

REGISTERED COMPANY NUMBER: SC111557 (Scotland)
REGISTERED CHARITY NUMBER: SC013660

Report of the Trustees and
Financial Statements for the Year Ended 31 December 2025
for
GATLIFF HEBRIDEAN HOSTELS TRUST

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for the Year Ended 31 December 2025**

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GATLIFF HEBRIDEAN HOSTELS TRUST

Report from the Chair for the Year Ended 31 December 2025

This is the report on a year of positive activity at or for the hostels, for which I am grateful to our wardens, members, volunteers, donors and my fellow directors. Directors work at both the strategic and operational levels. Policy discussions at Board and Committee level are translated into the action by the Directors themselves. We have no paid staff. Herbert Gatliff was a great believer in encouraging those with ideas to put them into action.

We have now recorded over 200,000 overnights since the first hostel, Rhenigidale, opened in May 1962. This wonderful achievement due to the diligence of generations of trustees, wardens, local supporters, donors and members.

During 2025 we resolved to install air sourced heat pumps at our hostels and, in spring of 2026 we installed the first at Rhenigidale as a pilot. It delivers heating and hot water throughout the hostel. We will consider our experience with this installation before going on to plan installations at our other hostels.

The spring work parties in 2025 and 2026, and use of local contractors, are making visible inroads into the list of maintenance jobs. All our hostels are wind and weather proof but, of course, this is a never ending task considering the weather experienced in the islands.

We are grateful to Courtney, Kate, Ruth and Sara who ensure that everything runs very smoothly day to day at the hostels. We said goodbye to Ruth, who has returned home to Australia. We thank Courtney for holding the fort for so long. Thanks are also due to my three colleagues, Alan, Christine and Linda who act as hostel organisers. They keep in close touch with their hostels and wardens. They also deal with the many enquires which arrive in the individual hostel email boxes. I also thank Neil for taking on the important role of 'compliance officer'. He is responsible for ensuring the hostels comply the electricity, gas, fire alarms and chimney sweeping regulations.

We created a Schemes Sub-committee in 2025. This will oversee our capital budget and ensure that plans to improve the hostels get the scrutiny they require, and are delivered successfully: important considerations in view of escalating island building costs. I thank Alan, Dave, Nick and Tony for being such active members of the Schemes Sub-committee. I also thank Stuart for keeping our finances on an even keel. And I thank John for the flare with which he conveys the news about hostels and Hebridean activities to the members, donors and hostellers, not to mention the outside world!

Though we are no closer to seeing overnights reach their pre-covid numbers everyone has done their best, for which I am grateful. We have gone through another year of discouraging national press stories about issues with island ferry services. I, do however, thank Cal Mac staff on the boats and at the ports who do all they can to help passengers on their way.

Peter Clarke MBE - Chair of the Board of Directors.

GATLIFF HEBRIDEAN HOSTELS TRUST

Report of the Trustees for the Year Ended 31 December 2025

The Trustees of the charity, who are also Directors of the company 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. For consistency the Trustees are referred to as Directors throughout this report. We have taken the opportunity to update our report beyond the year end to May 2026, for the benefit of members.

The Directors have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) 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).

THE TRUST'S OBJECTS

The Gatliff Hebridean Hostels Trust provides small, simple, self-catering youth hostels to a comfortable standard in the Outer Hebrides to encourage all, but especially younger people of limited means, to explore the Outer Hebrides of Scotland. We cater for individual non-motorised travellers, walkers, cyclists, those in canoes and kayaks and on horse-back in groups of less than five. We provide no facilities for camper vans.

We want to encourage interest in the natural environment of the islands, their wilderness areas and unique habitats, the birds and animals. We also want to encourage an understanding of the crofting and fishing communities of the islands, their Gaelic language and culture.

We want to stimulate traditional skills such as thatching and dry-stone wall construction. We have a vital interest in these vernacular skills as the owners of three traditional thatched buildings, all of which stand in conservation areas, two of which are Listed by Historic Environment Scotland. We also encourage other skills which are hard to find in the islands such as plumbing and electrical skills.

We place as much as possible of the work of maintaining and improving the hostels with island based businesses.

History

The Gatliff Hebridean Hostels Trust was incorporated on 10 June 1988 to run the hostel activities of The Gatliff Trust as a company limited by guarantee registered number 111557 Scotland. The Hebridean Hostellers group was started in 1984.

The Gatliff Trust was founded in 1961 by Herbert Gatliff in (1897-1977) as an English Charity, registration number: 202782. Since taking over the Gatliff hostels the Gatliff Hebridean Hostels Trust has done its best to carry forward the traditional approach to youth hostelling in the islands, that hostels are places run by hostellers for hostellers, consistent with the requirements of today's hostellers. In 2023 the Gatliff Trust notified us that it was ceasing to operate prior to dispersing its assets and seeking de-registration. It was removed from the Register of Charities in England and Wales on 12 March 2026 and its assets were passed to the Gatliff Hebridean Hostels Trust.

It is 64 years since the first hostel opened. This was at Rhenigidale on the isle of Harris. The Gatliff Trust ran the hostels for 26 years and the Gatliff Hebridean Hostels Trust have run them for 38 years. Over the years there have been six Gatliff hostels: Berneray (since 1977), Claddach Baleshare (1982 - 1992), Garenin (1991 - 2010), Howmore (since 1966), Rhenigidale (since 1962) and Scarp (1965 - 1970). We currently operate three hostels: Berneray, Howmore and Rhenigidale. Over the 64 years of hostel operation, including 2025, one or other of the Trusts has operated five hostels for 2 years; four for 27 years; three for 25 years, two for 7 years, and for 3 years, 1 hostel. By the end of 2025 our hostels, including those which have closed, had record 200,772 overnights.

Constitution

The Trust is a company limited by guarantee registered at Companies House, Edinburgh on 10 June 1988. The Trust was granted exemption from Corporation Tax by the Inland Revenue on the grounds that its objectives are charitable on 5 July 1988. Following the creation of the Office of Scottish Charity Regulator (OSCR) under the Charities and Trustee Investment (Scotland) Act 2005 the Trust became a Registered Charity number SC 013660.

In October 2021 we adopted new Articles of Association.

GATLIFF HEBRIDEAN HOSTELS TRUST

Report of the Trustees for the Year Ended 31 December 2025

In July 2024 we amended our Articles of Association to make the necessary changes consequent on the closure and de-registration of the Gatliff Trust. A copy can be found on our web site. Printed copies are available on request.

Membership of the Gatliff Hebridean Hostels Trust

The Trust is a company limited by guarantee. It accepts into membership all who share its aims. Members can join by committing to make a minimum annual donation of £15. It is also possible to join the Trust as a Life member for a one-off donation of at least £300.

Everyone who wishes to join the Trust must sign the Guarantee that, in the event of the Trust being wound up whilst they are a member, or in the course of the year following the date of their cessation of membership, they agree to contribute a sum not exceeding £1, should they be requested to do so. (This is a requirement of UK company law.)

**Report of the Trustees
for the Year Ended 31 December 2025**

OBJECTIVES AND ACTIVITIES

THE TRUSTS OBJECTIVES

Hostels open to all

Our hostels are open to all under the terms and conditions laid down by the Board for the use of the hostels. Membership of the Gatliff Hebridean Hostels Trust is encouraged but it is not a pre-requisite for use of the hostels.

THE WORK OF THE DIRECTORS

Our Business Plan

The Directors are responsible for the operation and work of the Trust in the islands. They set policy, make sure our resources are used properly to deliver the objects of the Trust and are reported clearly to members, the Office of Scottish Charity Regulator and Companies House. As there are no paid employees Directors also have to take an active part in delivering those objectives.

Work at the hostels is the most visible of our activities but this work would not succeed if it was not supported by all the other activities of the Directors which happen behind the scenes. Directors work quietly and diligently in their own homes carrying out necessary financial and administrative work such as fund raising, supporting the wardens, planning work at the hostels and ensuring the Trust fulfils its legal and other responsibilities. For example, we must keep the hostels insured and comply with all the appropriate regulations.

We are fortunate in having several Directors who have had professional experience in these areas who are prepared to give their time and talents for free.

We have no paid staff. All Directors are volunteers. Directors receive expenses when they are on agreed hostel business in according with the Trust's expenses policy. We reviewed our expenses policy during 2024. A copy of the Trust's expenses policy is available to members on request.

Seven interlocking activities are necessary to operate the hostels and maintain the organisation, bearing in mind that we have to meet our obligations both as a registered Scottish Charity and a registered Company.

The seven areas of activity are as follows.

