Charity Number: SC046510
Company number: SC422047

North West Highlands Geopark Limited

Annual Report and Financial Statements
Year ended 31 January 2026

North West Highlands Geopark Limited

Contents of the Financial Statements *for the year ended 31 January 2026*

	Page
Report of the Directors	1 - 6
Report of the Independent Examiner	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 – 16

North West Highlands Geopark Limited

Report of the Directors *for the year ended 31 January 2026*

The Directors are pleased to present their report together with the financial statements of the charity for the year ended 31 January 2026.

Legal and Administrative Information

Charity name	North West Highlands Geopark Limited
Charity number	SC046510
Company number	SC422047
Registered Office	The Rock Stop Unapool By Lairg Sutherland IV27 4HW
Directors	I D Bartholomew D Campbell P D Harrison (Chair from 7 May 2025) L E Hamlet (appointed 15 October 2025) N Hutchison A P Macleod (retired 14 November 2025) H M Macpherson M Milligan D D C Morrison (appointed 8 January 2026) M Orr L D Taylor I M Young (Chair until 6 May 2025, retired 7 May 2025)
Company Secretary	None
Independent Examiner	T P Wright Chartered accountant 396 Elphin By Lairg Sutherland IV27 4HH
Solicitors	None
Bankers	The Royal Bank of Scotland plc 11 Argyle Street Ullapool Ross-Shire IV26 2UD

Structure, governance and management

North West Highlands Geopark Limited is a company limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association, incorporated on 17th April 2012, and is registered as a charity with the Office of the Scottish Charity Regulator. In the event of the company being wound up, members are required to contribute a sum not exceeding £1.00p.

The structure of the company consists of:

- The Members, who have the right to attend the annual general (and any extraordinary general) meeting and have important powers in electing people to serve as directors; and
- The Directors generally control and supervise the activities of the company.

Membership is open to anyone aged 16 or over who lives within the boundaries of the North West Highlands Geopark and is on the electoral roll within that area. The directors may, at their discretion, refuse to admit any person to membership and may accept as members those who live outwith the borders of the Geopark by election at a Board meeting. This allows particular skills and support to be sourced. These members may serve as directors.

Recruitment, appointment, induction and training of directors

Each of the Assynt, Coigach, Durness, Kinlochbervie, Lochbroom, Scourie and Tongue Community Councils (or their successors in the event of local government re-organisation) shall be able to nominate one of their members to be a director, such directors to serve until the community council concerned replace them. In addition, the members at the annual general meeting may elect up to 4 directors and the directors have the power to appoint up to 3 additional directors as they feel necessary for the purposes of the administration of the company. The maximum number of directors shall be 12.

New directors are expected to spend time with the existing directors to familiarise themselves with:

- The duties of Board Members
- The main documents that set out the operational framework for the charity, including the Memorandum and Articles of Association
- The work of the Trust and its finances, referring to the last annual accounts and the recent Board Minutes
- The strategy that has been adopted
- The plans and objectives that flow from that strategy
- The Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Aims, Objectives and Activities

The Company's objects as a charity are to advance, for the benefit of the public, environmental protection, education, heritage, community development (particularly sustainable rural regeneration) and recreational activity by operating the North West Highlands Geopark over its about 2,000 square kilometres of outstanding geodiversity in West Sutherland and Wester Ross, Scotland. In so doing, the Company shall have the following aims for the Geopark:-

a) to conserve and enhance the geological, geomorphological and other heritage of the area;

b) to promote the Geopark as an area for scientific study and research in the various disciplines of the Earth Sciences;

Aims, Objectives and Activities (continued)

c) to promote the understanding and enjoyment (including enjoyment in the form of recreation) of the special qualities of the area by the public;
d) to promote sustainable economic and social development of the area's communities; and
e) to manage the Geopark within the framework established by the Global Geoparks Network Charter under the umbrella of UNESCO

Achievements and Performance

In 2025, the Access, Connect and Take Part (ACT) programme of projects was completed. Fundraising for the future had already been underway during the delivery of ACT in order to continue with the successful schools programme. However with the challenging economic climate, funding targets were achieved at a later date than was anticipated and through smaller individual grants. The staff team was therefore reduced after July 2025, with plans only able to be made towards the end of the year to boost the team capacity again for the consolidated schools programme, though the *Our Landscapes, Our Future Project*.

