REGISTERED COMPANY NUMBER: SC486472 (Scotland)
REGISTERED CHARITY NUMBER: 046600

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

FOR

GALLAN HEAD COMMUNITY TRUST

CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
Isle of Lewis
Western Isles
HS1 2DS

GALLAN HEAD COMMUNITY TRUST

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 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 30 September 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 main objectives of the charity are:
- To manage community land and associate assets for the benefit of the Community and the public in general.
- To provide, or assist in providing, recreational facilities, and/or organising recreational activities, which will be available to members of the Community and the public with the object of improving the conditions of the life of the Community.
- To advance community development, including urban and rural generation within the Community.
- To advance the education of the Community about its environment, culture, heritage and history.
- To advance environmental protection or improvement including preservations, sustainable development and conservation of the natural environment, the maintenance, improvement or provision of environmental amenities for the Community and preservation of buildings or sites of architectural, historic or other importance to the community.

Significant activities

In 2016, the charity took ownership of the Gallan Head estate, as well as a property for use as a visitor centre. This was achieved with significant financial support from the Scottish Land Fund as well as Comhairle nan Eilean Siar and Highland and Islands Enterprise (HIE). In addition to this, HIE also awarded grant funding for technical assistance with the project going forward. The Trust also gained charitable status as of the 3rd of June 2016.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year, the charity:-
- Continued the process of community development to improve the quality of life for all residents and crofters. Some of the activities undertaken are listed:
- funded the services of a part time development worker to assist with the community regeneration process
- secured funding for Riba stages 3 & 4 reports for a building upgrade
- secured funding to replace community centre heaters
- secured funding for and carried out a Non Native Invasive Species survey
- held a Community Land Scotland event
- held a Cosmos Planetarium event
- held various social events
- operated a community Cafe
- operated a small foodbank
- Dark Skies status application ongoing
- contributed to CnES Local Action Plan
- continued community buildings maintenance
- participation in the Uig Forum

Internal and external factors

The charity is partially dependent upon the continuing support of public funding agencies to assist in the ongoing delivery of the aims and objectives of the trust.

FINANCIAL REVIEW

Principal funding sources

The charity is dependent on grants, donations and fundraising to fund its operational costs. The principal funding sources for the charity during the year were donations and grants from the National Lottery, Comhairle nan Eilean Siar (Western Isles Council), Hurtigruten Foundation and Community Land Scotland.

FINANCIAL REVIEW

Reserves policy

During the year the charity's outgoing resources exceeded the incoming resources resulting in a deficit of £16,623 for the period (2024 - deficit of £9,050). As a result, general funds have increased to £22,491 and restricted funds decreased to £212,381. The majority of restricted reserves relate to grants received for capital assets and running costs.

FUTURE PLANS

The charity's main objectives for the forthcoming year will be to continue the process of improving the quality of life for all residents and crofters including:

- continue to engage the services of a part time development worker
- undertake Riba stage 3 & 4 building upgrade reports
- progress the upgrade of 2 derelict buildings for community use
- purchase a local property to let as an affordable home
- continue to operate a community cafe
- extending the community hub carpark
- install motorhome hook up points
- erect a larger community polycrub
- community hub energy efficiency measures
- install interpretation boards
- produce a guidebook
- install more directional signage
- maintain more pathways
- install night sky monitoring equipment
- continue the food bank
- gain Dark Skies status
- hold a Dark Skies event
- install sea vessel monitoring as part of a wider sea mammal management project

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trust is a charitable company limited by guarantee, incorporated on 11 September 2014 and registered as a charity with effect from 3 June 2016. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law.

Under the terms of the Memorandum and Articles of Association the Elected Directors are appointed by the whole body of members at the Annual General Meeting. One third of the Elected Directors must retire by rotation at each Annual General Meeting.

The Board may also invite any Nominated Member of the company to nominate representatives to be appointed as Nominated Directors. Nominated Directors do not require to retire by rotation.

