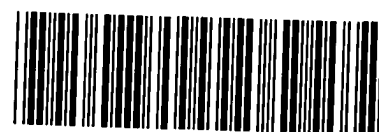


REGISTERED COMPANY NUMBER: SC206325 (Scotland)
REGISTERED CHARITY NUMBER: SC030154

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2015
FOR
URRAS NA HEARADH**

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

THURSDAY



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24/12/2015

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COMPANIES HOUSE

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for the Year Ended 31 March 2015**

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URRAS NA HEARADH

REPORT OF THE TRUSTEES for the Year Ended 31 March 2015

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 2015. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC206325 (Scotland)

Registered Charity number

SC030154

Registered office

Old Primary School
West Tarbert
Isle of Harris
Western Isles
HS3 3BG

Trustees

M Hall	Director	- resigned 9.2.15
Mrs M Williams	Director	
G H Macdonald		
G S A Cumming		
A J Macleod		- appointed 2.9.14
A Campbell		

Independent examiner

A Cumming
Fellow - Association of Chartered Certified Accountants
Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

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.

Urras na Hearadh is a charitable company limited by guarantee, incorporated on 14 April 2000. The company is established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

Members of the board of directors, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are as detailed on page 1.

Membership of the company consists solely of Nominated Members being individuals, institutions and organisations who support the objects of the company and whom the board deem appropriate to be represented among the membership. Nominated Members are entitled to appoint one or more directors; a Nominated Member who is an individual may appoint only himself to serve as a director. Harris Development Limited may appoint 6 directors; Comhairle nan Eilean Siar may appoint 4 directors; Western Isles Enterprise, Scottish Natural Heritage, North Harris Community Council, South Harris Community Council, Harris Voluntary Service, Bays of Harris Association, David Cameron & John MacAulay may appoint 1 director each.

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2015**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have prepared a risk management policy document and this is reviewed annually.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Company's objects are to relieve poverty, advance education and do all other such things that may benefit the communities of the Isle of Harris provided all such things are charitable in law. In furtherance of these objects the company has been providing training in traditional boatbuilding skills and providing a programme of guided walks interpreting the natural heritage of Harris

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity continued a programme of guided walks.

FINANCIAL REVIEW

Reserves policy

The company operates charitable projects which are the subject of specific funding. It has no major core costs and accordingly the directors do not consider it necessary to build up an unrestricted reserve fund.

FUTURE DEVELOPMENTS

The trustees continue to seek ways of furthering the charity's objectives.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Urras na Hearadh 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 22 December 2015 and signed on its behalf by:



A J Macleod - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF URRAS NA HEARADH

I report on the accounts for the year ended 31 March 2015 set out on pages four to eight.

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.



A Cumming
Fellow - Association of Chartered Certified Accountants
Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

22 December 2015

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2015

		Unrestricted fund £	Restricted funds £	31.3.15 Total funds £	31.3.14 Total funds £
	Notes				
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	500	(390)	110	2,300
Activities for generating funds	3	-	-	-	255
Total incoming resources		500	(390)	110	2,555
RESOURCES EXPENDED					
Charitable activities					
Charitable activities		22	-	22	2,127
Governance costs		493	-	493	432
Other resources expended	4	5	-	5	8
Total resources expended		520	-	520	2,567
NET INCOMING/(OUTGOING) RESOURCES					
		(20)	(390)	(410)	(12)
RECONCILIATION OF FUNDS					
Total funds brought forward		216	1,426	1,642	1,654
TOTAL FUNDS CARRIED FORWARD		<u>196</u>	<u>1,036</u>	<u>1,232</u>	<u>1,642</u>

