

Company registration number: SC347082
Charity registration number: 043794

**KINLOCHBERVIE COMMUNITY COMPANY
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Kinlochbervie Community Company Contents

	Page
Trustees' Report	1—4
Independent Examiner's Report	5
Statement of Financial Activities (including Income and Expenditure Account)	6
Comparative Statement of Financial Activities (including Income and Expenditure Account)	7
Balance Sheet	8
Notes to the Financial Statements	9—13
The following pages do not form part of the statutory accounts:	
Detailed Statement of Financial Activities (including Income and Expenditure Account)	14

Kinlochbervie Community Company
Company No. SC347082
Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Achievements and Performance

Main Achievements

The Trustees, who are Directors for the purposes of company law, present their strategic report for the year ending 31 December 2025, in compliance with S414C of the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Kinlochbervie Community Company is constituted by ordinary members and a Board of Directors who manage the day-to-day requirements of the Company. All the Directors agreed to become Trustees on attaining charitable status.

OBJECTIVES AND ACTIVITIES

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The main objective of the Company, as detailed in the Articles of Association adopted on 26 October 2016 is to: "manage community land and associated assets for the benefit of the Community and the public in general following principles of sustainable development, where sustainable development means development which meets the needs of the present without compromising the ability of future generations to meet their own needs".

ACHIEVEMENTS AND PERFORMANCE

In 2025, the Company focused on three main projects – Loch Clash Stopover, the rental of the two Manse Road Houses, and participation in the Kinlochbervie Community Energy scheme. We also receive revenue from the sale of our Kinlochbervie Walks Guidebook and the donations made for items from the community's home goods container.

We received grants from the Community Regeneration Fund administered by Highland Council for three main initiatives – upgrades to Loch Clash Campervan Stopover, the preparation of a planning application to modify the layout of campervan pitches at the Stopover, and the preparation of a business plan and site assessment for a potential seaweed farm. With community benefit received through the micro-hydro project at Rhiconich, we have given a variety of donations to community groups.

1. Loch Clash Stopover

The Company operates a motorhome stopover on Loch Clash Pier. In 2025, there were 5 serviced campervan bays and space for overnight parking (without electric hook-ups). The 2025 revenue from fees was £14,387 (an increase of £2,717 or approximately 24% from the previous year). Net revenue was £10,855.87. This was 31% more than 2024 (£8,266). Our rates remained the same as previous years.

2. Manse Road Houses

17 and 18 Manse Road are 2 former Highland Council "school houses". The houses are managed by the Community Housing Trust on our behalf. Rental income in 2025 was £11,040.00. Expenses were £1,427.62 for management fees, painting and boiler inspections.

3. Kinlochbervie Community Energy Scheme

Throughout 2025 members of the Community Company continued to participate actively with the operation of a 200 kwh hydro scheme at Rhiconich. The project is owned by a community benefit society – the Kinlochbervie Community Energy Limited. The community benefit is managed by the Kinlochbervie Community Company. The community benefit in 2025 was £40,000. This means that the community has received a total of £90,000 since 2023. The benefit is distributed to community projects.

4. Community Regeneration Funding

Using three grants from the Highland Council Community Regeneration Fund, the Company continued work on the regeneration of Loch Clash through the preparation of planning documents related to a proposed new layout of parking bays, the installation of a grey water disposal point and carrying out a significant upgrade to the picnic area. Another project was the installation of 6 benches throughout the village that were made of robust plastic made from recycled material. Finally, the Company also participated in a project to produce a business plan and site selection process for a potential Seaweed Farm. Part of the grant money for the above work was paid out in 2024 with the remainder paid out in 2025. The amount received in grants in 2025 was £11,037.58 (the rest was in 2024). Costs in 2025 were £24,122.32. The grants were sufficient to pay for all work undertaken.

5. Small Projects

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**Kinlochbervie Community Company
Trustees' Report (continued)
For The Year Ended 31 December 2025**

Main Achievements - continued

- Home Start. The Company maintains a home goods recycling centre that is overseen by the adjacent Citizens' Advice Bureau. Goods are donated and then sold to area residents for a minimal amount. Transactions are cash. Revenue in 2025 was £500.
- Walks in Kinlochbervie. Walks in Kinlochbervie is a guidebook of local walks that was published in 2022. Sales in 2025 were £355.50.
- Loch Innis Foot Path. There were no expenditures in 2025.
- Picnic Site. There is a picnic site at Loch Clash that is maintained by the Company. There were no expenditures in 2025.
- Web Hosting. The Company maintains the community website www.kinlochbervie.info. There were no expenditures in 2025.