Organisational structure

The board consists of voluntary directors who manage the affairs of the charity through regular board meetings. The charity has reviewed its internal operational structure to assist in the effective management of the organisation. The board members are involved in the day to day operations of the charity. The charity uses a Development Officer who assists in the implementation of decisions from the board.

Wider network

The charity has established links with other organisations and agencies to foster the aims and objectives of the organisation.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC486472 (Scotland)

Registered Charity number
046600

Registered office
Gallan Beag
Aird
Uig
Isle of Lewis
HS2 9JA

Trustees

Independent Examiner
CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
Isle of Lewis
Western Isles
HS1 2DS

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 1 June 2026 and signed on its behalf by:

F L'Estrange - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GALLAN HEAD COMMUNITY TRUST

I report on the accounts for the year ended 30 September 2025 set out on pages five to fourteen.

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

CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
Isle of Lewis
Western Isles
HS1 2DS

3 June 2026

GALLAN HEAD COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	Unrestricted fund £	Restricted fund £	30.9.25 Total funds £	30.9.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,746	-	2,746	2,250
Charitable activities	3				
Community Development		3,343	13,700	17,043	21,923
Total		6,089	13,700	19,789	24,173
EXPENDITURE ON					
Charitable activities	4				
Community Development		3,962	32,450	36,412	33,223
NET INCOME/(EXPENDITURE)		2,127	(18,750)	(16,623)	(9,050)
RECONCILIATION OF FUNDS					
Total funds brought forward		20,364	231,131	251,495	260,545
TOTAL FUNDS CARRIED FORWARD		22,491	212,381	234,872	251,495

The notes form part of these financial statements

BALANCE SHEET
30 SEPTEMBER 2025

	Notes	Unrestricted fund £	Restricted fund £	30.9.25 Total funds £	30.9.24 Total funds £
FIXED ASSETS					
Tangible assets	10	-	197,329	197,329	205,956
CURRENT ASSETS					
Debtors	11	286	-	286	253
Cash at bank		23,225	15,052	38,277	46,281
		23,511	15,052	38,563	46,534
CREDITORS					
Amounts falling due within one year	12	(1,020)	-	(1,020)	(995)
NET CURRENT ASSETS		22,491	15,052	37,543	45,539
TOTAL ASSETS LESS CURRENT LIABILITIES		22,491	212,381	234,872	251,495
NET ASSETS		22,491	212,381	234,872	251,495
FUNDS	13				
Unrestricted funds				22,491	20,364
Restricted funds				212,381	231,131
TOTAL FUNDS				234,872	251,495

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 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
30 SEPTEMBER 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 1 June 2026 and were signed on its behalf by:

F L'Estrange - Trustee

The notes form part of these financial statements

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.

The accounts are prepared in sterling which is the functional currency of the charity, and are rounded to the nearest £.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably. Income received in advance is deferred until the criteria for income recognition are met.

Grants generated to support the objects of the charity and without further specified purpose are taken to the Statement of Financial Activities in that period. Grants received which are related to capital expenditure or are for a specified purpose are transferred to Restricted Funds and are utilised to fund the future depreciation of the related capital expenditure or fund the costs relating to the specified purpose.

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.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its objects and activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. The allocation of direct and support costs are analysed in the notes to the financial statements.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

Tangible fixed assets

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

Land & Buildings	-	4% on cost
Plant and machinery	-	20% on cost
Computer equipment	-	25% 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.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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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1. ACCOUNTING POLICIES - continued

Fund accounting

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

2. DONATIONS AND LEGACIES

	30.9.25	30.9.24
	£	£
Donations	2,746	2,250

3. INCOME FROM CHARITABLE ACTIVITIES

		30.9.25	30.9.24
	Activity	£	£
Rental income	Community Development	3,343	2,197
Grants	Community Development	13,700	19,726
		17,043	21,923

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

	30.9.25	30.9.24
	£	£
Comhairle nan Eilean Siar	150	5,300
Lottery Community Fund	-	10,000
Inspiring Scotland	2,250	-
Community Land Scotland	300	300
Hurtigruten Foundation	-	4,126
Foyal Foundation	5,000	-
Turcan Connell HFF	3,000	-
Corra Foundation	3,000	-
	13,700	19,726

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Community Development	35,385	1,027	36,412

continued...

