Arkaig Community Forest

Scottish Charity Number SC045209

Annual Report and Financial Statements

For the year ended 31st March 2026

Arkaig Community Forest
Scottish Charity Number SC045209

Independent examiner's report to the trustees on the unaudited accounts of Arkaig Community Forest.

I report on the accounts of the SCIO for the year ended 31st March 2026 which are set out on pages 3 to 6.

Respective responsibilities of trustee and independent 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 trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 independent examiner's statement

My examination is 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 seeks explanations from the 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 comply with Regulation 9 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.

Marie McMillan Cert Acct (Open)
Date: - 13th October 2026
Finance Manager
Voluntary Action Lochaber
An Drochaid, Claggan Road
Fort William
PH33 6PH

VOLUNTARY ACTION LOCHABER
Buidheann Saor-Thoileach Locaibsair

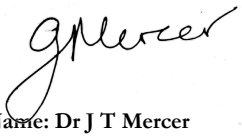
Arkaig Community Forest
Receipts and Payments Accounts
For the year ended 31st March 2026
Scottish Charity Number SC045209

	Note	Year to 2026 Unrestricted £	Year to 2026 Restricted £	Year to 2026 Total £	Year to 2025 Total £
Incoming resources					
Grants and Donations					
Grants	4	-	98,665	**98,665**	91,683
Donations	5	6,667	-	**6,667**	795
Bank interest received		-	-	**-**	-
Incoming Resources from Generated Funds					
Income for Services	8	1,816	9,686	**11,502**	4,950
Activities for generating funds	9	20,445	-	**20,445**	-
Incoming resources from charitable activities	10	8,433	-	**8,433**	6,049
Miscellaneous Income		134	22	**156**	-
Other Income					
Tree Nursery		1,351	-	**1,351**	11,258
Deer Larder		54	-	**54**	5,207
General Income		-	-	**-**	2,209
Total Receipts		38,900	108,372	**147,272**	122,151
Resources expended					
Staff / Salary Costs		19,038	-	**19,038**	13,762
Volunteer Co-Ordinator		-	10,292	**10,292**	5,151
Freelance / Staff / Volunteer Expenses		649	-	**649**	-
Insurance		2,547	-	**2,547**	2,063
Internet & Website		1,616	-	**1,616**	1,171
Sundries		358	-	**358**	-
Subscriptions / Licences		219	-	**219**	55
Training Costs		312	78	**390**	406
Welfare Unit		-	-	**-**	1,506
Electricity		1,726	-	**1,726**	1,922
Professional Fees		1,054	-	**1,054**	1,054
Inspiring Scotland		-	3,797	**3,797**	3,409
Deer Larder Expenses		5,994	-	**5,994**	5,310
Community Resilience (CLLD)		-	6,000	**6,000**	-
Forest School Redevelopment (SSE)		-	12,795	**12,795**	-
Forest School		3,181	-	**3,181**	1,451
NatureScot NRF Project		-	59,292	**59,292**	47,571
Gusach Restoration (Mossy Earth)		-	41,760	**41,760**	50,640
Health & Safety		658	-	**658**	-
Event / Activity Costs		14	350	**364**	250
Workshops		-	-	**-**	1,437
Tree Nursery Expenses		7,753	1,500	**9,253**	3,313
Solar Panel Costs		-	-	**-**	4,125
Bank Charges		10	-	**10**	-
Governance Costs					
Independent Examination	7	230	-	**230**	150
Total Payments		45,357	135,865	**181,222**	144,745

Arkaig Community Forest
Receipts and Payments Accounts
For the year ended 31st March 2026
Scottish Charity Number SC045209

		Year to 2026 Unrestricted £	Year to 2026 Restricted £	Year to 2026 Total £	Year to 2025 Total £
Surplus/(Deficit) for the year before transfers		(6,457)	(27,492)	**(33,949)**	(22,593)
Transfers between funds	6	(1,781)	1,781	**-**	-
Surplus/(Deficit) for the year		(8,239)	(25,711)	**(33,949)**	(22,593)
Statement of Balances - as at 31st March 2026					
Opening cash at bank and in hand		29,622	36,452	**66,074**	88,667
Add Income		38,900	108,372	**147,272**	122,151
		68,522	144,824	**213,346**	210,818
Less Expenditure		45,357	135,865	**181,222**	144,745
Transfers	6	(1,781)	1,781	**-**	-
Closing cash at bank and in hand		21,383	10,741	**32,125**	66,074
Bank and Cash Balances					
Treasurer's Account (ACF)		21,383	10,741	**32,125**	55,792
Treasurer's Account (TN)		-	-	**-**	10,282
Outstanding Lodgements		-	-	**-**	-
Outstanding Cheques		-	-	**-**	-
Petty Cash		-	-	**-**	-
	11 & 12	21,383	10,741	**32,125**	66,074
		-	-	-	-