1. Operate the hostels to achieve an annual surplus at each hostel. All surpluses are applied to provide more and better hostels.
2. Maintain and improve the hostels to achieve the standards of recent years and to maintain the Gatliff Difference, meet the requirements of the Members' Charter of Visit Outer Hebrides (Outer Hebrides Tourism) and meet the standards required by Hostelling Scotland and the International Youth Hostels Federation.
3. Publicise the hostels via our publications, our web-site and social media.
4. Encourage membership, maintain donation income from members and claim Gift Aid on donations.
5. Raise funds for specific projects from members and external charities.
6. Establish new hostels in destination locations.
7. Ensure good governance, sound management, prudent financial practice and collaborative working amongst Directors whilst meeting the requirements of OSCR, Companies House, the Information Commissioner and the Scottish Government Code for the Third Sector.

**Report of the Trustees
for the Year Ended 31 December 2025**

OBJECTIVES AND ACTIVITIES

Significant activities

HOSTELS

We operate each of our hostels to make an annual surplus on day to day costs. We have to maintain all hostels in a wind and watertight state. To do this we use retained surpluses, reserves and specific funds. As part of this commitment, we have to meet periodic large bills for items such as rethatching, window replacements, kitchen and dormitory refurbishments and improving heating. Our Medium Scale Project Fund is designed for this sort of recurring expenditure.

We provide accommodation for independent travellers who visit the islands, but this is not an end in itself. Rather it is a means to an end. To put it another way, the provision of beds, self-catering kitchens and common room facilities at reasonable prices is our Output. We hope our model of operation encourages young people and students, especially those of limited means to travel independently. The Outcomes we seek are that all, but especially young people, who choose to use our hostels as a base, find them a stimulus to their sense of adventure, curiosity and wonder, and are inspired with a longing for greater knowledge of and involvement with the islands.

Herbert Gatliff was a great believer that a stay at a youth hostel should encourage all hostellers but especially younger hostellers of limited means, to widen their horizons, help develop self-reliance and an independent spirit. He recognised, and it is even more so today, that these qualities would help these young hostellers to come to terms with their place in the world and to make the most of their education, training and other opportunities in all spheres of their lives. Independent travel, using public transport, walking or cycling is consistent with a 'green/carbon neutral' approach to the environment. At the current time it is the lowest cost and potentially the most sustainable and reliable means of getting to the islands and travelling within the islands.

We provide a safe, comfortable and relaxed environment at all our hostels. We comply with all relevant legislation and safety standards. Because of the small size of the buildings we occupy, all sleeping accommodation is in shared dormitories. Each hostel has a shared kitchen and common room. Each has shower and toilet facilities. Background heating by electrical storage or other types of electrical heaters. There are also multi-fuel Morso stoves in the common rooms. We plan to install air sourced heat pumps at our hostels, starting at Rhenigidale. Our doors never close, we are open all year round.

All who use our hostels should accept our ethos and the fact that these simple facilities are provided principally for independent non-motorised travel. This ethos, the small size of our buildings and layout of facilities, militates against large groups. We define a large group as five or more people travelling together. Groups make an impact on the hostel experience of individual travellers especially as they can, if they are not careful, give the impression that they have exclusive use of the facilities. We respectfully ask organisers of groups larger than five, especially those with motorised back up, to look elsewhere for accommodation which is suitable for groups. Alternatively, please organise your visit so that you send no more than four participants to our hostels at a time.

Because of the unpredictability of journeys undertaken by walkers and cyclists we take no bookings, but no-one is ever turned away. Our hostels are rarely completely full. In bad weather our hostels act as a place of refuge.

Hostellers may, if they wish, camp in the hostel grounds except at Berneray. At Berneray our plot is too small for tents. We ask campers to note that the fields adjacent to all our hostels are not owned by the Trust but on working crofts.

We discourage motorists especially those in camper vans. Once again, we respectfully ask all motorists to recognise that they have the means of moving on whereas walkers and cyclists do not.

We provide no facilities for camper vans. We draw attention to the fact that facilities for camper vans do exist throughout the islands.

GATLIFF HEBRIDEAN HOSTELS TRUST

Report of the Trustees for the Year Ended 31 December 2025

OBJECTIVES AND ACTIVITIES

Hostel Overnights

	2020	2021	2022	2023	2024	2025
Berneray	37	0	490	1,086	1,487	1,281
Howmore	47	0	426	1,107	1,294	1,338
Rhenigidale	51	0	254	479	690	630
Total	135	0	1,170	2,672	3,471	3,249

It is sad to report that our slow but steady growth towards pre-covid numbers was arrested in 2025. Only Howmore increased in numbers and as a result our overall numbers were down. The uncertainties being experienced with island ferry services we noted last year continued to have an impact on our numbers. Hostellers as foot passengers or cyclists are the least likely to be affected but they are not immune from the impact that the irregularity of ferry services has on life in the islands. We are grateful for the grant of £3,000 we received from the Highlands and Islands Enterprise Islands Business Resilience Fund in 2025 to support businesses in the islands experiencing economic impacts linked to travel issues.

Since the first Gatliff hostel, Rhenigidale, opened on 10 May 1962 our hostels have recorded 200,772 overnights (including hostels which have since closed). This is a remarkable achievement for such a seemingly small venture. Our hostels have made a major contribution to the economy of the islands, thereby fulfilling one of our objects. We have introduced many thousands of young people to the islands, perchance touching their lives, thereby fulfilling another of our objects. We know that many former hostellers retain fond memories of the islands and the hostels; this is evidenced in many ways not the least of which is the significant financial support which members of the Trust give annually.

The quality of hostellers' experience at our hostels is more important to us than the number of overnights. The coming summer is an ideal opportunity for those who wish to stay a while in the islands to enjoy the peace and quiet, interrupted only by the murmur of the breeze or the music of the rain on the window pane.

Our no-bookings policy means your hostel bed is yours for the duration of your stay. Give yourself time to adjust to the tempo of island life. And if your ferry is delayed or cancelled for a day or two you can relax!

"Splendid isolation. Winning readers' tip". We were very pleased when The Guardian Saturday magazine on 11th October 2025 highlighted the following "Readers' Travel Tip" from Nik Ferner as its winning tip, "All quiet in the Outer Hebrides. The island of Berneray is perfect for an experience of true remoteness. Here you can walk across the rare grassland called machair to the white, four mile long West Beach, which looks out to the North Atlantic and marvel at the immense space and colour of the sea. We stayed at a Gatliff Hebridean hostel, which consists of two converted crofts - one of the quietest and most peaceful spots in the world."

Overnight Fees

We increased our hostel overnight fees on 1st January 2026. It is now £25 for an overnight in the hostel, and £15 per person for camping (half price for under 18 year olds). The camping fee allows use of all the hostel facilities. As such we remain among the lowest cost providers of accommodation in the islands.

Berneray

Hostel Organiser: Christine Fletcher.

The Directors place on record their gratitude to Ruth for her work as warden since April 2023. In May 2025 Ruth notified us that she had to return home to Australia for an indefinite period from June onwards. She appointed a temporary warden Courtney who, together with two others who lived on the island, looked after the hostel. However, in December 2025 Ruth informed us that she was unable to return to her hostel duties. We are grateful to Courtney for taking on and continuing with these duties into 2026.

**Report of the Trustees
for the Year Ended 31 December 2025**

OBJECTIVES AND ACTIVITIES

In spring 2025 improvements were made to the shower, at long last. The plumber did an excellent job improving the drainage. This required clearing the pipework/drains which had lumps of concrete inside left by previous work. The new shower tray and wet wall are proving easy to clean. Tony Burton is now working on our behalf on a plan to upgrade the facilities to provide two shower cubicles. We hope to implement these plans during winter 2026/2027.

The thatch is proving to be a worry. Grasses are growing through it in abundance. More thatch is required so the hunt is on for reliable thatcher who will do the job at reasonable cost. We are also seeking quotes and funding to have the thatch refurbished.

In spring 2025 work party visited Berneray in April, to great effect. New door handles were fitted to the doors. The outside bench was renovated. The drainage to the old Belfast sink (used for boot washing) was improved.

We thank James Crawford, Moray Rollo, Mary and Neil Rothwell Hughes and Richard Young for their work. The members thank Ruth for help and for feeding the team. Alan Busson led the work party.

The septic tank has been emptied at long last.

One chimney pot needs to be replaced. We also wish to introduce charging points for e-bikes outside the hostel buildings. We are waiting to hear back from contractors.

In November a new drainage pipe was installed along the west wall of the hostel building draining into the burn. The burn has been cleared of debris and now flows freely.

