SCOTTISH CHARITY NUMBER: SC051697

TOLSTA CHAOLAIS HARBOUR DEVELOPMENT SCIO

TRUSTEES ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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TOLSTA CHAOLAIS HARBOUR DEVELOPMENT SCIO

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

REFERENCE AND ADMINISTRATION DETAILS

Scottish Charity Number: SC051697

Current Trustees
Kenneth John Macleod
David Wilson
James Myles
Paul Macleod
Phil Macleod

Contact Address
12B Tolsta Chaolais, Isle of Lewis, HS2 9DW

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document
The Association is a Scottish Charitable Incorporated Organisation (SCIO) which became a registered charity on 21 April 2022. The purposes and administration of the charity are set out in its Constitution.

Recruitment and Appointment of Trustees
The charity's trustees are appointed or reappointed by the members at its Annual General Meeting in accordance with its Constitution.

OBJECTIVES AND ACTIVITIES

Charitable Purposes
The Association's purposes are:

- the advancement of citizenship or community development by the following means;
- raising funds for the development of a harbour at Tolsta Chaolais, Isle of Lewis.
- building a new slipway to replace the existing slipway which is unsuitable for boat use.
- building a hardstanding for the parking of boat trailers
- any other construction work or activities which will improve the harbour's benefit to the local community

Activities and Achievements
During the year the main activities were to progress with applications for project capital funding.

Trustee Remuneration and Expenses
The Trustees did not receive any remuneration or expenses during the year.

TOLSTA CHAOLAIS HARBOUR DEVELOPMENT SCIO

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

FINANCIAL REVIEW

Financial position

As a result of the surplus of £2,377 for the year (2024 - surplus of £Nil), unrestricted funds of £9,656 (2024 - £7,279) and restricted funds of £nil (2024 - nil) were held at year-end which the Trustees consider adequate to enable the Association to continue for the forthcoming year.

Reserves policy

The general fund represents the unrestricted funds from past operating results not yet utilised. It also represents the free reserves of the charity. The trustees have examined the charity's requirements for reserves, reviewing the main risks to the charity and that sufficient reserves to cover the group's annual costs are held in unrestricted reserves. This would allow the charity to continue to operate in the advancement of its purpose.

Approved by the Trustees and signed on their behalf by:

Kenneth John Macleod - Trustee

Date: 28/10/2026

TOLSTA CHAOLAIS HARBOUR DEVELOPMENT SCIO

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

	Unrestricted funds	Restricted funds	Year ended 31.12.25	Year ended 31.12.24
	£	£	£	£
Receipts:				
Local Government Funding	**5,000**	**-**	**5,000**	-
Subscriptions and donations	**100**	**-**	**100**	-
	5,100	**-**	**5,100**	-
Payments:				
Project management fees	**2,365**	**-**	**2,365**	-
EPS Licence costs	**140**	**-**	**140**	-
Property Maintenance	**200**		**200**	
General Expenses	**18**		**18**	
	2,723	**-**	**2,723**	-
Surplus/(Deficit) for year	**2,377**	**-**	**2,377**	-

TOLSTA CHAOLAIS HARBOUR DEVELOPMENT SCIO

STATEMENT OF BALANCES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Unrestricted funds	Restricted funds	At 31.12.25	At 31.12.24
	£	£	£	£
Bank and cash in hand				
Bank and cash in hand	**9,656**	**-**	**9,656**	7,279
Funds				
Opening funds	**7,279**	**-**	**7,279**	7,279
Surplus/(Deficit) for year	**2,377**	**-**	**2,377**	
	9,656	**-**	**9,656**	7,279

Approved by the Trustees and signed on their behalf by:

Kenneth John Macleod - Trustee

Date: 28/10/2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TOLSTA CHAOLAIS HARBOUR DEVELOPMENT SCIO

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 3 to 4.

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) (d) 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 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 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
• to prepare accounts which accord with the accounting records and comply with Regulation 9 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.

Name: John Moffat BA FCA
Professional Body: ICAEW

Address: CIB Services
63 Kenneth Street
Stornoway
Isle of Lewis
HS1 2DS

Date: 28/10/2026