Support with short term working capital from Highlands & Islands Enterprise has been key to being able to continue with the partnership development for the Scourie Geocentre project and supporting the ongoing work of the charity in its management of UNESCO Global Geopark status for the North West Highlands.

In particular, in the year to 31 January 2026 we achieved the following under our six strategic objectives:

1) Manage

- Continued to work with the National Lottery Heritage Fund and other funders, submitting reports and claims for the ACT project achievements and expenditure.
- Compiled the evaluation report for the ACT project to submit to the National Lottery Heritage Fund
- Attended the Scottish Council for Voluntary Organisations annual conference
- Management of the Rock Stop Cafe and Exhibition Centre, including recruitment of seasonal staff (8 part time members)
- Hosted a volunteer working on the Geodiversity audit review

2) Promote

- Launched new posters for our Ambassadors network and hosted a dedicated Ambassador event at the Rock Stop with our UNESCO neighbours, Wester Ross Biosphere & The Flow Country World Heritage Site.
- Benefits of the Ambassador scheme reviewed and updated, a new online application process now live
- Presentation on the Ambassador scheme at the Flow Country World Heritage Site Tourism conference
- Additional bi-lingual interpretation panel installed on the Kyle of Tongue causeway geopod
- Coordination of the Rock Stop Exhibition
- Met with Jamie Stone MP and Maree Todd MSP, highlighting the work required to maintain the UNESCO Global Geopark status and the need for core funding
- Engaged with visiting groups from the UK and abroad, through bespoke field guiding and scheduled guided walks.

Achievements and Performance (continued)

3) Engage

- Rock Stop Exhibition Centre & Café opened for the season for 20 weeks
- Completed delivery of the Geopark Explorers Club based in Scourie & the 2024/25 Junior Ranger programme for Kinlochbervie High School
- Worked in collaboration with Wester Ross Biosphere to deliver 2 Astro night events as part of the Dark Skies Festival.
- Continued engagement with the UNESCO UK National Commission, UNESCO in Scotland, UK Committee for UNESCO Global Geoparks, European Geoparks Network and Global Geoparks Network through online and in person meetings.
- Hosted a Music & Nature event with Cellist, Riccardo Pes
- Delivered Seanchas nan Clach/Stories in the Stones project with 2 of the Geopark area Primary schools plus 2 public workshops & 1 music event
- Coordinated resident artist workshops in Tongue, Kinlochbervie & Scourie for schools and general public
- Led guided hill walks and partnered with High Life Highland Rangers to deliver guided walks
- Led geology guided walks for individuals and for groups
- 5 Geoheritage festival events in total. 3 Geotours (1 Geopark, 1 North Coast, 1 Earth Mind).

4) Develop

- Undertook staff training to assist with project delivery - Gaelic, MiDAS assessments (mini bus drivers), Fundraising Strategy
- Collaborated with High Life Highland on local events and delivery of school programmes.
- Collaborated with Wester Ross UNESCO Biosphere Reserve on delivery of Dark Sky events.
- Continued to develop a partnership with Scourie Community Development Company, Grosvenor and Westminster Foundation for the development of the Scourie GeoCentre Project
- Developed and piloted a new Geotour product, Earth Mind Geotour in collaboration with author and psychotherapist, Ruth Allen
- Partnered with St Andrews University and Culag Community Woodland Trust on the Assynt Elm Project

5) Finance

- For the Our Landscapes, Our Futures Project - secured funding from: Westminster Foundation, Highlands and Islands Environment Foundation, Essentia, Foundation Scotland, EDF Corriemollie, Lochbroom & Ullapool Community Trust, Tesco Stronger Starts, Assynt Foundation-Claire Belshaw's Legacy
- For the Access, Connect & Take Part Project, received additional match funding from the North & West Sutherland Trust (Tongue & Durness), Scottish Geology Trust, Scottish Sea Farms, Tanera Am Bothan Community Fund, Ullapool High School Parent Council and Developing the Young Workforce
- Supported by Highlands & Islands Enterprise through Short Term Working Capital for a period of 3 months
- Secured funding from the Community Regeneration Fund, Development Officer funding for staff time to assist with the development of the Scourie Geocentre Project
- The development of new Geotours has significantly increased this income stream through being able to accommodate more visitor bookings

