,493	(14,493)	-
SCVO Digital	8,252	(7,014)	1,238
Princes Trust	15,011	(15,136)	(125)
IT upgrade	18,000	-	18,000
For upgrading the garden	9,820	-	9,820
Enterprise on the Edge	-	(152)	(152)
Big Lottery Fund Grant - Restore development	-	(512)	(512)
Landaid Charitable Trust Ltd	-	(1,942)	(1,942)
People Postcode Trust	-	(1,446)	(1,446)
Western Isles Development Trust - renewables	-	(400)	(400)
Refurbishment of textile banks	-	(4,550)	(4,550)
	<hr/>	<hr/>	<hr/>
	348,165	(317,991)	30,174
<b>TOTAL FUNDS</b>	<hr/>	<hr/>	<hr/>
	944,683	(983,627)	(38,944)

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**

**16. MOVEMENT IN FUNDS - continued**

<b>Name of restricted fund(s)</b>	<b>Description, nature and purpose of the fund</b>
Enterprise on the Edge	The Enterprise on the Edge fund is a program designed to help young people across the Outer Hebrides explore enterprising opportunities in their own communities and provide support in setting up their own enterprises. The fund balance carried forward consists of fixed assets.
Big Lottery Fund Grant - Restore Development, Landaid Charitable Trust, Big Lottery Fund Grant - New restore building, CNES Community Capital Grant, Scottish Government Regeneration Capital Grant, HIE - New restore building, Storax Uibhist Renewables, Western Isle Development Trust - Renewables, Henry Smith Charity, Robertson Trust and Lloyds TSB.	For the planning, design, purchase of land and construction of the charity's new restore building. The Big Lottery Fund Grant - New restore building, Henry Smith Charity, Robertson Trust and Lloyds TSB, provide funding towards the salary costs of a full time Development Co-ordinator for the Restore project.
People Postcode Trust	For the charity's walled garden project. The fund balance carried forward consists of funds held as fixed assets.
Big Lottery Fund Grant - Young Start	Two year project starting October 2015 to provide mentoring for 70 young people aged 16-24 on Uist and Barra. This has now been completed.
Climate Challenge Fund	The project will create new community growing space for local produce to reduce food miles and run cooking and meal planning sessions to reduce food waste. Additional activities include food waste collections and composting stations, plus horticultural training and employment opportunities. The fund balance carried forward consists of funds held as fixed assets.
Comic Relief	Received for the charity's digital future project.
The Prince's Countryside Fund	For the charity's mentorprise project, which provides local businesses with advice and mentoring support.
SCVO Digital	For the charity's project to built digital skills in the local community.
HIE - ScotGrad	For a social media and marketing graduate programme.
Co-operative	Provided for upgrading the garden, will be expended in 19/20.
HIE - IT upgrade	Provided for IT equipment upgrade

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2019.

**18. ULTIMATE CONTROLLING PARTY**

The company is limited by guarantee and is controlled by its board of directors.

**Cothrom**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2019**

	31.3.19 £	31.3.18 as restated £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	10,473	626
<b>Other trading activities</b>		
Hire of rooms	5,040	8,055
Renewable generation income	2,756	3,740
Broadband mast income	200	150
Other fundraising events	1,610	2,762
EV charger	1,247	-
	<hr/> 10,853	<hr/> 14,707
<b>Investment income</b>		
Deposit account interest	195	82
<b>Charitable activities</b>		
Comhairle nan Eilean Siar	145,635	108,952
Grants	136,774	198,117
Childcare Partnership	2,454	5,488
Get Ready for Work	14,127	13,178
ESOL	3,874	3,874
Other income	18,650	19,779
Cothrom Og fees	60,346	55,146
Reimbursed expenses	511	2,347
Modern Apprenticeships	-	5,026
Textile Bank income	1,034	963
Fees charged and sales	38,379	30,202
Community Jobs Scotland	13,786	5,457
Training income	4,703	410
Evening classes	350	570
NHS Health Promotion	-	1,440
SCVO Digital	6,188	-
UFI Charitable Trust	-	9,987
	<hr/> 446,811	<hr/> 460,936
<b>Total incoming resources</b>	468,332	476,351
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	3,700	3,254
Closing stock	(3,007)	(3,700)
	<hr/> 693	<hr/> (446)
<b>Charitable activities</b>		
Wages	257,455	246,078
Social security	11,376	10,295
Pensions	3,084	1,514
Rent, rates and water	3,835	4,673
Light and heat	7,336	7,831
Staff travel	11,590	10,644
Course materials, fees	2,944	2,292
Tutor payments	8,207	10,893
Carried forward	305,827	294,220



**Cothrom**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2019**

	31.3.19	31.3.18 as restated
	£	£
<b>Charitable activities</b>		
Brought forward	305,827	294,220
Consumable supplies	3,977	5,234
Care costs	1,070	775
Staff Uniform	-	758
Trainee payments and travel	10,026	13,367
Repairs	7,049	12,131
Staff training	909	2,425
Disclosures and inspections	385	1,385
Motor expenses	5,304	2,506
Staff/student events	6,164	3,173
SCVO Digital Expenses	346	-
Donation	1,500	-
Freehold property	43,722	43,623
Improvements to property	1,155	1,155
Depn of equipment	6,540	8,721
Depn of vehicles	4,920	190
	<hr/>	<hr/>
	398,894	389,663
<b>Support costs</b>		
<b>Management &amp; administration</b>		
Wages	57,655	54,047
Social security	4,124	4,080
Pensions	915	345
Insurance	6,032	6,046
Telephone	2,620	5,952
Postage and stationery	5,085	5,124
Advertising	886	639
Memberships and subscriptions	1,298	851
Water cooler	395	341
Computer support	1,130	572
Sundry expenses	245	1,690
Software licences	686	629
Cleaning	2,564	3,153
Computer equipment	2,873	2,744
Loss on sale of tangible fixed assets	170	-
	<hr/>	<hr/>
	86,678	86,213
<b>Finance</b>		
Bank charges	2,910	1,922
Loan	204	147
	<hr/>	<hr/>
	3,114	2,069
<b>Human resources</b>		
HR Mentoring	1,174	1,282
<b>Governance costs</b>		
Accountancy fees	5,040	8,601
Companies House fee	13	13
Director expenses & AGM	275	351
	<hr/>	<hr/>
	5,328	8,965
<b>Total resources expended</b>	<hr/>	<hr/>
	495,881	487,746
<b>Net expenditure</b>	<hr/>	<hr/>
	(27,549)	(11,395)