The notes form part of these financial statements

BALANCE SHEET
At 31 March 2015

	Notes	Unrestricted fund £	Restricted funds £	31.3.15 Total funds £	31.3.14 Total funds £
CURRENT ASSETS					
Cash at bank		628	1,636	2,264	3,106
CREDITORS					
Amounts falling due within one year	6	(432)	(600)	(1,032)	(1,464)
NET CURRENT ASSETS		<u>196</u>	<u>1,036</u>	<u>1,232</u>	<u>1,642</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>196</u>	<u>1,036</u>	<u>1,232</u>	<u>1,642</u>
NET ASSETS		<u>196</u>	<u>1,036</u>	<u>1,232</u>	<u>1,642</u>
FUNDS	7				
Unrestricted funds				196	216
Restricted funds				<u>1,036</u>	<u>1,426</u>
TOTAL FUNDS				<u>1,232</u>	<u>1,642</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2015.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2015 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 small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 22 December 2015 and were signed on its behalf by:



A J Macleod -Trustee

**Notes to the Financial Statements
for the Year Ended 31 March 2015**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

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.

2. VOLUNTARY INCOME

	Unrestricted funds £	Restricted funds £	31.3.15 Total funds £	31.3.14 Total funds £
Donations	500	-	500	-
Grants	-	(390)	(390)	2,300
	<u>500</u>	<u>(390)</u>	<u>110</u>	<u>2,300</u>

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

	31.3.15 £	31.3.14 £
Scottish Natural Heritage	-	2,300
Other grants	(390)	-
	<u>(390)</u>	<u>2,300</u>

3. ACTIVITIES FOR GENERATING FUNDS

	Unrestricted funds £	Restricted funds £	31.3.15 Total funds £	31.3.14 Total funds £
Guided walks	-	-	-	255

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2015

4. OTHER RESOURCES EXPENDED

	Unrestricted funds £	Restricted funds £	31.3.15 Total funds £	31.3.14 Total funds £
Bank charges	<u>5</u>	<u>-</u>	<u>5</u>	<u>8</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2015 nor for the year ended 31 March 2014.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2015 nor for the year ended 31 March 2014.

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.15 £	31.3.14 £
Trade creditors	600	1,032
Other creditors	<u>432</u>	<u>432</u>
	<u>1,032</u>	<u>1,464</u>

7. MOVEMENT IN FUNDS

	At 1.4.14 £	Net movement in funds £	At 31.3.15 £
Unrestricted funds			
General fund	216	(20)	196
Restricted funds			
Guided walks	1,426	(390)	1,036
	<u>1,642</u>	<u>(410)</u>	<u>1,232</u>
TOTAL FUNDS	<u>1,642</u>	<u>(410)</u>	<u>1,232</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	500	(520)	(20)
Restricted funds			
Guided walks	(390)	-	(390)
	<u>110</u>	<u>(520)</u>	<u>(410)</u>
TOTAL FUNDS	<u>110</u>	<u>(520)</u>	<u>(410)</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2015

8. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

URRAS NA HEARADH

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2015**

	Unrestricted funds £	Restricted funds £	31.3.15 Total funds £	31.3.14 Total funds £
INCOMING RESOURCES				
Voluntary income				
Donations	500	-	500	-
Grants	<u>-</u>	<u>(390)</u>	<u>(390)</u>	<u>2,300</u>
	500	(390)	110	2,300
Activities for generating funds				
Guided walks	<u>-</u>	<u>-</u>	<u>-</u>	<u>255</u>
Total incoming resources	500	(390)	110	2,555
RESOURCES EXPENDED				
Charitable activities				
Postage and stationery	7	-	7	-
Guided walks	-	-	-	1,103
Publicity and leaflets	-	-	-	365
Room hire	15	-	15	-
Management fees - Harris Development Limited	<u>-</u>	<u>-</u>	<u>-</u>	<u>659</u>
	22	-	22	2,127
Governance costs				
Accountancy	480	-	480	432
Annual return fee	<u>13</u>	<u>-</u>	<u>13</u>	<u>-</u>
	493	-	493	432
Other resources expended				
Bank charges	<u>5</u>	<u>-</u>	<u>5</u>	<u>8</u>
Total resources expended	520	-	520	2,567
Net expenditure	<u>(20)</u>	<u>(390)</u>	<u>(410)</u>	<u>(12)</u>

This page does not form part of the statutory financial statements