Update on Berneray Improvements Appeal Fund

After purchasing the hostel in 2019, thanks to the generosity of our members and donors, we launched a successful appeal to pay for hostel improvements: new windows and doors were required in both buildings, the shower and washroom needed to be upgraded, and there was, loft work, ground works and fencing be carried out. We wanted to erect of a bike and bin shelter and, strengthen our coastal protection. By the end of 2019, once again thanks to the generosity of our members and donors, we had reached our target of £28,200 and closed the appeal.

Whilst the Improvements Appeal was on-going we were able to fund the rethatching of both buildings, (cost £47,800) thanks to a legacy from a member the late Gordon Berry and grants from the Gatliff Trust and Historic Environment Scotland. With the approval of donors we also applied a small surplus which had arisen on the purchase appeal.

Before we could make any plans to carry out any of the improvements envisaged by the Appeal, the Covid pandemic struck causing the closure of the hostels and the suspension of all improvement activities for two years. During 2022 priority had to be given to re-opening the hostels. There was also a delay in obtaining planning and listed building consent. The hostel is in a Conservation Area, and both buildings are listed buildings. However, volunteers, and the warden, with local help, was able to carry out the planned ground works, fencing and loft work (cost £3,085).

The windows were installed during 2024. The cost of the windows and doors was £33,773. Every window had to be made on the islands bespoke. This was because each window was a different size and had to be constructed in wood to an agreed design. This cost far exceeded the estimate on which we based the 1989 Berneray Improvements Appeal. We are grateful to Comhairle nan Eilean Siar for giving us a grant of £6,000 towards the cost of the windows.

We had estimated that £15,000 would be required to improve our coastal defences (53% of the total raised). Back in 2019 we were advised not to act hastily regarding our fears over coastal erosion but to observe what was happening over a period of years. Ironically, because of Covid and the delays involved with the windows and doors, we were able to do this. We came to the conclusion that the rock armour already in place is providing adequate protection and did not need to be strengthened. This allowed us to vire the funds collected for coastal erosion to help pay for the windows and doors.

**Report of the Trustees
for the Year Ended 31 December 2025**

OBJECTIVES AND ACTIVITIES

Despite this grant towards the cost of the windows, the unexpectedly high cost of the windows and door left the Berneray Improvements Appeal Fund severely denuded. The Directors resolved not to make any further appeal to members for hostel improvements at Berneray but to vire Funds from the General Fund or Medium Scale Project Fund Designated Fund, as appropriate, into the Berneray Appeal Fund to meet the shortfall of expenditure as we complete outstanding work envisaged by the appeal Fund.

Donors to the Berneray Improvements Fund will be informed by letter.

Howmore

Hostel Organiser: Linda Davis.

There are four buildings on the hostel plot, three of which are available for hosteller' use: the dormitory block (a traditional thatched cottage, the original hostel); a common room block, including the self-catering kitchen and a cycle shed. The fourth building is an old croft house which is currently unoccupied. We have begun discussing possible uses for this building with a view to progressing a scheme for its improvement. Action is required because the building is deteriorating in the face of the extreme weather experienced recently. Our goal is to conserve the building so that it will make a positive contribution to our work at Howmore and in the islands whilst being a building of which the local community will be proud.

In April 2025 a major work party visited the hostel in glorious weather. They spring cleaned both the dormitory and common room buildings and repainted the common room stove. The dormitory block was rubbed down, washed and treated for fungus and given two coats of paint. A valiant effort was made to repair the window and the doors with new wood, filler and cement, before they were rubbed down, primed and painted. Improvements were made in both toilets and showers.

The guttering and fascias on the common room block and bike shed were improved and repainted. The bike shed roof was repaired in a fashion. The bike shed windows were painted; the south side window is still to be replaced.

The picnic bench, a memorial to the first warden, Mrs Catherine MacSween, was sanded and revarnished. The plaque was cleaned and reset. The bench now sits on concrete slabs. The two memorial benches were rubbed down and repainted. One recognises the work of Arthur Meaby (Founder Director and Trust Clerk of works). The other honours a former neighbour, Gillian Lass-McLean.

We thank Alastair Cant, James Crawford, Bob Cross, Nick Hughes, Paul McLoughlin, Mary and Neil Rothwell-Hughes, Daniel Young and Richard Young, for their work. The work party was led by Alan Busson.

The thatch on the hostel is extremely worn. There is a good enough cover but in places it does not look good. We are on the look out for a thatcher who can help us do the necessary work.

In June we recognised the service of Betty MacDonald as warden. Betty is the daughter of the late Mrs Catherine MacSween who was warden from 1966 to 2000. (Betty's daughter Sara is our current warden) Betty was warden from 2000 to 2022. Linda Davis, on behalf of the Trust, presented Betty with two planters.

We thank Sara for all her work as warden.

Rhenigdale

Hostel Organiser Alan Busson.

In May/June 2025 a new front door and door to the outside toilet was fitted by a local contractor.

**Report of the Trustees
for the Year Ended 31 December 2025**

OBJECTIVES AND ACTIVITIES

The spring 2025 work party visited the hostel. The drainage at the rear and side of the hostel was improved with new pipe. A pipe could not be installed all the way round the hostel because of rocks at the north east corner and a substantial concrete beam at the rear of the building. So, a pipe was installed at either side of this lump. At the rear of the building a new drainage pipe was installed below the existing drainage pipe (which seemed too high) to improve the flow. The work party was surprised at how quickly their new trench filled with water - bearing in mind that there had been no rain for over two weeks.

New saplings provided by North Harris Trust were planted in the garden. The work party was pleased to see that the Chilean Rhubarb has been destroyed.

New caps were put on the fence posts going up the steps to the hostel and the whole was filled and creosoted to help preserve the posts.

Inside, we installed new handrails to make getting in and out of the shower a lot easier and safer and sorted blockages in the drainage.

The hostel was spring cleaned.

We thank work party participants James Crawford, Bob Cross, Moray Rollo and Richard Young. Alan Busson lead the work party.

We thank Kate for donating bags of chips for the drainage pipe trenches. We also thank Kate for all her work as warden.

Update on hostels to May 2026

We provide this update for the benefit of members and supporters. The cost of these activities is not reported in the accounts attached to this report but will, of course, be reported next year.

Rhenigidale air sourced heat pump

A local contractor installed an air sourced heat pump at Rhenigidale, which became operational at the end of February 2026. This replaces the old storage heaters in the bedrooms and the Rointe heater installed in the common room. We have retained the Morso stove. We hope that this pump will provide greener and more reliable heat and hot water to the hostel. One immediate benefit is that hot water is available at the handbasin in the outside toilet. We aim to monitor its use over the coming year with a view to considering installing similar heating systems at our other hostels. We invite hostellers to give their feedback.

This is an 8.5kW system using a Mitsubishi Ecodan R32 Monobloc Air Source Heat Pump and a Mitsubishi 250ltr Pre-Plumbed Standard Hot Water Cylinder, including the Mitsubishi Flow Temperature Controller (FTC7). The heat is being distributed around the hostel by Purmo Compact Radiators. Hot water feeds Inta i-Therm Thermostatic Valves. The new Hot Water Cylinder has been installed in a cabinet in the common room.

The cost was £23,329 of which £10,000 has been defrayed by a grant from the Energy Saving Trust. We have been obliged to take out an interest free loan of £13,329 from the Energy Saving Trust which will be repaid over the coming 24 months from April 2026. We thank the Energy Savings Trust for their generous support. We thank Tony Burton for steering through this installation.

April Work Party

This year we had a small group of volunteers lead by Alan Busson - Ann Brooks, Alistair Cant, Bob Cross and Moray Rollo who worked at all three hostels. They were joined at Berneray and Howmore by Christine Fletcher and Ron Gretton and at Howmore by Linda Davis. We thank these stalwarts for their work. We report in the chronological order in which the work party visited the hostels. They were blessed by very good weather.

Rhenigidale

GATLIFF HEBRIDEAN HOSTELS TRUST

Report of the Trustees for the Year Ended 31 December 2025

OBJECTIVES AND ACTIVITIES

The work party found the hostel in good shape. They noticed a significant improvement to the general atmosphere/ambience of the hostel thanks to the newly installed heat pump. The hostel is in a much better place due to the heat pump installation. The supply of hot water has been greatly improved to the shower, kitchen sink and hand basins in both toilets.

They carried a long list of tasks of which this is a summary and gave the hostel a thorough clean. For those hostellers who need to hang our wet clothing, the work party replaced the 2023 washing polls and line with better quality kit. Both the foul water and rainwater drainage was improved.

The shower room, kitchen ceiling and entrance hall were all repainted. The kitchen window sill was varnished.

