REGISTERED COMPANY NUMBER: SC319675 (Scotland)
REGISTERED CHARITY NUMBER: SC041233

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2026

for

Beinn Tharsuinn
Windfarm Community Limited

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Beinn Tharsuinn
Windfarm Community Limited

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for the Year Ended 31 March 2026

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Beinn Tharsuinn
Windfarm Community Limited

Report of the Trustees
for the Year Ended 31 March 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2026. 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 principal aim of the company is to provide or assist in the provision of finance to community groups which must benefit the community within a 15km radius of the Beinn Tharsuinn Windfarm, and which must demonstrate community support and long-term sustainability.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During 2025/26 the company continued to assist community groups in the area in their charitable purposes, distributing grants totalling £115,673 (2025 - £103,697).

FINANCIAL REVIEW

Reserves policy

The company derives its funds from grants received from power generation from the Beinn Tharsuinn Windfarm.

The directors have established a policy whereby sufficient unrestricted funds are held to cover any short-term requirements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The governing documents of the company are the Memorandum and Articles of Association of the Company, which was incorporated on 27th March 2007.

Beinn Tharsuinn Windfarm Community Limited is a company limited by guarantee of £1 per member, and has no share capital. The company obtained charitable status on 1st February 2010.

The company is limited by guarantee, and, therefore, no director has an interest in the company.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC319675 (Scotland)

Registered Charity number

SC041233

Beinn Tharsuinn
Windfarm Community Limited

Report of the Trustees
for the Year Ended 31 March 2026

Registered office
Dun-Aliscaig
Edderton
Tain
Ross-shire
IV19 1LF

Trustees
P Allen
M A S Brown
Ms M Stirling
N J Macdonald
E P Mcgarrity
J D McHardy
A J Hope
Ms E S Forbes
S R Vetters
A F Mohan
T D Anderson

Company Secretary
P J Tomalin

Independent Examiner
Marcus D MacIver
Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Approved by order of the board of trustees on 6 August 2026 and signed on its behalf by:

P J Tomalin - Secretary

Independent Examiner's Report to the Trustees of
Beinn Tharsuinn
Windfarm Community Limited

I report on the accounts for the year ended 31 March 2026 set out on pages five to twelve.

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 Report to the Trustees of
Beinn Tharsuinn
Windfarm Community Limited

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.

Marcus D MacIver
The Institute of Chartered Accountants of Scotland

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

6 August 2026

Beinn Tharsuinn
Windfarm Community Limited

Statement of Financial Activities
for the Year Ended 31 March 2026

	Notes	31.3.26 Unrestricted fund £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		153,823	169,615
EXPENDITURE ON			
Charitable activities			
Provision of finance		116,153	104,097
NET INCOME		37,670	65,518
RECONCILIATION OF FUNDS			
Total funds brought forward		525,217	459,699
TOTAL FUNDS CARRIED FORWARD		562,887	525,217

The notes form part of these financial statements

Beinn Tharsuinn
Windfarm Community Limited

Balance Sheet
31 March 2026

	Notes	31.3.26 Unrestricted fund £	31.3.25 Total funds £
CURRENT ASSETS			
Debtors	4	622,946	585,255
CREDITORS			
Amounts falling due within one year	5	(60,059)	(60,038)
NET CURRENT ASSETS		562,887	525,217
TOTAL ASSETS LESS CURRENT LIABILITIES		562,887	525,217
NET ASSETS/(LIABILITIES)		562,887	525,217
FUNDS	6		
Unrestricted funds		562,887	525,217
TOTAL FUNDS		562,887	525,217

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2026

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 6 August 2026 and were signed on its behalf by:

X 

P Allen - 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.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
All funds are unrestricted and as such can be used in accordance with the charitable objectives at the discretion of the trustees.

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2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricte fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	169,615
EXPENDITURE ON	
Charitable activities	
Provision of finance	104,097
NET INCOME	65,518
RECONCILIATION OF FUNDS	
Total funds brought forward	459,699
TOTAL FUNDS CARRIED FORWARD	525,217

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26 £	31.3.25 £
Funds held in Highland Council Loans Fund	622,946	585,255

continued...

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Accrued expenses	60,059	60,038

6. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	At 31.3.26
	£	£	£
Unrestricted funds			
General fund	525,217	37,670	562,887
TOTAL FUNDS	525,217	37,670	562,887

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	153,823	(116,153)	37,670
TOTAL FUNDS	153,823	(116,153)	37,670

Comparatives for movement in funds

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted fund	459,699	65,518	525,217
TOTAL FUNDS	459,699	65,518	525,217

continued...

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	169,615	(104,097)	65,518
TOTAL FUNDS	169,615	(104,097)	65,518

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

	At 1.4.24 £	Net movement in funds £	At 31.3.26 £
Unrestricted fund	459,699	103,188	562,887
TOTAL FUNDS	459,699	103,188	562,887

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	323,438	(220,250)	103,188
TOTAL FUNDS	323,438	(220,250)	103,188

continued...

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

Beinn Tharsuinn
Windfarm Community Limited

Detailed Statement of Financial Activities
for the Year Ended 31 March 2026

	31.3.26 £	31.3.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Contributions received	153,823	169,615
Total incoming resources	153,823	169,615
EXPENDITURE		
Charitable activities		
Voluntary grants	115,673	103,697
Support costs		
Governance costs		
Accountancy fees	421	400
Companies House Fee	59	-
	480	400
Total resources expended	116,153	104,097
Net income	37,670	65,518