REGISTERED COMPANY NUMBER: SC216006 (Scotland)
REGISTERED CHARITY NUMBER: SC038920

Report of the Trustees and

Financial Statements for the Year Ended 31 December 2025

for

CO-CHOMUNN NA PAIRC

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

Contents of the Financial Statements
for the Year Ended 31 December 2025

Report of the Trustees
for the Year Ended 31 December 2025

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 December 2025. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company promotes and supports the advancement of community development, education, and the provision of recreational facilities in the Western Isles and in particular in the area of south Lochs for the benefit of the social welfare of the local inhabitants and visitors to the area. Our aim is to safeguard and improve community facilities, taking advantage of opportunities to attract visitors to supplement demand from local residents.

Significant activities

The outcomes and benefits which the Co Chomunn and Ravenspoint aim to achieve are as follows:

- Improved services and amenities for the South Lochs community to tackle rural disadvantage based on the development of local assets, in particular the area's outstanding history, heritage, Gaelic culture, and environment.

- Partnership working with other local groups to increase awareness of and pride in the area's Gaelic culture and heritage, and outstanding wildlife, contributing to national and local objectives for Gaelic and the environment.

- Additional jobs and other income-generating opportunities for the South Lochs community based on our local resources.

- A more enterprising and unified community in South Lochs, equipped with new skills to work together to meet the challenges facing this remote area and to seize opportunities for sustainable economic, social, and cultural development.

- In due course, improved job and income-generating opportunities locally, better services and amenities, and an improved showcase for community life, which will help to tackle the long-term problems of rural disadvantage, for example a declining population and an elderly age structure, by making South Lochs a more attractive place to live and a more sustainable community.

- A sustainable future for the Ravenspoint Centre itself, taking full advantage of its magnificent natural setting, extending our skills base by creating new posts, and generating increased income so that jobs can be sustained or increased.

We collect information from the community about their views on the services provided at Ravenspoint, and hold an annual meeting to discuss priorities for the year ahead. This ensures that we receive regular feedback on the services we provide, and allows us to shape future services in the light of the views of our customers and other local residents.

Report of the Trustees
for the Year Ended 31 December 2025

ACHIEVEMENTS AND PERFORMANCE
Charitable activities
The past year has been one of continued development and community involvement for Co-Chomunn na Pairc. The Board would like to place on record its sincere thanks to two outgoing directors for their commitment and contribution to the organisation and the wider community. We are also pleased that a former director has returned to the Board, bringing valuable experience and renewed support for our charitable objectives. Throughout the year, the Board continued to strengthen its skills and capacity to support the long-term sustainability of Ravenspoint and the wider community.

The organisation also played a pivotal role in the development and operation of the Pairc Area Forum, helping to bring together community organisations from across the district to identify priorities and opportunities for local development through the Local Place Plan process which is ongoing into 2026. A significant achievement during the year was securing funding through the Coastal Communities Crown Estate Fund on behalf of the Pairc Area Forum. This enabled the establishment of a small projects grant scheme to be delivered early in 2026 and designed to support a range of smaller community groups and initiatives throughout the district, helping local organisations to undertake projects that might otherwise have struggled to access funding. We have also helped support the Scottish Government and Comhairle deliver the Cost-of-Living Crisis support locally in Lochs with the warm spaces which was delivered with significant volunteer support in collaboration with Ravenspoint Trading Ltd.

The hostel experienced a very positive year, with income increasing significantly compared with the previous year, demonstrating the continuing importance of visitors to the local economy and the appeal of the Ravenspoint facilities. The charity also continued to generate income from its renewable energy assets through the Feed-in Tariff scheme and secured external grant funding to support community activities and local priorities.

In addition, the organisation achieved further employment growth during the year. Across Co-chomunn na Pairc and Ravenspoint Trading Ltd, a total of 10 staff were employed at various points during the year, albeit predominantly in part-time and flexible roles. This reflects our ongoing commitment to sustaining local employment opportunities while delivering essential services and facilities within a fragile rural community.