Signed on behalf of all Trustees:



Name: Dr J T Mercer
Date: 13th October 2026

Arkaig Community Forest
Scottish Charity Number SC045209
Notes to the accounts
For the year ended 31st March 2026

1 **Basis of Accounting**

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 **Nature and purpose of funds**

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the SCIO.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3 **Related party transactions**

No remuneration was paid to the trustees or any connected persons during the year (2025: £NIL).

4 **Grants**

	Unrestricted Funds	Restricted Funds	Total 2026	Total 2025
SSE Renewables	-	42,795	42,795	-
Nature Restoration Fund	-	48,370	48,370	48,370
Highlands & Islands Climate Hub	-	6,000	6,000	-
Scotland The Big Picture	-	1,500	1,500	-
Mossy Earth Ltd	-	-	-	40,400
Foundation Scotland	-	-	-	913
King Charles Charitable Fund	-	-	-	2,000
	-	98,665	98,665	91,683

5 **Donations**

	Unrestricted Funds	Restricted Funds	Total 2026	Total 2025
The Corrour Foundation	5,000	-	5,000	-
Foundation Scotland	500	-	500	-
Arkaig Ospreys	600	-	600	-
Misc Donations	567	-	567	495
Arnold Clark	-	-	-	300
	6,667	-	6,667	795

6 **Transfers between funds**

£2,693 was transferred from unrestricted funds to restricted funds during the year to clear overspend on completed Projects. £913 was transferred from restricted funds to unrestricted funds to clear underspend with agreement from Funder. Net value of transfers is £1,781 (2025: £6,701).

7 **Governance Costs**

	Unrestricted Funds	Restricted Funds	Total 2026	Total 2025
Independent Examination	230	-	230	150
	230	-	230	150

8 **Income for Services**

	Unrestricted Funds	Restricted Funds	Total 2026	Total 2025
Income for Services	1,816	-	1,816	450
Volunteer Co-Ordinator	-	9,686	9,686	4,500
	1,816	9,686	11,502	4,950

9 **Activities for generating funds**

	Unrestricted Funds	Restricted Funds	Total 2026	Total 2025
Venison Income	8,175	-	8,175	-
Tree Sales	12,271	-	12,271	-
	20,445	-	20,445	-

10 **Gross receipts from other charitable activities**

	Unrestricted Funds	Restricted Funds	Total 2026	Total 2025
Woodland Trust - Rental Income	1,440	-	1,440	1,200
Welfare Unit Hire	6,400	-	6,400	4,200
Event Income	593	-	593	649
	8,433	-	8,433	6,049

11 **Unrestricted Funds**

	At 1st April 2025	Incoming	Outgoing	Transfers	At 31st March 2026
Unrestricted Funds	29,622	38,900	(45,357)	(1,781)	21,383
	29,622	38,900	(45,357)	(1,781)	21,383

12 **Restricted Funds**

	At 1st April 2025	Incoming	Outgoing	Transfers	At 31st March 2026
Nature Restoration Fund	(7,080)	48,370	(59,292)	-	(18,002)
Highlands & Islands Climate Hub	78	-	(78)	-	-
CLLD Fund	-	6,000	(6,000)	-	-
Scotland The Big Picture	-	1,500	(1,500)	-	-
Rotary Club of Lochaber	50	-	(50)	-	-
Gusach Restoration	39,760	-	(41,760)	2,000	-
SSE Renewables	-	42,795	(12,795)	-	30,000
Inspiring Scotland	3,082	22	(3,797)	694	-
Volunteer Co-Ordinator	(651)	9,686	(10,292)	-	(1,257)
Arnold Clark	300	-	(300)	-	-
Foundation Scotland	913	-	-	(913)	-
	36,452	108,372	(135,865)	1,781	10,741

Nature Restoration Fund - Restoration of Landscapes
Highlands & Islands Climate Hub / Rotary Club of Lochaber / Arnold Clark - Community Events & Activities
CLLD Fund - Community Resilience
Mossy Earth Ltd - Gusach Restoration
SSE Renewables - Forest School Redevelopment
Inspiring Scotland - Resilient Community Forest Project
Woodland Trust / Foundation Scotland - Volunteer Co-ordinator
Scotland The Big Picture - Nursery Equipment