

REGISTERED CHARITY NUMBER: SC046771

**Report of the Trustees and
Financial Statements for the Year Ended 30 April 2025
for
POINT & SANDWICK COASTAL COMMUNITY PATH
(SCIO)**

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

**POINT & SANDWICK COASTAL COMMUNITY PATH
(SCIO)**

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for the Year Ended 30 April 2025**

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POINT & SANDWICK COASTAL COMMUNITY PATH (SCIO)

Report of the Trustees for the Year Ended 30 April 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 April 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).

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 30th April 2025. The financial statements of the charity comply with Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. 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 to the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are:

The promotion and development of a coastal community path linking together the historical and crofting communities of Point and Sandwick, particularly improving access around the peninsula for walkers and others to better appreciate, use enjoy and understand the natural environment, flora and fauna of the area and the surrounding marine margins.

The promotion of the health and wellbeing, recreation, social history and culture including place names (Gaelic, English and Norse) and of sites of special significance in the above area.

The advancement of education and of citizenship through rural development and the promotion of volunteering or other opportunities which combat poverty or ill health arising therefrom.

In furtherance of the foregoing purposes, the organisation will participate in any partnerships or joint venture which supports any of the above in or around the wider Point and Sandwick Community.

Significant activities

Over the last year considerable progress has been made in pursuing the trail program both in relation to significant sections of work and in advancing funding commitments for scheduling work into the 2025/26 period. To this end we are grateful to the varied funders who have contributed to this. This has included Crown Estates, Point and Sandwick Trust, Walking Scotland (formerly Paths for All) CLLD (CNES) all of which has created a steady stream of employment amongst the contracting community. In particular the Dun Dubh trail extends the successful Aird-Sheshader trail. We will soon be able to see completion of Steinish to Sandwickhill which in turn follows on from the previous work creating a new path on Lower Bayble and Eagleton in cooperation with the relevant grazing committee there.

The e-bikes were reorganised and an e-booking system put in place for those stationed at Aros An Rubha although the Sandwick bikes continue to be managed by our local volunteer, Mr Macdonald, credit to him.

We are disappointed in changes to National Funding which has removed the bolder and larger funding packages previously available. Several of our projects would not have been achieved without that and appreciation to Rosie McKee and Graeme Anderson for their support over development phases.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Scottish Charitable Incorporated Organisation (SCIO) and is governed by a Constitution.

**POINT & SANDWICK COASTAL COMMUNITY PATH
(SCIO)**

**Report of the Trustees
for the Year Ended 30 April 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Board may at any time appoint any person to be a charity trustee - by way of a resolution passed by majority vote at a board meeting.

The maximum number of charity trustees is 15, the minimum number is 3.

At the conclusion of the first AGM, one third (to the nearest round number) of the charity trustees shall retire from office; the question of which of whom is to retire shall be determined by some random method.

At the conclusion of each subsequent AGM any charity trustees appointed during the period since the preceding AGM (but excluding those re-appointed under clause 22 during that period) shall retire from office. Out of the remaining charity trustees, one third (to the nearest round number) will retire from office. Those to retire shall be those who have been longest in office since they were last appointed or re-appointed.

Those retiring under the above provisions shall be eligible for re-appointment under clause 18 at the next board meeting. Those vacating office at the conclusion of an AGM will be deemed to have been re-elected at the board meeting which next follows unless, they advise the board that they no longer wish to be re-appointed or a resolution for the re-appointment of the trustee was put to the board meeting and was not carried.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC046771

Registered office
c/o The Old School
Knock
Point
Isle of Lewis

Trustees
T R Clark
N J Macsween
J Hinchcliffe
D J MacSween

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

COMMENCEMENT OF ACTIVITIES

Point and Sandwick Coastal Community Path was recognised as a Scottish Charitable Incorporated Organisation (SCIO) by the Office of the Scottish Charity Regulator (OSCR) with effect from 5 August 2016.

**POINT & SANDWICK COASTAL COMMUNITY PATH
(SCIO)**

**Report of the Trustees
for the Year Ended 30 April 2025**

Approved by order of the board of trustees on 8 April 2026 and signed on its behalf by:

TR Clark

Tom Clark - Trustee

**Independent Examiner's Report to the Trustees of
Point & Sandwick Coastal Community Path
(SCIO)**

I report on the accounts for the year ended 30 April 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

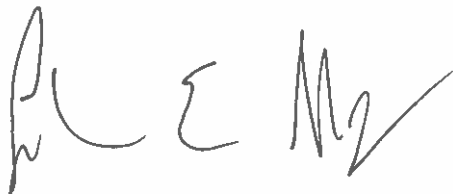
In connection with my examination, no matter has come to my attention :