FINANCIAL REVIEW
Reserves policy
It is the charity's policy to retain sufficient reserves to operate without financial restrain. The trustees appreciate that to achieve their development plan and establish the company on a sound financial footing additional sources of income have to be secured.

The Trustees continue to maintain prudent cost control and make donations available to deal with a potential trading deficit by Ravenspoint Trading Ltd.

The cash reserves of the Restricted Funds held at the year-end were as follows:
- CNES - Coastal Communities (for Pairc Area Forum) - £3,000
- Gaelic promotion - £375

The charity had unrestricted net current assets of £65,531 (2024 - £53,615), excluding the inter-company loan with Ravenspoint Trading Ltd. The trustees are satisfied with this level of reserves, given the challenges faced during 2025.

FUTURE PLANS
The company have plans to pursue the further development of Ravenspoint as financial resources enable them to do so. Meanwhile, all efforts continue to be made to provide essential services whilst remaining financially stable.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees
The trustees consider the range of skills required and appoint or endorse new trustees at the annual general meeting.

Report of the Trustees
for the Year Ended 31 December 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Co-Chomunn na Pairc has established a wholly owned subsidiary, Ravenspoint Trading Ltd, a company limited by shares, which began trading in July 2010.

The subsidiary company accounts for the operations of the community shop and cafe, with Co-Chomunn na Pairc owning the building and other capital assets at Ravenspoint, running the hostel and Gaelic courses, and renting space to other community organisations.

In practice, the strategic guidance by Directors and management of the two companies are carried out jointly.

Ravenspoint Trading Ltd and Co-Chomunn na Pairc share some directors, and staff operate across the two companies, with an emphasis on flexibility between various activities.

We currently provide some 2 FTE (full-time equivalent) jobs over the year as a whole. The shop is open 11am-4.30pm Mondays-Saturdays.

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 main risks that might affect the success of Ravenspoint are tabulated below, with an indication of how they would be managed - either to prevent occurrence of the risk or to mitigate its impact. The Co-Chomunn Board would take responsibility for all action that might be required should a risk materialise.

Risk	**Impact**	**Probability**	**Action to Avoid / Mitigate**
Cannot recruit staff to posts at planned salary levels	High	Medium (a general shortage of candidates to fill vacancies in the area)	Consider increasing salaries or introducing more flexible working hours.
Loss of Co-Chomunn Directors	Medium	Medium	Recruit comparably qualified individuals as replacements.
Failure to achieve café and shop target turnover	Medium (Robust to 10% reduction in projections, and other income streams could be developed to compensate)	High	Explore potential to develop alternative models of service delivery to maintain viability.
Failure to achieve hostel target turnover	Medium	Medium	Prioritise promotion of Hostel in online marketing and on website.Develop new income streams to capitalise on Hostel visits.
Increased energy costs	Medium	Medium	Develop alternative energy supplies and increased energy efficiency measures
Failure of existing model to deliver sustainability	High	High	Continue to review model to identify and test alternative approaches.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC216006 (Scotland)

Registered Charity number
SC038920

Report of the Trustees
for the Year Ended 31 December 2025

Registered office
Ravenspoint Visitor Centre
Kershader
Lochs
Isle of Lewis
HS2 9QA

Trustees
I M Nicolson (resigned 7.8.26)
A D McDowall
D Wilson
A E Macleod
L W H Crosland-Thomson (appointed 19.5.25) (resigned 14.10.25)
C F Coles (resigned 14.8.25)

Independent Examiner
Andrew Cumming CA
Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

Website
www.ravenspoint.net

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of Co-chomunn na Pairc 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. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they 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

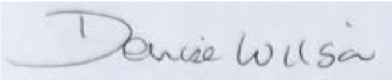
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that 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.