6) Conserve

- Continued to participate with the Coigach & Assynt Living Landscape partnership as part of the Land Management Group.
- Continued to engage with the NW2045 group and the Regional Land Use Partnership pilot for the NW Highlands area.
- Produced, printed & launched the new Walker's Guide to Durness
- Local area information provided to visitors to the Rock Stop Visitor Centre by staff and through publications and leaflets

Future plans

We intend to:

- Consolidate our partnership with Scourie Community Development Company in connection with the Scourie Geocentre project
- Continue to fundraise for the Our Landscapes, Our Futures Project (OLOF) and begin delivery of the programmes within this project
- Engage further staff to deliver the OLOF project
- Continue to develop the Ambassador network and mutual benefits for businesses and the geopark.
- Grow our Members and Friends networks
- Engage communities with their geopark, through a variety of events - such as arts, cultural, health and wellbeing events.
- Grow and develop the audiences for Geotours and other events, through development of additional & alternative engagement themes.
- Continue to improve marketing & promotion for the Rock Stop Visitor Centre.
- Engage further with our UNESCO neighbours, the Wester Ross Biosphere and World Heritage Site, the Flow Country, in particular on a developing potential joint application to Dark Skies International
- Continue to develop and increase the use of Gaelic through interpretation materials and engagement events.
- Submit required documentation to UNESCO ahead of the upcoming 2027 revalidation process for the North West Highlands Global Geopark status
- Work to improve information on physical accessibility and to improve accessibility of interpretive materials.
- With all activities, look to reduce our carbon footprint as an integral part of the planning and delivery process.

Financial review

Details of the financial results are set out in the following pages.

Unrestricted reserves are necessary for management of cash-flow and in addition the charity aspires to attaining a level of reserves that would permit six months expenditure to be met.

Report of the Directors *for the year ended 31 January 2026*

Directors' responsibilities in relation to the financial statements

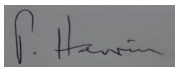
Company law requires the Directors to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and its surplus or deficit for the financial year. In doing so the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make sound judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report is prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the Board and signed on its behalf by



P D Harrison
Chair

Date: 21 October 2026

North West Highlands Geopark Limited

Report of the Independent Examiners to the Trustees *for the year ended 31 January 2026*

I report on the accounts of the charity for the year ended 31 January 2026 set out on pages 8 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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 trustees consider that the audit requirement of Regulation 10(1) (a-c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and comply with Regulation 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.

T P Wright

Name T P Wright

Qualification Chartered accountant

Address 396 Elphin, By Lairg, Sutherland, IV27 4HH

Date 21 October 2026

North West Highlands Geopark Ltd

Statement of financial activities

Year ended 31 January 2026

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Income and endowments from:							
Donations and legacies	**2**	8,238	-	8,238	9,049	-	9,049
Charitable activities	**3**	-	136,718	136,718	16,227	64,666	80,893
Other trading activities	**4**	32,400	-	32,400	45,262	-	45,262
Investment income	**5**	550	-	550	27	-	27
Total income		41,188	136,718	177,906	70,565	64,666	135,231
Expenditure:							
Charitable activities	**6**	28,669	122,644	151,313	114,410	59,716	174,126
Total expenditure		28,669	122,644	151,313	114,410	59,716	174,126
Net incoming/outgoing resources before transfers		12,519	14,074	26,593	(43,845)	4,950	(38,895)
Transfers		4,987	(4,987)	-	(248)	248	-
Net movement in funds after transfers		17,506	9,087	26,593	(44,093)	5,198	(38,895)
Total funds brought forward	**14**	34,550	75,358	109,908	78,643	70,160	148,803
Total funds carried forward	**14**	52,056	84,445	136,501	34,550	75,358	109,908

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements.

Balance sheet

As at 31 January 2026

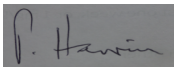
	Notes	£	2026 £	£	2025 £
Fixed Assets					
Tangible assets	**10**		15,796		21,508
Investments	**11**		1		1
			15,797		21,509
Current Assets					
Stock		2,213		2,933	
Debtors	**12**	42,925		20,191	
Cash at bank and in hand		77,377		67,036	
		122,515		90,160	
Creditors: falling due within one year	**13**	1,811		1,761	
Net Current Assets			120,704		88,399
Total Net Assets			136,501		109,908
Represented by:					
Restricted income funds	**14**		84,445		75,358
Unrestricted income funds	**14**		52,056		34,550
Total Funds			136,501		109,908

The directors are satisfied that the company is entitled to exemption from audit under Section 477 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Act.