(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

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

8 April 2026

**POINT & SANDWICK COASTAL COMMUNITY PATH
(SCIO)**

**Statement of Financial Activities
for the Year Ended 30 April 2025**

	Notes	Unrestricted funds £	Restricted funds £	30.4.25 Total funds £	30.4.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	<u>-</u>	<u>371,300</u>	<u>371,300</u>	<u>60,796</u>
EXPENDITURE ON					
Raising funds		1	(1)	-	186
Charitable activities					
Charitable		<u>4,321</u>	<u>287,447</u>	<u>291,768</u>	<u>32,901</u>
Total		<u>4,322</u>	<u>287,446</u>	<u>291,768</u>	<u>33,087</u>
NET INCOME/(EXPENDITURE)		(4,322)	83,854	79,532	27,709
Transfers between funds	9	<u>1,365</u>	<u>(1,365)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(2,957)	82,489	79,532	27,709
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>2,957</u>	<u>65,574</u>	<u>68,531</u>	<u>40,822</u>
TOTAL FUNDS CARRIED FORWARD		<u>-</u>	<u>148,063</u>	<u>148,063</u>	<u>68,531</u>

The notes form part of these financial statements

**POINT & SANDWICK COASTAL COMMUNITY PATH
(SCIO)**

**Balance Sheet
30 April 2025**

	Notes	Unrestricted funds £	Restricted funds £	30.4.25 Total funds £	30.4.24 Total funds £
FIXED ASSETS					
Tangible assets	7	-	13,027	13,027	23,701
CURRENT ASSETS					
Cash at bank		-	135,036	135,036	45,101
CREDITORS					
Amounts falling due within one year	8	-	-	-	(271)
NET CURRENT ASSETS		<u>-</u>	<u>135,036</u>	<u>135,036</u>	<u>44,830</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>-</u>	<u>148,063</u>	<u>148,063</u>	<u>68,531</u>
NET ASSETS		<u>-</u>	<u>148,063</u>	<u>148,063</u>	<u>68,531</u>
FUNDS	9				
Unrestricted funds				-	2,957
Restricted funds				<u>148,063</u>	<u>65,574</u>
TOTAL FUNDS				<u>148,063</u>	<u>68,531</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 financial statements were approved by the Board of Trustees and authorised for issue on 8 April 2026 and were signed on its behalf by:

TR Clark

The notes form part of these financial statements

**POINT & SANDWICK COASTAL COMMUNITY PATH
(SCIO)**

**Balance Sheet - continued
30 April 2025**

Tom Clark - Trustee

The notes form part of these financial statements

**POINT & SANDWICK COASTAL COMMUNITY PATH
(SCIO)**

**Notes to the Financial Statements
for the Year Ended 30 April 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.

The presentation currency of the accounts is the Pound Sterling (£).

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.

Fixtures and fittings	- 20% depreciation on cost
Motor vehicles	- 25% 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.

**POINT & SANDWICK COASTAL COMMUNITY PATH
(SCIO)**

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2025**

2. DONATIONS AND LEGACIES

	30.4.25	30.4.24
	£	£
Grants	371,300	60,645
Other income	-	151
	<u>371,300</u>	<u>60,796</u>

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

	30.4.25	30.4.24
	£	£
Point and Sandwick Trust	149,000	-
Stornoway Trust	7,000	-
Energy Savings Trust	-	18,750
Cnes	-	41,895
Paths for All	200,000	-
NHS - Western Isles	<u>15,300</u>	<u>-</u>
	<u>371,300</u>	<u>60,645</u>

3. NET INCOME/(EXPENDITURE)

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

	30.4.25	30.4.24
	£	£
Depreciation - owned assets	<u>10,674</u>	<u>10,674</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

**POINT & SANDWICK COASTAL COMMUNITY PATH
(SCIO)**

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2025**

5. STAFF COSTS

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

	30.4.25	30.4.24
Ebikes	<u>1</u>	<u>1</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>8,901</u>	<u>51,895</u>	<u>60,796</u>
EXPENDITURE ON			
Raising funds	-	186	186
Charitable activities			
Charitable	<u>5,944</u>	<u>26,957</u>	<u>32,901</u>
Total	<u>5,944</u>	<u>27,143</u>	<u>33,087</u>
NET INCOME	<u>2,957</u>	<u>24,752</u>	<u>27,709</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	-	40,822	40,822
TOTAL FUNDS CARRIED FORWARD	<u>2,957</u>	<u>65,574</u>	<u>68,531</u>

**POINT & SANDWICK COASTAL COMMUNITY PATH
(SCIO)**

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2025**

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 May 2024 and 30 April 2025	<u>1,751</u>	<u>41,296</u>	<u>43,047</u>
DEPRECIATION			
At 1 May 2024	700	18,646	19,346
Charge for year	<u>350</u>	<u>10,324</u>	<u>10,674</u>
At 30 April 2025	<u>1,050</u>	<u>28,970</u>	<u>30,020</u>
NET BOOK VALUE			
At 30 April 2025	<u>701</u>	<u>12,326</u>	<u>13,027</u>
At 30 April 2024	<u>1,051</u>	<u>22,650</u>	<u>23,701</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.25 £	30.4.24 £
Social security and other taxes	<u>-</u>	<u>271</u>