6. Grants to Organisations

The Company received £40,000 in community benefit in 2025 and provided £32,697 grants to 9 separate community organisations.

- Kinlochbervie High School - £17,872. Vancouver Field Trip (£5,000), Mini-Bus (£5,000), photo equipment (£4,112), Adventure School trip (£2,160), P7/S1 residential trip (£800), hospitality classes (£500), rugby equipment (£300).
- Kinlochbervie Community Football - jerseys and expenses (£5,000)
- Kinlochbervie Village Hall - repairs & maintenance (£5,000)
- Kinlochbervie Community Council - Bonfire Night fireworks (£2,000)
- Durness & KLB Church of Scotland - audio-visual equipment for youth club (£1,030)
- Kinlochbervie Primary School - golf lessons (£500)
- Lesley Cherry - hall rental for classes (£660)
- West Sutherland Trust - marquee for events (£635)

Financial Review

Financial Position

The Company has two accounts.

The opening balance in the Business Current Account as of 1 January 2025 was £72,189.03 and the closing balance as of December 2025 was £91,043.85. During 2025, the Company's revenue was £85,397.65. This includes £40,000 received as community benefit from Kinlochbervie Community Energy Limited. Expenditures were £54,457.17. Net revenue was £30,940.48.

The opening balance in the Business Reserve Account as of 1 January 2025 was 4,033.74 and the closing balance as of 31 December 2025 was £4,078.78. The only financial activity during 2025 was interest credit of £45.04.

Going Concern

PLANS FOR FUTURE PERIODS

1. Loch Clash Stopover

The company will continue to operate Loch Clash Stopover. In 2026, we hope to receive planning permission for a total of 8 spaces which will have a greater separation between pitches than exists now. Electricity supply posts will be replaced.

2. Manse Road Houses

The company will continue to rent the properties at 17 and 18 Manse Road. Both houses are occupied. In 2026, we will renovate substantially the bathroom at 17 Manse Road as the current bathroom is badly outdated and suffers from mould.

3. Kinlochbervie Community Hydro Scheme

The company will continue to be involved through its representation on the Board of Kinlochbervie Community Energy Limited, a community benefit society that owns the project. A third community benefit payment is expected in May 2026.

4. Small Projects

The Company will continue to maintain the Home Start container and the Loch Clash picnic site as well as continue to carry out small improvement projects such as signs for the village.

5. Grants to Community Organisations

...CONTINUED

**Kinlochbervie Community Company
Trustees' Report (continued)
For The Year Ended 31 December 2025**

Going Concern - continued

In 2026, the Company will continue to give grants to community members and community organisations to help with expenses (up to £5000), although this could be increased depending on the project.

CONSIDERATION OF RISK

The Company will continue to seek grant funding to enable projects to be carried out. Both the Loch Clash Stopover and the Manse Road houses are producing modest income streams which has allowed us to meet day-to-day operating expenses and any unexpected costs. These projects are self-sustaining. As the company receives no core funding for administration, the income from these two projects is significant in terms of maintaining the long-term health of the company. Cash flow is sufficient that we have been able to self-fund continuing to upgrade the Manse Road houses.

Reference and Administrative Details

Trustees

Miss C Mackenzie
Mr G Wild
Mr L Macleod
Mr D Macleod
Mrs M Meek
Mr G Corbett (resigned 03/03/2026)
Mr J Macdonald (resigned 03/03/2026)

Company Secretary

Ms M Meek

Charity Number

043794

Company Number

SC347082

Independent Examiner

C Stewart Chartered Accountant
Goldwells Tain
10 Knockbreck Street
Tain
IV19 1BJ

**Kinlochbervie Community Company
Trustees' Report (continued)
For The Year Ended 31 December 2025**

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Margaret Meek

Mrs M Meek

Trustee
30/09/2026

Kinlochbervie Community Company
Independent Examiner's Report to the Trustees of Kinlochbervie Community Company
For The Year Ended 31 December 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you 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) to (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.