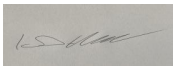
The directors acknowledge their responsibilities for:
(i) ensuring that the company keeps proper accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
(ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its income and expenditure 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 accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board and signed on its behalf on 21 October 2026



P D Harrison
Director



I D Bartholomew
Director

Company registration number SC422047

Notes to the financial statements

Year ended 31 January 2026

1 Accounting policies

Basis of accounting
The financial statements have been prepared in accordance with '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 (FRS102) (effective 1 January 2015) - Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Consolidation
In the opinion of the members of the board of trustees, the charity and its subsidiary undertaking comprise a small-sized group, which is not required to prepare group accounts under the Companies Act 2006 and as gross income is less than the Charities SORP limit group accounts are not required under that regime either.

Donations, gifts in kind and volunteer time
Donations received are recorded at the time the charity becomes entitled to the resource. Gifts in kind income represent donated assets received by the charity and are recorded at the estimated current value the charity would expect to pay for the asset on the open market. The value of services provided by volunteers is not incorporated into the financial statements.

Grants
Grants received are included in incoming resources when they are receivable, except when conditions attached to such grants have not yet been fulfilled, when the income is deferred. Grants of a capital nature are treated as a restricted fund and released to the unrestricted funds over the life of the asset.

Expenditure
Expenditure is included on the accruals basis and recognised when there is a legal or constructive obligation to pay.

Deferred income
Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received.

Fund accounting
Restricted funds: funds held which are resticted for use for specific purposes.
Unrestricted funds: funds which the trustees are free to use, in accordance with the charitable objects.
Designated funds: funds which the trustees set aside for a specific purpose.

Tangible fixed assets and depreciation
Depreciation is provided on tangible fixed assets so as to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	25% reducing balance

Taxation
The company is a charity for tax purposes and relief given under S.505 Income and Corporation Taxes Act 1988.

Notes to the financial statements

Year ended 31 January 2026

2 **Donations and legacies**	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Donations	5,848	-	5,848	5,401	-	5,401
Gift aid from HMRC	560	-	560	1,968	-	1,968
Supporter and ambassador income	1,830	-	1,830	1,680	-	1,680
	8,238	-	8,238	9,049	-	9,049

3 **Charitable activities income**	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Access, Connect and Take Part:						
Bord na Gaidhlig Colmcille	-	1,198	1,198	-	-	-
Bord na Gaidhlig Community Fund	-	-	-	-	480	480
Highland Coastal Communities Fund	-	-	-	-	13,242	13,242
National Lottery Heritage Fund (ACT)	-	45,942	45,942	-	29,987	29,987
Oxford University Fund	-	2,100	2,100	-	3,000	3,000
Maldie Burn Fund	-	-	-	-	5,700	5,700
Kinlochbervie Community Benefit Fund	-	-	-	-	5,000	5,000
SGT Inchnadamph project	-	3,017	3,017	-	-	-
North and West Sutherland Trust	-	6,000	6,000	-	-	-
Scottish Sea Farms	-	1,000	1,000	-	-	-
Bothan Community -	-	2,000	2,000	-	-	-
Ullapool High School Parent Council	-	500	500	-	-	-
Developing the Young Workforce	-	500	500	-	-	-
Our landscapes, our futures:						
LUCT	-	1,500	1,500	-	-	-
Essentia	-	10,000	10,000	-	-	-
Tesco Stronger Starts	-	1,000	1,000	-	-	-
Foundation Scotland	-	25,000	25,000	-	-	-
HIEF	-	15,000	15,000	-	-	-
EDF Corriemoillie	-	3,000	3,000	-	-	-
Other:						
HIE short term working capital	-	15,007	15,007	-	-	-
Coigach and Assynt Walkers' Guide	-	3,954	3,954	-	4,077	4,077
Small Projects Income	-	-	-	-	3,180	3,180
Project overheads income	-	-	-	16,227	-	16,227
	-	136,718	136,718	16,227	64,666	80,893