9. MOVEMENT IN FUNDS

	At 1.5.24 £	Net movement in funds £	Transfers between funds £	At 30.4.25 £
Unrestricted funds				
General fund	2,957	(4,322)	1,365	-
Restricted funds				
Coastal Path	11,758	77,761	(1,365)	88,154
E Bikes	<u>53,816</u>	<u>6,093</u>	<u>-</u>	<u>59,909</u>
	<u>65,574</u>	<u>83,854</u>	<u>(1,365)</u>	<u>148,063</u>
TOTAL FUNDS	<u>68,531</u>	<u>79,532</u>	<u>-</u>	<u>148,063</u>

**POINT & SANDWICK COASTAL COMMUNITY PATH
(SCIO)**

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2025**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	(4,322)	(4,322)
Restricted funds			
Coastal Path	349,000	(271,239)	77,761
E Bikes	<u>22,300</u>	<u>(16,207)</u>	<u>6,093</u>
	<u>371,300</u>	<u>(287,446)</u>	<u>83,854</u>
TOTAL FUNDS	<u>371,300</u>	<u>(291,768)</u>	<u>79,532</u>

Comparatives for movement in funds

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	-	2,957	2,957
Restricted funds			
Coastal Path	2,405	9,353	11,758
E Bikes	<u>38,417</u>	<u>15,399</u>	<u>53,816</u>
	<u>40,822</u>	<u>24,752</u>	<u>65,574</u>
TOTAL FUNDS	<u>40,822</u>	<u>27,709</u>	<u>68,531</u>

**POINT & SANDWICK COASTAL COMMUNITY PATH
(SCIO)**

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2025**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	8,901	(5,944)	2,957
Restricted funds			
Coastal Path	14,000	(4,647)	9,353
E Bikes	<u>37,895</u>	<u>(22,496)</u>	<u>15,399</u>
	<u>51,895</u>	<u>(27,143)</u>	<u>24,752</u>
TOTAL FUNDS	<u>60,796</u>	<u>(33,087)</u>	<u>27,709</u>

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

	At 1.5.23 £	Net movement in funds £	Transfers between funds £	At 30.4.25 £
Unrestricted funds				
General fund	-	(1,365)	1,365	-
Restricted funds				
Coastal Path	2,405	87,114	(1,365)	88,154
E Bikes	<u>38,417</u>	<u>21,492</u>	<u>-</u>	<u>59,909</u>
	<u>40,822</u>	<u>108,606</u>	<u>(1,365)</u>	<u>148,063</u>
TOTAL FUNDS	<u>40,822</u>	<u>107,241</u>	<u>-</u>	<u>148,063</u>

**POINT & SANDWICK COASTAL COMMUNITY PATH
(SCIO)**

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2025**

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	8,901	(10,266)	(1,365)
Restricted funds			
Coastal Path	363,000	(275,886)	87,114
E Bikes	<u>60,195</u>	<u>(38,703)</u>	<u>21,492</u>
	<u>423,195</u>	<u>(314,589)</u>	<u>108,606</u>
TOTAL FUNDS	<u>432,096</u>	<u>(324,855)</u>	<u>107,241</u>

Transfers between funds

A fund transfer of £1,365 took place from the coastal fund to the general fund to cover a deficit of which was replenished in the 2026 year end accounts.

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2025.

**POINT & SANDWICK COASTAL COMMUNITY PATH
(SCIO)**

**Detailed Statement of Financial Activities
for the Year Ended 30 April 2025**

	30.4.25 £	30.4.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	371,300	60,645
Other income	-	151
	<u>371,300</u>	<u>60,796</u>
Total incoming resources	371,300	60,796
EXPENDITURE		
Raising donations and legacies		
Professional fees	-	186
Charitable activities		
Wages	3,965	11,077
Sundries	121	158
Coastal path works	-	3,841
Electric Bikes Maintenance	1,567	559
Coastal Path -Shulishader	766	-
Coastal Path work- Aird	151,922	4,647
Coastal Path - Lower Bayble	115,599	-
Coastal Path - Black Sandie	2,954	-
Subscriptions	1,894	-
Fixtures and fittings	350	350
Motor vehicles	<u>10,324</u>	<u>10,324</u>
	289,462	30,956
Support costs		
Management		
Insurance	<u>2,306</u>	<u>1,945</u>
Total resources expended	<u>291,768</u>	<u>33,087</u>
Net income	<u>79,532</u>	<u>27,709</u>

This page does not form part of the statutory financial statements