All external woodwork and the cycle shed was creosoted. The metal work of the two dormitory fire escapes was painted and the wooden fencing boards closest to where the fire escapes reach the bank were replaced and creosoted. The Morso was re-blackened, and a new stove rope was fitted. The cause of failure of the upstairs dormitory sockets was identified. Walls were made good arising from the heat pump installation.

The saplings provided by the North Harris Trust have survived and are doing well. The Chilean Rhubarb has not reappeared. Weeding was carried out.

Berneray

The hostel was given a thorough clean. The Morso stove was re-blackened and a new stove rope was fitted.

The contractor has promised to finish snagging the new windows. The opening and closing of the new doors was greatly improved. A helpful discussion was had with the local thatcher, who was working on a nearby house.

Fencing was repaired and replaced in places. Weeds on the hostel plot were strimmed.

Howmore

Nearly all the windows have been filled and painted, carrying on from the job started last year. A new latch was placed on the dormitory block door. A new hinge was fitted on the external door to the common room block together with draft excluders and weather bar to deflect the rain from entering the building. Both external doors were varnished.

The shower room in the dormitory block was painted with specialist paint, a new shower bar was fitted and a broken tile was replaced. The toilet door handle was replaced. The entrance hallway in the dormitory block was repainted. All dormitories were given a thorough clean. The Morso was re-blackened and a new stove rope was fitted.

All external woodwork in the common room block was repainted (but not the windows). The common room shower was regouted in places. The north facing vent in the kitchen was adjusted to reduce the airflow.

All windows were given a thorough clean and the common room velux windows were adjusted so that they now close.

The Common Room and kitchen were given a thorough clean.

The shades on all emergency lights were cleaned.

The bike shed exterior woodwork was painted and a new door hook fitted

Howmore 60th Anniversary

A celebration was held at Howmore Hostel on Saturday 25th April 2026 to mark sixty years of the Gatliff Hostel at Howmore. It was a beautiful sunny day and local friends and hostellers were able to sit outside when sheltered from the wind. Peter Clarke, the Chair of the Gatliff Hebridean Hostels Trust, welcomed the guests. He said the Trust was proud to have provide a service to the local community for 60 years and hope to continue that service for many years to come. The hostel had recorded 54,491 overnights (to the end of 2025) showing that the Trust was fulfilling its object of helping all, especially young persons of limited means, to a greater knowledge of the islands.

**Report of the Trustees
for the Year Ended 31 December 2025**

OBJECTIVES AND ACTIVITIES

He paid tribute to Sara for her commitment to the hostel as warden and, indeed, the whole of the MacSween/MacDonald family; Sara is the third generation warden after her mother Betty and grandmother Catherine. He also thanked volunteers who had attended work parties at the hostels over the years, local volunteers such as Jenni who gives the hostel tremendous support and the hostels many donors over the years.

Tea was provided with an excellent buffet from a local bakery. The cake was cut by Betty and Tommy MacDonald as it just happened to be their wedding anniversary.

NEW HOSTELS

Our policy is to establish new hostels in destination locations. If you know of opportunities to develop new hostels, please get in touch.

Craigston, Isle of Barra

Back in 2022 we reported that the Trust has been offered the chance of a new hostel in the township of Craigston, on the island of Barra by the family of the late H John Evans of Edinburgh. However, in June 2025 whilst last year's annual report was at the press, the family announced its decision to withdraw from the project. Members were informed of this decision by a letter from the Chair of the Trust enclosed in the AGM pack. We place this text of this letter on the record here:

"I am sorry to have to report that the [Craigston hostel] Project is not going ahead.

We reported in our Annual Report for 2022 that the family of H John Evans of Edinburgh had offered the Trust the ownership of their holiday house in the township of Craigston, Isle of Barra for conversion into a youth hostel. This was subject to Planning Permission for change of use.

On page 9 of the enclosed Annual Report for 2024 we report on progress with the Project during the past twelve months. At the end of April the family asked if we could bring the Project to a quicker conclusion. Specifically, they asked if we could get planning permission and a building warrant for the Project by the beginning of September 2025.

Despite our best efforts progress has been far slower than any of us wanted. We gave careful consideration to this request but came to the conclusion that due to a number of reasons beyond our control it would not be possible to meet the September 2025 deadline.

The family are sorry that their original wish to change their croft to a hostel will not be possible. Unfortunately, for personal reasons, they need to sell the property. The house will be put on the market and the family hope that it will be bought by a local family looking for somewhere to put down roots.

We thank the Evans family for the opportunity they gave us and wish them well for the future."

PUBLICITY

Our policy is to publicise the hostels via our publications and our web site.

We published two editions of the Hebridean Hostellers during the year. Publication of the Crofters' Newsletter remains suspended. We are looking for a budding journalist to volunteer to become the editor of the Crofters' Newsletter.

We maintain our website www.gatliff.org.uk, but we have closed our Facebook account and our Twitter account. (This was before the channel became known as X.) Social media can only work to our advantage if we have someone permanently monitoring our channels and updating them on a regular basis with new material. Experience showed that this is much easier said than done.

We have come to the conclusion that the best way forward for us is to upgrade our website and use that as the platform for keeping others, especially potential and existing hostellers informed of our work.

**Report of the Trustees
for the Year Ended 31 December 2025**

OBJECTIVES AND ACTIVITIES

We reprinted an updated membership leaflet which includes colour photographs of all the hostels including our new registered office address.

Distribution of publicity material

Can you help us with the distribution of our printed publicity material? We must reach successive generations of potential hostellers, those who have a yearning for the outdoors and a desire to explore the remote islands of Scotland.

Are you able to be our ambassador with a youth group, walking or outdoor club especially at universities or colleges? We can make available quantities of our new membership leaflet if you run a youth group of any kind.

Any hosteller who visits our hostels, or anyone else who is interested in our work can receive our biannual Hebridean Hosteller Newsletter. They can choose to receive this by post or email (because of postage costs, email only is available for addresses outside the United Kingdom). However, we have had to suspend distribution of newsletters by email temporarily as we have to achieve accreditation as a distributor of mass emails.

Hostelling Scotland handbook

Our hostels are recognised by Hostelling Scotland and are included in their publications and listed on their web site.

We are also included in the website Undiscovered Scotland. www.undiscoveredscotland.co.uk

MEMBERSHIP

Our policy is to encourage membership, maintain donation income from members and claim Gift Aid on donations. At the end of 2025 we had 284 members (2024: 278; 2023: 300). Of these 21 are Life Members (2024: 20; 2023: 16.)

The new minimum Membership donation levels came into force on 1st January 2024. It is pleasing to report that all but a handful of members have increased their payment including those who have increased their donation beyond the required threshold. At the end of 2025 we have no current postal address for 10 donors who gave under £15 and no other alternative means of contact (email or mobile number).

If you have not already done so, please let us have a mobile phone number or email address in addition to your home address to help us avoid this happening to you!

Members in 2023 who did not increase their membership donation to £15 by the usual deadline (1st May 2025) were reluctantly removed from the membership list and did not receive the AGM documentation. (Further reminders were sent.)

All Life Membership fees are invested in Charifund income units held in the General Fund to provide an ongoing income to support maintenance of the hostels and the running of the charity.

Members who pay Income Tax and/or Capital Gains Tax can increase the value of their donations by 25% at no cost to them by signing a Gift Aid Declaration.

Directors take this opportunity to thank all members and supporters for their continued support. We need you now as never before!

Deceased Members

We were notified of the death of only one member during the year, John Savage of Tring, Hertfordshire. John had been a member since 2017. We honour and thank John for his steadfast support.

FUND RAISING

Our policy is to raise funds for specific projects from members and external charities.

**Report of the Trustees
for the Year Ended 31 December 2025**

OBJECTIVES AND ACTIVITIES

After the magnificent effort of our members in 2018 and 2019 to provide us with the funds to purchase and improve Berneray hostel, it is our policy not to call upon our members for extra financial help for the time being.

We operate a Gift Aid Scheme for membership and other donations received during the year. We received £1,504 from HMRC on donations received under Gift Aid at no cost to the donors. Additionally, we received £77.89 on the donations left at the hostels under the Gift Aid Small Donations scheme. Under this scheme it is possible to claim for cash and card donations at the hostels of up to £30 so long as they are recorded in the hostel register. Donors who make these small donations do not have to sign a Gift Aid declaration.

If you are a UK tax payer, who pays income tax or capital gains tax, please consider signing a Gift Aid declaration. Equally, if you have signed a Gift Aid declaration but have ceased paying income tax or capital gains tax, please inform the chairman in the strictest confidence of the date of this change, so that we omit your donation from our Annual Gift Aid claim.