4 **Other trading activities**	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Geotours	17,411	-	17,411	9,221	-	9,221
Geoheritage festival	162	-	162	1,803	-	1,803
Pebble Route sales	272	-	272	372	-	372
Consultancy etc	5,364	-	5,364	4,685	-	4,685
Miscellaneous income	1,350	-	1,350	2,549	-	2,549
Costs recharged to subsidiary	7,841	-	7,841	26,632	-	26,632
	32,400	-	32,400	45,262	-	45,262

Notes to the financial statements

Year ended 31 January 2026

5 Investment income

	Unrestricted Funds	Restricted Funds	Total 2026	Unrestricted Funds	Restricted Funds	Total 2025
	£	£	£	£	£	£
Bank interest	550	-	550	27	-	27
	550	-	550	27	-	27
Total income	41,188	136,718	177,906	70,565	64,666	135,231

6 Resources expended on charitable activities

	Unrestricted Funds	Restricted Funds	Total 2026	Unrestricted Funds	Restricted Funds	Total 2025
	£	£	£	£	£	£
Wages and salaries	12,764	76,106	88,870	89,272	22,476	111,748
Employee and volunteer expenses	819	5,824	6,643	1,199	4,857	6,056
Director expenses, travel etc	342		342	-	-	-
Training costs	-	950	950	-	1,505	1,505
Consultancy and subcontractors	-	11,666	11,666	-	1,457	1,457
Miscellaneous direct project costs	-	21,586	21,586	1,476	12,701	14,177
Clachtoll Ranger Hut refurbishment	-	-	-	-	1,364	1,364
Guides and leaflets	1,613	1,247	2,860	347	3,617	3,964
Geotour and geoheritage expenses	2,996	-	2,996	2,537	-	2,537
Rent	-	-	-	500	-	500
Electric	2,779	-	2,779	4,066	-	4,066
Water	218	-	218	275	-	275
Broadband	361	-	361	355	-	355
Insurance	876	-	876	915	-	915
Maintenance and equipment expensed	80	-	80	5,374	-	5,374
Promotion, website and exhibitions	340	-	340	-	4,719	4,719
Unesco UKGGF, GGN and EGN expenses	1,869		1,869	3,295	-	3,295
EGN and GGN fees	-	-	-	1,758	-	1,758
Office expenses	1,168	-	1,168	1,260	-	1,260
Accountancy fees	1,200	-	1,200	1,150	-	1,150
Sundry	265	-	265	482	-	482
Depreciation	447	5,265	5,712	149	7,020	7,169
	28,669	122,644	151,313	114,410	59,716	174,126
Total expenditure	28,669	122,644	151,313	114,410	59,716	174,126

Notes to the financial statements

Year ended 31 January 2026

7 Resources expended on restricted funds by category

	Coigach and Assynt Walkers' Guide	Access, Connect and Take Part project	Our landscapes, our futures	Artist Workshops	HIE short term working capital	Total
	£	£	£	£	£	£
Wages and salaries	-	59,861	637	601	15,007	76,106
Employee and volunteer expenses	-	5,824	-	-	-	5,824
Training costs	-	950	-	-	-	950
Consultancy and subcontractors	-	11,666	-	-	-	11,666
Miscellaneous direct project costs	-	21,463	-	123	-	21,586
Guides and leaflets	1,247	-	-	-	-	1,247
Fixed assets, being depreciated	-	-	-	-	-	5,265
	1,247	99,764	637	724	15,007	122,644

8 Staff costs and emoluments

	2026	2025
	£	£
Wages and salaries	85,527	106,946
Employer's National Insurance	1,468	2,738
Pension contributions	1,875	2,064
	88,870	111,748

Particulars of employees

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2026	2025
Staff	2.5	3.5

No employee received emoluments of more than £60,000 in the period (2025 - Nil).

9 Directors remuneration and expenses

None of the directors received any remuneration during the period (2025 - nil). Directors' expenses of £1,482 were claimed (2025 - £1,522) in connection with Geotours, events, delivery of publications, and attending meetings..