Report of the Trustees
for the Year Ended 31 December 2025

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 13 August 2026 and signed on its behalf by:



D Wilson - Trustee

Independent Examiner's Report to the Trustees of
Co-chomunn na Pairc

I report on the accounts for the year ended 31 December 2025 set out on pages seven to seventeen.

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. 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.

Andrew Cumming CA
The Institute of Chartered Accountants of Scotland

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

13 August 2026

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	Unrestricted fund £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,744	-	5,744	8,350
Charitable activities	5				
Hostel activities		35,050	-	35,050	19,264
Other charitable activities		2,738	18,999	21,737	19,000
Scottish Power FITS Income		13,850	-	13,850	20,084
Other trading activities	3	-	-	-	311
Investment income	4	3,000	-	3,000	2
Total		60,382	18,999	79,381	67,011
EXPENDITURE ON					
Charitable activities					
Hostel activities		17,620	-	17,620	-
Other charitable activities		29,804	17,999	47,803	77,705
Depreciation		-	17,743	17,743	17,743
Total		47,424	35,742	83,166	95,448
NET INCOME/(EXPENDITURE)		12,958	(16,743)	(3,785)	(28,437)
RECONCILIATION OF FUNDS					
Total funds brought forward		149,679	235,916	385,595	414,032
TOTAL FUNDS CARRIED FORWARD		162,637	219,173	381,810	385,595

The notes form part of these financial statements

Balance Sheet
31 December 2025

	Notes	Unrestricted fund £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	10	57,124	215,798	272,922	290,666
Investments	11	1	-	1	1
		57,125	215,798	272,923	290,667
CURRENT ASSETS					
Debtors	12	41,615	-	41,615	39,072
Cash at bank		64,857	3,375	68,232	58,886
		106,472	3,375	109,847	97,958
CREDITORS					
Amounts falling due within one year	13	(960)	-	(960)	(3,030)
NET CURRENT ASSETS		105,512	3,375	108,887	94,928
TOTAL ASSETS LESS CURRENT LIABILITIES		162,637	219,173	381,810	385,595
NET ASSETS		162,637	219,173	381,810	385,595
FUNDS	14				
Unrestricted funds				162,637	149,679
Restricted funds				219,173	235,916
TOTAL FUNDS				381,810	385,595

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 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.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 December 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13 August 2026 and were signed on its behalf by:

D Wilson - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 December 2025

1. ACCOUNTING POLICIES

Consolidated accounts
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 2019)', 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, with the exception of investments which are included at market value.

Individual accounts are prepared for Co-chomunn na Pairc and Ravenspoint Trading Ltd. These are filed at the Registrar of Companies.

Where the consolidated income (after adjusting for inter-company transactions) for the year exceeds £500,000 consolidated accounts are prepared. This was not the case during the year under review.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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

Freehold property	-	2% depreciation on cost and not provided
Wind turbines	-	5% depreciation on cost
Fuel tank	-	10% depreciation on cost
Fixtures and fittings	-	20% depreciation on cost
Computer equipment	-	25% depreciation on cost

The trustees took the decision to stop providing for depreciation on the older part (non-extension) of the property with effect from 1 January 2016. This was decided following consideration of the estimated residual value of the asset which has been upgraded significantly over the past number of years, in particular the hostel.

The effect of this change has been to stop charging £1,579 depreciation to the Unrestricted General Fund each year. Depreciation on the Restricted Capital Fund property will continue as before but be kept under review by the trustees.

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.

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Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	31.12.25 Total funds	31.12.24 Total funds
	£	£	£	£
Donations	5,744	-	5,744	8,350

3. OTHER TRADING ACTIVITIES

	Unrestricted funds	Restricted funds	31.12.25 Total funds	31.12.24 Total funds
	£	£	£	£
Administration fees	-	-	-	311

4. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	31.12.25 Total funds	31.12.24 Total funds
	£	£	£	£
Rents received	2,758	-	2,758	-
Deposit account interest	242	-	242	2
	3,000	-	3,000	2