We thank members and supporters for their generosity during 2025.

GOVERNANCE

Our policy is to ensure good governance, sound management, prudent financial practice and collaborative working among Directors, whilst meeting the requirements of OSCR, Companies House, the Information Commissioner and Scottish Governance Code for the Third Sector.

OSCR's web site will show the names of Trustees of Scottish Charities from 9th March 2026.

Under the terms of the Economic Crime and Corporate Transparency Act, 2023, all Directors of UK companies have to undergo mandatory ID verification by a deadline set by Companies House. Our verification deadline is 3rd November 2026.

GATLIFF HEBRIDEAN HOSTELS TRUST

Report of the Trustees for the Year Ended 31 December 2025

OBJECTIVES AND ACTIVITIES

Grant making

In accordance with the wishes of Herbert Gatliff, the Founder of the Gatliff Trust, the Directors make modest annual grants to local organisations. These include churches in the communities where the Trust has hostels (as hostellers may attend these churches) and island councils of voluntary service.

A total of £540 was donated during the year to the following organisations.

Organisation Name	Amount
Church of Scotland, Berneray	£45
Church of Scotland, Howmore	£45
Church of Scotland, Tarbert	£45
Harris Voluntary Service	£45
Hostelling Scotland	£90
North Harris Trust	£90
Sabhal Mor Ostaig	£45
Scottish Rights of Way Society	£45
St Michael's Ardkenneth & St Mary's Bornish	£45
Voluntary Action Barra & Vatersay	£45
TOTAL	£540

These donations come from the Allocations Fund shown in the accounts. This fund was donated to us by the Gatliff Trust with the instruction to invest the money in Charifund Income Units and apply all the income to community organisations in the Outer Hebrides and Scottish outdoor organisations. It is therefore defined, under charity law, as a 'Restricted Fund'. In other words, we are duty bound to disperse all the income from the investments in the Allocations Fund in accordance with the Gatliff Trust's wishes. The income which has accumulated in this Fund is shown below:

Fund	Income during 2025	Expenditure during 2025	Surplus/deficit 2025	Accumulated net income brought forward	Total net income in fund at year end
Allocations	£1,012	£540	£472	£707	£1,179

**Report of the Trustees
for the Year Ended 31 December 2025**

OBJECTIVES AND ACTIVITIES

WE ARE A VOLUNTARY ORGANISATION

Herbert Gatliff was one of the early environmental activists. Herbert chose to deploy his considerable skills and energy into promoting youth hostels. He believed that if people stayed a while in the countryside they would come to know and love places and realise the importance of caring for the environment. We are inspired by his example. If Herbert and many others had not given their time and talents freely in the past, youth hostels would not exist. This is especially true in the case of our Hebridean hostels.

Everyone involved with the Trust works as a volunteer, including Directors. Directors receive basic travel expenses and reimbursement of their hostel overnights, if on Trust business. We reviewed our expenses policy in 2024. A copy of the Trust's expenses policy is available to members on request.

The Directors are very grateful to the many volunteers who give their time to help with the administration and operation of the charity and/or the maintenance of the properties. There is plenty to do, so if you would like to help, please get in touch to find out about opportunities to help at the hostels or in your own homes.

The volunteer effort is a vital ingredient in maintaining the unique atmosphere (the 'Gatliff Difference') at our hostels. It keeps our overheads down and therefore allows us to charge reasonable overnight fees. We are looking for volunteers with an understanding of our hostels and the Outer Hebrides, who have the drive, time and skills to take ownership of specific projects. So, if you have, or wish to acquire, experience of project management, running a small business or voluntary organisation, we can make rewarding use of your time, some of which will be in the very fresh Hebridean air. Plumbers, electricians, joiners, painters and decorators are especially welcome. (Appropriate valid accreditation is required for plumbers and electricians.) We also need agile minds to help us develop and deploy policies which make the hostels attractive to the current generation of environmental activists.

We organise one or two work parties a year.

Please note that there are no free stays at our hostels in return for voluntary work. All volunteers, including Directors, must pay their way at the hostel but may reclaim these fees if they are carrying out work previously agreed by the relevant hostel organiser.

Our volunteering opportunities are not exclusively focussed on physical labour at the hostels. There is plenty to do behind the scenes which can be done from member's own homes. All you need is a knowledge of and commitment to the hostels.

Whilst it is essential for volunteers to work on their own initiative, it is equally essential that they work within the agreed priorities, policies and budgets set by the Trust.

These unique hostels with their inspiring locations, good facilities and free and easy atmosphere are worth supporting.

Volunteers get a great sense of satisfaction from being involved with these happy places.

GATLIFF HEBRIDEAN HOSTELS TRUST

Report of the Trustees for the Year Ended 31 December 2025

FINANCIAL REVIEW

Principal funding sources

The Gatliff Hebridean Hostels Trust remains financially secure. The day-to-day charitable operations continue to be largely self-financed from the income from the hostels.

The Gatliff Inspiration Fund

On 21st August 2024 the Gatliff Trust transferred 17,376.763 units of Charifund to the Gatliff Hebridean Hostels Trust (valued at £266,014 on the day of transfer). To fulfil the terms of the Grant Agreement signed by the Gatliff Trust and Gatliff Hebridean Hostels Trust on 23rd August 2024, these units are held in a designated unrestricted fund, called the Gatliff Inspiration fund. This fund will receive the income generated by these Charifund units and will be used, as agreed, to fulfil the objects of the Trust.

We received the remaining balance on the Gatliff Trust's bank account (£4,380) when it ceased operation. We retained this last amount in cash in the General Fund to help pay for the heat pump at Rhenigidale.

Fund	Income during 2025	Expenditure during 2025	Surplus/deficit 2025	Accumulated net income brought forward	Total net income in fund at year end
Gatliff Inspiration Fund	£16,385	£-	£16,385	£5,470	£21,854

Overall Financial Results

The Balance Sheet (page 22) shows Net Income as £95,798. This number is driven by a (non-cash) net gain of £69,710 on our Charifund investment. We also saw an increase in our income from these investments thanks to the large increase in the number of Charifund units we hold, thanks to the transfer of fund from the former Gatliff Trust in 2024.

Future liabilities

Members are asked to note that the Trust is facing an unpredictable escalation in the cost of carrying out essential improvements at the hostels. The thatch on both buildings at Berneray is wearing thin and needs a new covering. The hostel at Howmore is badly in need of rethatching. Thatchers who are willing and able to carry out traditional Hebridean thatching are few and far between in Scotland, let alone the islands. This creates significant cost uncertainties. We require new heaters in the dormitories and common room at Howmore. The cost of electricity, insurance and water are unlikely to get cheaper.

Directors continue to take a cautious approach to cash balances and our investments which explains the high balances shown for our cash in hand and investment assets. We have begun to obtain estimates of cost for this future work. With continual escalation of costs of hostel improvements and cost of deliveries of goods to the islands these balances are not likely to remain so high for long!

Revaluation of the hostels for Business Rates

For Business Rate purposes our hostels are subject to quinquennial revaluations by the Highland and Island Valuation Service. The hostels were subject to this process in November 2025. We receive a Rate demand but because of mandatory and discretionary reliefs this is totalled at Zero. We are very grateful for this concession. However, this revaluation will bring an increase to the cost of our water in 2026-2027.

Support from members

During the year members not only maintained their financial support of the Trust. Many were very generous. In total, members and supporters subscribed or donated a total of £9,346.

A total of 219 members and donors who have signed a Gift Aid declaration in favour of the Trust made donations during 2025. (228 in 2024) We received £1,504.88 from Gift Aid on donations from members and supporters.

We are now also able to claim Gift Aid on the small donations made at the hostels. Additionally, received £77.89 from the Gift Aid Small Donations Scheme on donations left at the hostels.

GATLIFF HEBRIDEAN HOSTELS TRUST

Report of the Trustees for the Year Ended 31 December 2025

We are very grateful to our members, supporters and hostellers for their generous and steadfast support.

Grants and legacies

Grants from The Energy Saving Trust (in 2026), Highlands and Islands Enterprise, Islands Business Resilience Fund and the Gatliff Trust.

It is our policy to invest 25% of all legacies in our Medium Scale Project Fund to provide a long term benefit from these generous gifts. However, we invest 100% of a legacy if the donor stipulates that their legacy is to be used for hostel maintenance. We also invest the funds yielded by Gift Aid in the Medium Scale Project Fund.

Please consider remembering the Gatliff Hebridean Hostels Trust in your Will. We are a registered charity Registration Number SC 013663. Please quote our charity Registration Number and include our Registered Office address: 26 Lewis Street, Stornoway Isle of Lewis HS1 2JF should you wish to leave us a legacy. We respectfully ask those members who have included us in their Will to notify their solicitor of our new Registered Office address.