10 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 February 2025	88,080	88,080
At 31 January 2026	88,080	88,080
Depreciation		
At 1 February 2025	66,572	66,572
Charge for the period	5,712	5,712
At 31 January 2026	72,284	72,284
Net Book Value		
At 31 January 2026	15,796	15,796
At 31 January 2025	21,508	21,508

11 Investments

Unlisted investments

Historic cost and market value	2026 £	2025 £
At 31 January	1	1

The investment comprises a 100% shareholding in NWHG (Trading) Limited, a trading subsidiary incorporated in Scotland, results being:

	2026 £	2025 £
Aggregate capital and reserves	(3,986)	(7,022)
Profit for the period	3,036	-
Loss for the period	-	(7,184)

12 Debtors: falling due within one year

	2026 £	2025 £
Grant claims receivable	25,665	8,162
Amounts owed by subsidiary	17,260	12,029
	42,925	20,191

13 Creditors: falling due within one year

	2026 £	2025 £
Creditors and accruals	1,811	1,761
	1,811	1,761

Notes to the financial statements

Year ended 31 January 2026

14 Reserves

	At 1 February 2025 £	Income £	Expenditure £	Transfers £	At 31 January 2026 £
Restricted funds					
Coigach and Assynt Walkers' Guide	2,494	3,954	(1,247)	(3,076)	2,125
Clachtoll Ranger Hut maintenance grant	3,635	-	-	-	3,635
Access, Connect and Take Part project	48,168	62,257	(99,764)	(10,661)	-
Our landscapes, our futures	-	55,500	(637)	-	54,863
Artist Workshops	-	-	(724)	8,750	8,026
HIE short term working capital	-	15,007	(15,007)	-	-
Asset-based funds:					
Fixed assets, being depreciated	21,061	-	(5,265)		15,796
	75,358	136,718	(122,644)	(4,987)	84,445
Unrestricted funds					
Accumulated unrestricted fund	34,550	41,188	(28,669)	4,987	52,056
	34,550	41,188	(28,669)	4,987	52,056
Total reserves	109,908	177,906	(151,313)	-	136,501

Represented by:

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Fixed assets	-	15,796	15,796	21,508
Investment in subsidiary	1	-	1	1
Current assets	53,866	68,649	122,515	90,160
Creditors: falling due within one year	(1,811)	-	(1,811)	(1,761)
Total funds	52,056	84,445	136,501	109,908

Notes to the financial statements

Year ended 31 January 2026

15 Analysis of Restricted Funds income received, and balances held, by project and funder

The charity is grateful to acknowledge income received from its supporters as follows:

	Income in year £	Fund balance £
Coigach and Assynt Walkers' Guide Income from the sale of the Walker's Guide to Coigach and Assynt, for the maintenance of the Walker's Guide to Coigach & Assynt and associated property and content.	3,954	2,125
Clachtoll Ranger Hut maintenance grant To renovate and maintain the Clachtoll Ranger Hut.	-	3,635
Access, Connect and Take Part project The final year of a 3 year project funding inspiring new activities to help people Access, Connect with and Take part in the heritage of the North West Highlands Geopark. In this final year, the main funder was the National Lottery Heritage Fund, with match funding supplied from SSE Renewables, Bord na Gaidhlig Colmcille, Maldie Burn Hydro Scheme Community Benefit Fund, Kinlochbervie Community Benefit Fund, North & West Sutherland Trust (Durness & Tongue), Scottish Geology Trust, Ullapool Harbour Trust, Scottish Sea Farms, Tanera - Bothan Fund, Ullapool High School Parent Council & Developing the Young Workforce.	62,257	-
Our landscapes, our futures To fund a schools education programme developed with the Geopark schools and to employ a FTE Education & Engagement Officer to deliver these programmes. Funders are Essentia, Foundation Scotland, Westminster Foundation, Highlands & Islands Environment Foundation, Lochbroom & Ullapool Community Trust, EDF Corriemollie Fund, Assynt Foundation - Claire Belshaw's Legacy & Tesco Stronger Starts.	55,500	54,863
Artist Workshops Funding from Maldie Burn Hydro Scheme Community Benefit Fund and North & West Sutherland Trust (Durness) supporting resident artist schools and public workshops	-	8,026
HIE short term working capital To support staffing costs for 3 months	15,007	-
Asset-based grants Grant-assisted expenditure, capitalised and to be depreciated over forthcoming periods.	-	15,796
Total	136,718	84,445

16 Ultimate controlling party

North West Highlands Geopark Ltd is a company limited by guarantee. The liability of members is limited and is not to exceed £1. The ultimate controlling party is therefore considered to be the members.