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.12.25	31.12.24
		£	£
Hostel income	Hostel activities	35,050	19,264
Grants	Other charitable activities	18,999	19,000
Sundry income	Other charitable activities	1,537	-
Fundraising events	Other charitable activities	1,201	-
Scottish Power FITS income	Scottish Power FITS Income	13,850	20,084
		70,637	58,348

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

	31.12.25	31.12.24
	£	£
Comhairle nan Eilean Siar	17,999	-
The Crown Estate	-	18,000
Pairc Community Council	1,000	-
The Pairc Trust	-	1,000
	18,999	19,000

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

6. NET INCOME/(EXPENDITURE)

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

	31.12.25	31.12.24
	£	£
Depreciation - owned assets	17,744	17,742
Hire of plant and machinery	832	2,342

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

8. STAFF COSTS

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

	31.12.25	31.12.24
Management and support staff	2	2

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	8,350	-	8,350
Charitable activities			
Hostel activities	19,264	-	19,264
Other charitable activities	-	19,000	19,000
Scottish Power FITS Income	20,084	-	20,084
Other trading activities	311	-	311
Investment income	1	1	2
Total	48,010	19,001	67,011
EXPENDITURE ON			
Charitable activities			
Other charitable activities	40,502	37,203	77,705
Depreciation	-	17,743	17,743
Total	40,502	54,946	95,448
NET INCOME/(EXPENDITURE)	7,508	(35,945)	(28,437)

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Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	142,171	271,861	414,032
TOTAL FUNDS CARRIED FORWARD	149,679	235,916	385,595

10. TANGIBLE FIXED ASSETS

	Freehold property £	Wind turbines £	Fuel tank £
COST			
At 1 January 2025 and 31 December 2025	276,100	97,311	178,689
DEPRECIATION			
At 1 January 2025	73,100	63,252	125,082
Charge for year	3,943	4,866	8,935
At 31 December 2025	77,043	68,118	134,017
NET BOOK VALUE			
At 31 December 2025	199,057	29,193	44,672
At 31 December 2024	203,000	34,059	53,607

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2025 and 31 December 2025	66,217	1,484	619,801
DEPRECIATION			
At 1 January 2025	66,217	1,484	329,135
Charge for year	-	-	17,744
At 31 December 2025	66,217	1,484	346,879
NET BOOK VALUE			
At 31 December 2025	-	-	272,922
At 31 December 2024	-	-	290,666

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

11. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2025 and 31 December 2025	1
NET BOOK VALUE	
At 31 December 2025	1
At 31 December 2024	1

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Ravenspoint Trading Ltd
Registered office:
Nature of business: Community shop

Class of share:	% holding
Ordinary	100

	31.12.25 £	31.12.24 £
Aggregate capital and reserves	(495)	(1,358)
Profit for the year	863	6,043

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Trade debtors	1,634	133
Amounts owed by Ravenspoint Trading Ltd	39,981	38,939
	41,615	39,072

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Trade creditors	-	930
Accrued expenses	960	2,100
	960	3,030

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

14. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	149,679	12,958	162,637
Restricted funds			
General fund	2,000	1,000	3,000
Capital projects	233,542	(17,743)	215,799
Gaelic courses and promotion	374	-	374
	235,916	(16,743)	219,173
TOTAL FUNDS	385,595	(3,785)	381,810

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	60,382	(47,424)	12,958
Restricted funds			
General fund	18,999	(17,999)	1,000
Capital projects	-	(17,743)	(17,743)
	18,999	(35,742)	(16,743)
TOTAL FUNDS	79,381	(83,166)	(3,785)

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	142,171	7,508	149,679
Restricted funds			
General fund	20,203	(18,203)	2,000
Capital projects	251,284	(17,742)	233,542
Gaelic courses and promotion	374	-	374
	271,861	(35,945)	235,916
TOTAL FUNDS	414,032	(28,437)	385,595

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,010	(40,502)	7,508
Restricted funds			
General fund	19,000	(37,203)	(18,203)
Capital projects	1	(17,743)	(17,742)
	19,001	(54,946)	(35,945)
TOTAL FUNDS	67,011	(95,448)	(28,437)