Investment policy and objectives

Those funds not required for immediate working capital are held in bank accounts or M&G Charifund income units, a low-risk investment yielding returns consistent with prevailing market rates. These policies are kept under review in the light of the Trust's financial performance and the development of its activities.

The Directors note that the returns on bank deposits have been very low but income from Charifund Income units remains relatively good. The value of our Charifund investments are subject to market fluctuations.

Bank Accounts

The Bank of Scotland remains our principal bankers but we also maintained accounts at two other banks for prudential reasons. This means that all our funds held in cash are covered by the Financial Services Compensation Scheme (FSCS).

Medium Scale Project Fund

During 2019 we established a Medium Scale Project Fund to create a clear income stream for recurring and predictable tasks such as rethatching roofs and window replacements. The Fund is now generating a very helpful annual income from investments (2025: £7,178; 2024: £6,644;). The income which has accumulated since 2019 is £38,172. There has been one draw down from the accumulated income in the Fund, £1,069 to meet the deficit in the Berneray Improvements Appeal Fund caused by the higher than expected cost of the windows and doors at Berneray.

Fund	Income during 2025	Expenditure during 2025	Surplus/deficit 2025	Accumulated net income brought forward	Total net income in fund at year end
Medium Scale Project Fund - Unrestricted	£5,316	£-	£5,316	£15,637	£20,953
Medium Scale Project Fund - Restricted	£3,744	£-	£3,744	£13,475	£17,219

**Report of the Trustees
for the Year Ended 31 December 2025**

FINANCIAL REVIEW

Reserves policy

The Directors aim to maintain sufficient unrestricted funds to ensure that unexpected costs in maintaining uninterrupted hostel facilities, not covered by grant or appeal income, can be met at any time. The Directors judge that this amount is the equivalent of six months operational costs. Those funds not required for immediate working capital are held in bank accounts or low-risk investments yielding returns consistent with prevailing market rates. This policy is kept under review in light of the Trust's financial performance and the development of its activities. We also hold reserves in order to carry out routine maintenance work at the hostels, to tide us over lean years of low overnights and plan for unexpected eventualities.

ADMINISTRATION

Day to Day Administration

Much of the day-to-day administration of the Trust is carried out by the Chair, Company Secretary and the Treasurer. They spend a considerable amount of their spare time, behind the scenes, carrying out administrative tasks for the Trust.

The three Hostel Organisers keep in touch with the day to day operation of the hostels and make frequent visits to their hostel. They also answer many queries from hostellers.

The Directors continue to keep administrative costs under strict control.

Under the OSCR rules, if a Director purchases goods or materials for the hostels using their own money, this counts as an expenses payment to the Director even though there is no element of personal reimbursement in the amount paid.

General Data Protection Regulation (GDPR)

The General Data Protection Regulation came into force on 25 May 2018. Directors adopted a new Privacy Policy which is published on our web site. The Trust decided to adopt the Policy of Legitimate Interest in respect of our members. Members and supporters can change their mailing preferences at any time by writing to the Membership Secretary.

We are registered with the Information Commissioner's Office, Tier 1. Reference number: ZA640535.

FUTURE DEVELOPMENTS

The Trust will continue to operate a chain of youth hostels in the Western Isles of Scotland. Directors will continue to maintain the buildings and carry out work to improve the quality and fabric of hostel buildings as far as funds allow. They will also continue to seek affordable and achievable opportunities to set up new hostels in destination locations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Articles of Association and is a company limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new Directors

We currently have 10 directors. Would you like to join the Board of Directors? We can appoint a maximum of 12 Directors.

If you are interested in joining the Board as a Director please send the Chair a note of your skills and experience and say how you believe you can help the Directors delivering the Trust's objects (as set out in this report). Prospective Directors will be asked to meet the Board to make their case for board membership. A helpful, but not obligatory preliminary, is to join a work party in the islands or undertake some other useful activity in the islands to gain insights into the practical issues involved in running the hostels..

As we have no paid staff, directors are 'hands on' in the operation of the hostels and the planning of projects.

GATLIFF HEBRIDEAN HOSTELS TRUST

Report of the Trustees for the Year Ended 31 December 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Trust adopted the recommendations of Charities SORP 2005 and separated Governance Functions and Activities.

The Directors are solely responsible for the governance of the Trust. They are responsible for setting and monitoring the budget and agreeing the Annual Accounts. The Directors set policy and agree the terms of reference of any sub-committees. There is currently one sub-committee.

The Craigston Building Sub-committee was transformed into the Schemes Sub-committee in July 2025. Its core members are Tony Burton, Alan Busson, Peter Clarke, Dave Fisher and Nick Hughes but all Directors are invited to attend. Its terms of reference are to consider the detail of all proposals for improvements and work on site, plus other matter such as the valuation of the buildings for Insurance purposes and to monitor the Trust's capital budget. It will make recommendations to the Board of Director and, hopefully, relieve the agenda of Board meetings to allow it to focus on strategy and policy whilst ensuring that the detail of projects receive the attention it requires.

Full use will be made of the Trust's shared google drive thus building up a consolidated record of our buildings, our improvement work, including planning permissions and building warrants and the supervision work on site to ensure costs were kept under control and work was completed on time, to specification and on budget.

The Schemes Sub-committee held its first meeting in January 2026.

Board meetings are usually held on Saturdays. Since the last AGM meeting we have held four Board meetings, only one of which was by Zoom video technology. We returned to the previous pattern of face to face AGMs in 2023.

During 2025 we held four meetings, three face to face (at Earls Court Youth hostel, Penrith Parish Rooms and Edinburgh Central Youth hostel, and one by Zoom, in May to consider the Trust's annual report and accounts.

Wider network

Our hostels are included in the Hostelling Scotland Handbook and website.

For many years we have subscribed to the Visit Scotland Quality Assurance Scheme. In 2024 Visit Scotland gave notice that this scheme would be terminated in March of 2025. We have, as instructed, removed all signage and references to the Visit Scotland Quality Assurance Scheme at the hostels and from our web site.

It is currently unclear what, if anything, will come along to provide external accreditation of quality standards for youth hostels. In the meantime, directors have resolved to adhere to the high standards we have always adopted and rely upon inspections by wardens, hostellers and directors. Hostelling Scotland have told us they will continue to run their "own Audit/Quality checks within our organisations to keep everything on top form" until an alternative external scheme is devised.

We are members of Visit Outer Hebrides (Outer Hebrides Tourism). and have adopted the Members Charter of the Association. Following the closure of the Visit Scotland Quality Assurance Scheme this association is recommending the AA registration scheme for hotels and restaurants. Directors deem that this scheme inappropriate for our hostels.

Hostelling Scotland

The Directors record their thanks for the support the hostels receive from Hostelling Scotland, formerly the Scottish Youth Hostels Association (SYHA) both from the head office staff at Stirling, Hostel managers, Philip Lawson, Hon President of Hostelling Scotland, and other Senior Officers of the Association.

The entry of our Hostels in the Hostelling Scotland Handbook and on their web-site are significant means of attracting visitors to our hostels.

Related parties

We do not have any 'Related Parties' within the definition of the Companies Act 2006.

GATLIFF HEBRIDEAN HOSTELS TRUST

Report of the Trustees for the Year Ended 31 December 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Directors have a duty to identify risks to which the charity is exposed. They need to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

HOSTEL INSURANCE

NFU Mutual remain as our insurers.

SCOTTISH GOVERNANCE CODE FOR THE THIRD SECTOR

We have adopted the Scottish Governance Code for the Third Sector published by the Third Sector Governance Forum

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC111557 (Scotland)

Registered Charity number

SC013660

Registered office

24-26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

Trustees

Mr A L Burton
Mr A P Busson
Dr P Clarke MBE
Dr S R Colley
Mrs L Davis
Mrs C Fletcher
Mr J A Humphries
Mr N D Milton
Mr N G Hughes
Mr D A Fisher

Company Secretary

Mr A P Busson

Independent Examiner

John E Moffat BA FCA
Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

GATLIFF HEBRIDEAN HOSTELS TRUST

Report of the Trustees for the Year Ended 31 December 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Bank of Scotland
Balivanich
Isle of Benbecula
HS7 5LA

Charities Aid Foundation

25 Kings Hill Avenue
West Malling
Kent
ME19 4TA

Monmouthshire Building Society

John Frost Square,
Kingsway Centre,
Newport
NP20 1PX

The Directors are members of the Trust and, like all members of the Trust, guarantee to contribute a sum not exceeding £1 to the assets of the Trust in the event of it being wound up, or within one year of ceasing to be a member of the Trust.