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	30.9.25	30.9.24
	£	£
Insurance	1,395	1,241
Light and heat	606	546
Sundries	-	25
Advertising	-	60
Consultancy	21,950	20,020
Website Expenses	144	144
Repairs & Renewals	776	163
Projects	1,873	1,524
Bank Charges	14	15
Depreciation	8,627	8,456
	35,385	32,194

6. SUPPORT COSTS

	Governance costs
	£
Community Development	1,027

Support costs, included in the above, are as follows:

	30.9.25 Community Development	30.9.24 Total activities
	£	£
Accountancy and legal fees	1,027	1,029

7. NET INCOME/(EXPENDITURE)

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

	30.9.25	30.9.24
	£	£
Depreciation - owned assets	8,627	8,456

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2025 nor for the year ended 30 September 2024.

continued...

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,249	1	2,250
Charitable activities			
Community Development	2,197	19,726	21,923
Total	4,446	19,727	24,173
EXPENDITURE ON			
Charitable activities			
Community Development	3,223	30,000	33,223
NET INCOME/(EXPENDITURE)	1,223	(10,273)	(9,050)
RECONCILIATION OF FUNDS			
Total funds brought forward	19,141	241,404	260,545
TOTAL FUNDS CARRIED FORWARD	20,364	231,131	251,495

10. TANGIBLE FIXED ASSETS

	Land & Buildings £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 October 2024 and 30 September 2025	254,860	22,166	1,220	278,246
DEPRECIATION				
At 1 October 2024	49,298	21,772	1,220	72,290
Charge for year	8,233	394	-	8,627
At 30 September 2025	57,531	22,166	1,220	80,917
NET BOOK VALUE				
At 30 September 2025	197,329	-	-	197,329
At 30 September 2024	205,562	394	-	205,956

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11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.25	30.9.24
	£	£
Prepayments	286	253

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.25	30.9.24
	£	£
Accrued expenses	1,020	995

13. MOVEMENT IN FUNDS

	At 1.10.24	Net movement in funds	At 30.9.25
	£	£	£
Unrestricted funds			
General fund	20,364	2,127	22,491
Restricted funds			
Restricted Fund	231,131	(18,750)	212,381
TOTAL FUNDS	251,495	(16,623)	234,872

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	6,089	(3,962)	2,127
Restricted funds			
Restricted Fund	13,700	(32,450)	(18,750)
TOTAL FUNDS	19,789	(36,412)	(16,623)

continued...

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	19,141	1,223	20,364
Restricted funds			
Restricted Fund	241,404	(10,273)	231,131
TOTAL FUNDS	260,545	(9,050)	251,495

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,446	(3,223)	1,223
Restricted funds			
Restricted Fund	19,727	(30,000)	(10,273)
TOTAL FUNDS	24,173	(33,223)	(9,050)

FUNDS

General fund
The general fund represents unrestricted funds which the trustees are free to use in accordance with the charitable objects.

Restricted fund
This represents funding designated by the Trust to assist in the purchase of the estate, and for grants received for the improvements and running of the estate.

continued...

14. RELATED PARTY DISCLOSURES

The charity leased premises to a trustee, Fiona L'Estrange, from which the trustee operated a cafe. The rent paid by the trustee during the year ended 30 September 2025 was £1,730 (2024 - £864).

15. LIMITED BY GUARANTEE

The company is limited by guarantee and has no share capital. The liability of each member in the event of the company being wound up is restricted to £1.