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

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	142,171	20,466	162,637
Restricted funds			
General fund	20,203	(17,203)	3,000
Capital projects	251,284	(35,485)	215,799
Gaelic courses and promotion	374	-	374
	271,861	(52,688)	219,173
TOTAL FUNDS	414,032	(32,222)	381,810

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 £
Unrestricted funds			
General fund	108,392	(87,926)	20,466
Restricted funds			
General fund	37,999	(55,202)	(17,203)
Capital projects	1	(35,486)	(35,485)
	38,000	(90,688)	(52,688)
TOTAL FUNDS	146,392	(178,614)	(32,222)

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

14. MOVEMENT IN FUNDS - continued

Restricted Capital Fund
This fund is used to account for income received for capital projects carried out by the charity. The three projects included in this fund are the wind turbines, the extension to the cafe and centre and the fuel pump project. The fund is fully expended and so the depreciation charge is the only activity.

Restricted Capital Fund
This fund is used to account for the income and expenditure relating to the specific revenue projects undertaken by the charity.

Restricted Gaelic Courses and Promotion
This fund is used to account for the income and expenditure relating to the Gaelic courses run by the charity and related promotional work.

15. RELATED PARTY DISCLOSURES

Debtors due within one year include £39,981 (2024 - £38,939) due to Co-Chomunn na Pairc from Ravenspoint Trading Ltd, the wholly-owned subsidiary company. There are no repayment terms in place and no interest is charged on the balance due.

During the year Ravenspoint Trading Ltd received funding of of £13,999 (2024: £36,723) from Co-Chomunn na Pairc (£7,500 of the 2024 grant was deferred, being funding received for a capital project). These grants were considered to fall within the stated objectives of the charity that the trading subsidiary was set up to fulfill.

16. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	5,744	-	5,744	8,350
Other trading activities				
Administration fees	-	-	-	311
Investment income				
Rents received	2,758	-	2,758	-
Deposit account interest	242	-	242	2
	3,000	-	3,000	2
Charitable activities				
Hostel income	35,050	-	35,050	19,264
Scottish Power FITS income	13,850	-	13,850	20,084
Grants	-	18,999	18,999	19,000
Sundry income	1,537	-	1,537	-
Fundraising events	1,201	-	1,201	-
	51,638	18,999	70,637	58,348
Total incoming resources	60,382	18,999	79,381	67,011
EXPENDITURE				
Charitable activities				
Grants to institutions	-	11,000	11,000	6,980
Support costs				
Management				
Wages and pensions	19,086	-	19,086	10,618
Utilities	832	-	832	2,342
Insurance	6,383	-	6,383	5,793
Light and heat	2,021	-	2,021	428
Postage, stationery & computer	49	-	49	81
Sundries	41	-	41	-
Repairs and developments	1,837	-	1,837	10,500
Bank charges and interest	781	-	781	581
Advertising and publicity	270	-	270	-
Training and subscriptions	156	-	156	894
Website	721	-	721	600
Rent	-	-	-	65
Shop costs	2,303	-	2,303	-
Community shop support	8,000	5,999	13,999	36,723
Defibrillator	1,000	1,000	2,000	-
Carried forward	43,480	6,999	50,479	68,625

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
Management				
Brought forward	43,480	6,999	50,479	68,625
Depreciation - freehold property	-	3,943	3,943	3,943
Depreciation - wind turbines	-	4,866	4,866	4,866
Depreciation - fuel tank	-	8,934	8,934	8,934
	43,480	24,742	68,222	86,368
Governance costs				
Accountancy fees	2,460	-	2,460	2,100
Legal and professional fees	1,484	-	1,484	-
	3,944	-	3,944	2,100
Total resources expended	47,424	35,742	83,166	95,448
Net (expenditure)/income	12,958	(16,743)	(3,785)	(28,437)