The Directors have no beneficial interest in the Trust. A conflict of interest policy has been adopted and all attendees at meetings of the Board of Directors have to declare any conflicts of interest. A copy of this policy is available to members upon request.

Peter Clarke MBE served as Chair throughout the year.

Alan Busson served as Company Secretary throughout the year.

Stuart Colley served as Treasurer throughout the year.

Urras Osdalean Nan Innse Gall Gatliff and the Crofters Hostels are business names of the Trust.

ANNUAL GENERAL MEETING

The Annual General Meeting of Gatliff Hebridean Hostels Trust will be held on Saturday, 18th July 2026 at the Parish Rooms, St Andrew's Church, Penrith starting at 10am sharp. This will be followed by a Members' Forum.

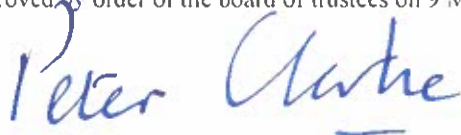
All members can vote by proxy by completing and returning a Form of Proxy to the Company Secretary prior to the Meeting.

All members will receive a Report of the Directors and Financial Statements for the year ended 31 December 2025, a Notice of Annual General Meeting, Form of Proxy and an Attendance form.

ELECTION OF DIRECTORS

The Directors at the date of this report are shown on page 19. They will all retire at the Annual General Meeting. All ten Directors have indicated their willingness to stand for re-election.

Approved by order of the board of trustees on 9 May 2026 and signed on its behalf by:



Dr P Clarke MBE - Trustee

**Independent Examiner's Report to the Trustees of
Gatliff Hebridean Hostels Trust**

I report on the accounts for the year ended 31 December 2025 set out on pages twenty three to thirty three.

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.



John E Moffat BA FCA
The Institute of Chartered Accountants in England and Wales

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

9 May 2026

GATLIFF HEBRIDEAN HOSTELS TRUST
**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 £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	18,608	-	18,608	283,859
Charitable activities					
Provision of hostels		62,142	-	62,142	66,735
Investment income	3	23,440	4,756	28,196	16,552
Other income		-	-	-	1,800
Total		<u>104,190</u>	<u>4,756</u>	<u>108,946</u>	<u>368,946</u>
EXPENDITURE ON					
Charitable activities					
Provision of hostels		<u>74,715</u>	<u>8,142</u>	<u>82,857</u>	<u>113,171</u>
Net gains/(losses) on investments		<u>56,840</u>	<u>12,870</u>	<u>69,710</u>	<u>(6,608)</u>
NET INCOME		<u>86,315</u>	<u>9,484</u>	<u>95,799</u>	<u>249,167</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>467,989</u>	<u>126,545</u>	<u>594,534</u>	<u>345,367</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>554,304</u></u>	<u><u>136,029</u></u>	<u><u>690,333</u></u>	<u><u>594,534</u></u>

The notes form part of these financial statements

GATLIFF HEBRIDEAN HOSTELS TRUST (REGISTERED NUMBER: SC111557)

**Balance Sheet
31 December 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	7	-	30,408	30,408	38,009
Investments	8	<u>387,132</u>	<u>87,143</u>	<u>474,275</u>	<u>399,840</u>
		387,132	117,551	504,683	437,849
CURRENT ASSETS					
Debtors	9	1,816	-	1,816	9,521
Cash at bank and in hand		<u>177,597</u>	<u>18,478</u>	<u>196,075</u>	<u>161,092</u>
		179,413	18,478	197,891	170,613
CREDITORS					
Amounts falling due within one year	10	(12,241)	-	(12,241)	(13,928)
NET CURRENT ASSETS		<u>167,172</u>	<u>18,478</u>	<u>185,650</u>	<u>156,685</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>554,304</u>	<u>136,029</u>	<u>690,333</u>	<u>594,534</u>
NET ASSETS		<u>554,304</u>	<u>136,029</u>	<u>690,333</u>	<u>594,534</u>
FUNDS	11				
Unrestricted funds:					
General fund				150,193	142,418
Revaluation reserve				8,999	5,686
Medium scale project fund				73,067	58,560
Gatliff Inspiration fund				<u>322,045</u>	<u>261,325</u>
				<u>554,304</u>	<u>467,989</u>
Restricted funds:					
Allocations fund				19,715	16,506
Berneray hostel appeal				30,487	38,089
Medium scale project fund				<u>85,827</u>	<u>71,950</u>
				<u>136,029</u>	<u>126,545</u>
TOTAL FUNDS				<u>690,333</u>	<u>594,534</u>

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 notes form part of these financial statements

Balance Sheet - continued
31 December 2025

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 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 9 May 2026 and were signed on its behalf by:



Dr P Clarke MBE - Trustee

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

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 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, as modified by the revaluation of certain assets.

The presentation of the accounts is Pound Sterling (£1)

The accounts are rounded to the nearest £1

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.

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 - 10% depreciation on cost

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
Donations	2,919	-	2,919	4,643
Gift aid	1,882	-	1,882	1,721
Legacies	-	-	-	1,000
Grants	7,380	-	7,380	272,014
Subscriptions	6,427	-	6,427	4,481
	<u>18,608</u>	<u>-</u>	<u>18,608</u>	<u>283,859</u>

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

2. DONATIONS AND LEGACIES - continued

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

	31.12.25	31.12.24
	£	£
Gatliff Trust	4,380	266,014
Comhairle nan Eilean	-	6,000
Highlands & Islands Enterprise	<u>3,000</u>	<u>-</u>
	<u>7,380</u>	<u>272,014</u>

3. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	31.12.25 Total funds	31.12.24 Total funds
	£	£	£	£
Deposit account interest	2,506	-	2,506	2,456
Investment income	<u>20,934</u>	<u>4,756</u>	<u>25,690</u>	<u>14,096</u>
	<u>23,440</u>	<u>4,756</u>	<u>28,196</u>	<u>16,552</u>

4. NET INCOME/(EXPENDITURE)

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

	31.12.25	31.12.24
	£	£
Accountancy fees	1,132	1,110
Depreciation - owned assets	<u>7,601</u>	<u>7,602</u>

5. 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

	31.12.25	31.12.24
	£	£
Trustees' expenses	<u>5,171</u>	<u>4,133</u>

Charity law requires disclosure of all amounts reimbursed to Trustees for expenses they have incurred on behalf of the Trust.

The Trustees are reimbursed for receipted direct hostel maintenance expenses which they have paid personally, and these amounts are shown separately in the analysis of costs of undertaking the Charitable Activities.

Travel expenses and other receipted outlays are also reimbursed to Trustees for the purpose of managing the charity and these costs are included in Governance costs and noted above as Directors Expenses.

No Trustee receives any remuneration from the Trust.

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	277,859	6,000	283,859
Charitable activities			
Provision of hostels	66,735	-	66,735
Investment income	11,964	4,588	16,552
Other income	<u>1,800</u>	<u>-</u>	<u>1,800</u>
Total	<u>358,358</u>	<u>10,588</u>	<u>368,946</u>
EXPENDITURE ON			
Charitable activities			
Provision of hostels	<u>73,400</u>	<u>39,771</u>	<u>113,171</u>
Net gains/(losses) on investments	<u>(8,495)</u>	<u>1,887</u>	<u>(6,608)</u>
NET INCOME/(EXPENDITURE)	276,463	(27,296)	249,167
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>191,526</u>	<u>153,841</u>	<u>345,367</u>
TOTAL FUNDS CARRIED FORWARD	<u>467,989</u>	<u>126,545</u>	<u>594,534</u>

7. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 January 2025 and 31 December 2025	<u>283,988</u>
DEPRECIATION	
At 1 January 2025	245,979
Charge for year	<u>7,601</u>
At 31 December 2025	<u>253,580</u>
NET BOOK VALUE	
At 31 December 2025	<u>30,408</u>
At 31 December 2024	<u>38,009</u>

The cost of the Hostel properties, including tenants improvements, comprises:

Rhenigidale	£27,149
Howmore	£180,821
Berneray	£76,018

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

7. TANGIBLE FIXED ASSETS - continued

The freehold and property at Howmore originally costing £42,060 have not yet been fully depreciated.
The freehold and property at Berneray costing £76,018 have not yet been fully depreciated.

The pre-acquisition Berneray hostel improvements at cost of £11,416 have been written off in the accounts for the year following the purchase of the hostel in May 2019. These improvements were already fully depreciated in the accounts.

8. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2025	399,840
Additions	4,725
Revaluations	<u>69,710</u>
At 31 December 2025	<u>474,275</u>
NET BOOK VALUE	
At 31 December 2025	<u>474,275</u>
At 31 December 2024	<u>399,840</u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2025 is represented by:

	Listed investments £
Valuation in 2025	<u>474,275</u>

The investments are shown at valuation. Any change in the unrealised value is split between the Allocations and General Funds based on their respective holdings.

The investments are units in the Equities Investment Fund for Charities ('Charifund') managed by M&G Investments.

The trust owns 37 accumulation units and 26,581.190 income units.

The General Fund holds 37 accumulation units.

The Gatliff Inspiration fund holds 17,376.763 income units.

The Allocations Fund holds 1,072.914 income units.

The Medium Scale Project Designated Fund holds 3,744.230 income units and the Medium Scale Project Restricted Fund holds 3,971.42 income units.

Income is split across the funds in line with the units held by each fund.

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

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Other debtors	<u>1,816</u>	<u>9,521</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Other creditors	-	260
Accruals and deferred income	<u>12,241</u>	<u>13,668</u>
	<u>12,241</u>	<u>13,928</u>

11. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	142,418	7,775	150,193
Revaluation reserve	5,686	3,313	8,999
Medium scale project fund	58,560	14,507	73,067
Gatliff Inspiration fund	<u>261,325</u>	<u>60,720</u>	<u>322,045</u>
	467,989	86,315	554,304
Restricted funds			
Allocations fund	16,506	3,209	19,715
Berneray hostel appeal	38,089	(7,602)	30,487
Medium scale project fund	<u>71,950</u>	<u>13,877</u>	<u>85,827</u>
	<u>126,545</u>	<u>9,484</u>	<u>136,029</u>
TOTAL FUNDS	<u>594,534</u>	<u>95,799</u>	<u>690,333</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	82,490	(74,715)	-	7,775
Revaluation reserve	-	-	3,313	3,313
Medium scale project fund	5,315	-	9,192	14,507
Gatliff Inspiration fund	<u>16,385</u>	<u>-</u>	<u>44,335</u>	<u>60,720</u>
	104,190	(74,715)	56,840	86,315
Restricted funds				
Allocations fund	1,012	(540)	2,737	3,209
Berneray hostel appeal	-	(7,602)	-	(7,602)
Medium scale project fund	<u>3,744</u>	<u>-</u>	<u>10,133</u>	<u>13,877</u>
	<u>4,756</u>	<u>(8,142)</u>	<u>12,870</u>	<u>9,484</u>
TOTAL FUNDS	<u>108,946</u>	<u>(82,857)</u>	<u>69,710</u>	<u>95,799</u>

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

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	133,629	8,789	142,418
Revaluation reserve	5,220	466	5,686
Medium scale project fund	52,677	5,883	58,560
Gatliff Inspiration fund	-	261,325	261,325
	191,526	276,463	467,989
Restricted funds			
Allocations fund	15,669	837	16,506
Berneray hostel appeal	45,690	(7,601)	38,089
Berneray hostel thatching and 2nd appeal	25,629	(25,629)	-
Medium scale project fund	66,853	5,097	71,950
	153,841	(27,296)	126,545
TOTAL FUNDS	<u>345,367</u>	<u>249,167</u>	<u>594,534</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	81,120	(72,331)	-	8,789
Revaluation reserve	-	-	466	466
Medium scale project fund	5,755	(1,069)	1,197	5,883
Gatliff Inspiration fund	271,483	-	(10,158)	261,325
	358,358	(73,400)	(8,495)	276,463
Restricted funds				
Allocations fund	976	(540)	401	837
Berneray hostel appeal	1	(7,602)	-	(7,601)
Berneray hostel thatching and 2nd appeal	6,000	(31,629)	-	(25,629)
Medium scale project fund	3,611	-	1,486	5,097
	10,588	(39,771)	1,887	(27,296)
TOTAL FUNDS	<u>368,946</u>	<u>(113,171)</u>	<u>(6,608)</u>	<u>249,167</u>

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

11. MOVEMENT IN FUNDS - continued

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	133,629	16,564	150,193
Revaluation reserve	5,220	3,779	8,999
Medium scale project fund	52,677	20,390	73,067
Gatliff Inspiration fund	-	322,045	322,045
	191,526	362,778	554,304
Restricted funds			
Allocations fund	15,669	4,046	19,715
Berneray hostel appeal	45,690	(15,203)	30,487
Berneray hostel thatching and 2nd appeal	25,629	(25,629)	-
Medium scale project fund	66,853	18,974	85,827
	153,841	(17,812)	136,029
TOTAL FUNDS	<u>345,367</u>	<u>344,966</u>	<u>690,333</u>

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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	163,610	(147,046)	-	16,564
Revaluation reserve	-	-	3,779	3,779
Medium scale project fund	11,070	(1,069)	10,389	20,390
Gatliff Inspiration fund	287,868	-	34,177	322,045
	462,548	(148,115)	48,345	362,778
Restricted funds				
Allocations fund	1,988	(1,080)	3,138	4,046
Berneray hostel appeal	1	(15,204)	-	(15,203)
Berneray hostel thatching and 2nd appeal	6,000	(31,629)	-	(25,629)
Medium scale project fund	7,355	-	11,619	18,974
	15,344	(47,913)	14,757	(17,812)
TOTAL FUNDS	<u>477,892</u>	<u>(196,028)</u>	<u>63,102</u>	<u>344,966</u>

The unrestricted Revaluation reserve fund represents the increase in the market value of the investments above the original cost held by the General Fund, after adjusting for any accumulated investment income.

The two Berneray Hostel Funds represent the specific donations made for the benefit of particular hostels, less the cost of the particular works funded by those donations and the depreciation of the hostels.

The restricted Allocations Fund receives income from the investments and distributes the income by way of charitable donations to organisations in the local community. These distributions are reviewed periodically by the Trustee to ensure that the whole of the income and none of the capital is distributed.

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

11. MOVEMENT IN FUNDS - continued

The Berneray Hostel Appeal fund was used to raise funds to allow the Trust to secure the freehold and property at Berneray.

The Berneray 2nd Appeal is being used to allow improvements to Berneray Hostel to be carried out.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

GATLIFF HEBRIDEAN HOSTELS TRUST

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	2,919	-	2,919	4,643
Gift aid	1,882	-	1,882	1,721
Legacies	-	-	-	1,000
Grants	7,380	-	7,380	272,014
Subscriptions	<u>6,427</u>	<u>-</u>	<u>6,427</u>	<u>4,481</u>
	18,608	-	18,608	283,859
Investment income				
Deposit account interest	2,506	-	2,506	2,456
Investment income	<u>20,934</u>	<u>4,756</u>	<u>25,690</u>	<u>14,096</u>
	23,440	4,756	28,196	16,552
Charitable activities				
Hostel income	62,142	-	62,142	66,735
Other income				
Legal fees contribution	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,800</u>
Total incoming resources	104,190	4,756	108,946	368,946
EXPENDITURE				
Charitable activities				
Trustee's expenses	3,701	-	3,701	4,287
Hostel maintenance & improvements	7,605	-	7,605	41,254
Insurance	12,948	-	12,948	10,049
Heat & Light	9,358	-	9,358	9,658
Postage, stationery, newsletters, etc.	806	-	806	591
Advertising	1,064	-	1,064	1,600
Hostel running expenses	19,532	-	19,532	20,558
Freehold property depreciation	-	7,602	7,602	7,602
Donations	-	540	540	540
Bank charges	375	-	375	230
Software and website fees	2,839	-	2,839	2,731
Card machine costs	750	-	750	360
Water & Sewerage	1,060	-	1,060	1,042
Foreign exchange gain/loss	(163)	-	(163)	138
Telecommunications	<u>1,546</u>	<u>-</u>	<u>1,546</u>	<u>1,401</u>
	61,421	8,142	69,563	102,041
Support costs				

This page does not form part of the statutory financial statements

GATLIFF HEBRIDEAN HOSTELS TRUST

**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 £
Support costs				
Governance costs				
Trustees' expenses	5,171	-	5,171	4,133
Administration costs	583	-	583	1,037
Accountancy fees	1,132	-	1,132	1,110
Legal & professional fees	<u>6,408</u>	<u>-</u>	<u>6,408</u>	<u>4,850</u>
	<u>13,294</u>	<u>-</u>	<u>13,294</u>	<u>11,130</u>
Total resources expended	<u>74,715</u>	<u>8,142</u>	<u>82,857</u>	<u>113,171</u>
Net income	<u>29,475</u>	<u>(3,386)</u>	<u>26,089</u>	<u>255,775</u>

This page does not form part of the statutory financial statements