Signable

Issuer	North West Highlands Geopark Ltd
Document generated	Sun, 25th Oct 2026 20:14:04 GMT
Document fingerprint	b3a6865831d1e94c5b87b028211b8030

Parties involved with this document

Document processed	Party + Fingerprint
Sun, 25th Oct 2026 20:31:21 GMT	Peter Harrison - Signer (4497985e361d7ac1997725e4ffd088c0)
Mon, 26th Oct 2026 7:14:14 GMT	Tim Wright - Signer (8cec7d2027ca378a75e6deb695fdbaad)
Tue, 27th Oct 2026 9:33:02 GMT	Iain Bartholomew - Signer (c3c27dbdc7933ae61613c7996f8e0d8f)

Audit history log

Date	Action
Sun, 25th Oct 2026 20:14:04 GMT	Envelope generated with fingerprint 898702fdf997fea89ce1a581d92be2b2 by admin@nwhgeopark.com (31.94.20.158)
Sun, 25th Oct 2026 20:14:04 GMT	Document generated with fingerprint b3a6865831d1e94c5b87b028211b8030 (31.94.20.158)
Sun, 25th Oct 2026 20:15:34 GMT	Peter Harrison has been assigned to this envelope. (31.94.20.158)
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Sun, 25th Oct 2026 20:21:32 GMT	Sent the envelope to Peter Harrison (pete@nwhgeopark.com) for signing (31.94.20.158)
Sun, 25th Oct 2026 20:21:32 GMT	Sent the envelope to Tim Wright (timwright78@hotmail.co.uk) for signing (31.94.20.158)
Sun, 25th Oct 2026 20:21:32 GMT	Sent the envelope to Iain Bartholomew (iainb@nwhgeopark.com) for signing (31.94.20.158)
Sun, 25th Oct 2026 20:21:34 GMT	Document emailed to timwright78@hotmail.co.uk
Sun, 25th Oct 2026 20:21:34 GMT	Document emailed to pete@nwhgeopark.com
Sun, 25th Oct 2026 20:21:34 GMT	Document emailed to iainb@nwhgeopark.com
Sun, 25th Oct 2026 20:22:21 GMT	Peter Harrison opened the document email. (66.249.93.70)
Sun, 25th Oct 2026 20:28:11 GMT	Peter Harrison opened the document email. (66.249.93.65)
Sun, 25th Oct 2026 20:28:50 GMT	Peter Harrison viewed the envelope (5.81.144.24)
Sun, 25th Oct 2026 20:31:21 GMT	Peter Harrison signed the envelope (5.81.144.24)
Mon, 26th Oct 2026 5:43:29 GMT	Tim Wright opened the document email. (104.28.40.147)

Mon, 26th Oct 2026 7:13:31 GMT	Tim Wright viewed the envelope (145.224.67.96)
Mon, 26th Oct 2026 7:13:49 GMT	Tim Wright viewed the envelope (72.153.231.69)
Mon, 26th Oct 2026 7:14:14 GMT	Tim Wright signed the envelope (145.224.67.96)
Tue, 27th Oct 2026 9:29:29 GMT	Iain Bartholomew opened the document email. (142.250.32.36)
Tue, 27th Oct 2026 9:29:42 GMT	Iain Bartholomew viewed the envelope (185.120.2.127)
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Tue, 27th Oct 2026 9:33:02 GMT	This envelope has been signed by all parties (185.120.2.127)
Tue, 27th Oct 2026 9:33:03 GMT	Signed document confirmation emailed to pete@nwhgeopark.com (185.120.2.127)
Tue, 27th Oct 2026 9:33:03 GMT	Signed document confirmation emailed to timwright78@hotmail.co.uk (185.120.2.127)
Tue, 27th Oct 2026 9:33:03 GMT	Signed document confirmation emailed to iainb@nwhgeopark.com (185.120.2.127)
Tue, 27th Oct 2026 9:33:03 GMT	Signed document confirmation emails have been sent to all parties (185.120.2.127)