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

Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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

- 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 8 of the 2006 Accounts Regulations

have not been met, or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



C Stewart Chartered Accountant

30/09/2026
10 Knockbreck Street
Tain
IV19 1BJ

Kinlochbervie Community Company
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	62,017	-	62,017	59,027
Other trading activities	4	26,032	-	26,032	23,750
Investments	5	45	-	45	58
		88,094	-	88,094	82,835
EXPENDITURE ON:					
Raising funds	7	(22,534)	(9,975)	(32,509)	(36,077)
Charitable activities:	7				
Community benefit		(37,697)	-	(37,697)	(22,077)
Other		(118)	-	(118)	(224)
		(60,349)	(9,975)	(70,324)	(58,378)
NET INCOME		27,745	(9,975)	17,770	24,457
NET MOVEMENT IN FUNDS		27,745	(9,975)	17,770	24,457
RECONCILIATION OF FUNDS:					
Total funds brought forward		176,404	10,460	186,864	162,407
TOTAL FUNDS CARRIED FORWARD	13	204,149	485	204,634	186,864

The notes on pages 9 to 13 form part of these financial statements.

Kinlochbervie Community Company
Comparative Statement of Financial Activities (including Income and Expenditure
Account)
For The Year Ended 31 December 2025

		Unrestricted funds	Restricted funds	2024 Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	30,000	29,027	59,027
Other trading activities	4	23,750	-	23,750
Investments	5	58	-	58
		<u>53,808</u>	<u>29,027</u>	<u>82,835</u>
EXPENDITURE ON:				
Raising funds	7	(17,510)	(18,567)	(36,077)
Charitable activities:	7			
Community benefit		(22,077)	-	(22,077)
Other		(224)	-	(224)
		<u>(39,811)</u>	<u>(18,567)</u>	<u>(58,378)</u>
NET INCOME		<u>13,997</u>	<u>10,460</u>	<u>24,457</u>
NET MOVEMENT IN FUNDS		<u>13,997</u>	<u>10,460</u>	<u>24,457</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		162,407	-	162,407
TOTAL FUNDS CARRIED FORWARD	13	<u>176,404</u>	<u>10,460</u>	<u>186,864</u>

The notes on pages 9 to 13 form part of these financial statements.

Kinlochbervie Community Company
Balance Sheet
As At 31 December 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	11	112,333	-	112,333	112,351
		112,333	-	112,333	112,351
CURRENT ASSETS					
Cash at bank and in hand		95,057	486	95,543	76,921
		95,057	486	95,543	76,921
Creditors: Amounts Falling Due Within One Year	12	(3,241)	(1)	(3,242)	(2,408)
NET CURRENT ASSETS (LIABILITIES)		91,816	485	92,301	74,513
TOTAL ASSETS LESS CURRENT LIABILITIES		204,149	485	204,634	186,864
NET ASSETS		204,149	485	204,634	186,864
FUNDS OF THE CHARITY					
Restricted Funds				485	10,460
Unrestricted Funds				204,149	176,404
TOTAL FUNDS	13			204,634	186,864

For the year ending 31 December 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Margaret Meek

Mrs M Meek

Trustee

30/09/2026

The notes on pages 9 to 13 form part of these financial statements.

**Kinlochbervie Community Company
Notes to the Financial Statements
For The Year Ended 31 December 2025**

1. General Information

Kinlochbervie Community Company is a company limited by guarantee, incorporated in Scotland, registered number SC347082 and registered charity number 043794. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0%
Computer Equipment	25% RB

2.3. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Grants	62,017	-	62,017
			2024
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Grants	30,000	29,027	59,027

4. Income from Other Trading Activities

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Camping income	14,067	12,437
Income from rent	11,040	11,040
Walks guidebook	425	273
Container income	500	-
	26,032	23,750

Kinlochbervie Community Company
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

5. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	45	58

6. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	18	24

7. Analysis of Expenditure

	2025			
	Activities undertaken directly	Grant funding of activities (see note 8)	Support costs (see note 9)	Total
	£	£	£	£
Raising funds	31,618	-	891	32,509
Community benefit	-	37,697	-	37,697
Other	18	-	100	118
	<u>31,636</u>	<u>37,697</u>	<u>991</u>	<u>70,324</u>

	2024			
	Activities undertaken directly	Grant funding of activities (see note 8)	Support costs (see note 9)	Total
	£	£	£	£
Raising funds	35,466	-	611	36,077
Community benefit	-	22,077	-	22,077
Other	24	-	200	224
	<u>35,490</u>	<u>22,077</u>	<u>811</u>	<u>58,378</u>

Kinlochbervie Community Company
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

Depreciation

As at 1 January 2025	-	1,821	1,821
Provided during the period	-	18	18
As at 31 December 2025	-	1,839	1,839

Net Book Value

As at 31 December 2025	112,280	53	112,333
As at 1 January 2025	112,280	71	112,351

12. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	2,282	1,448
Accruals and deferred income	960	960
	3,242	2,408

13. Movement in Funds

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	176,404	88,094	(60,349)	204,149
Restricted funds				
Seaweed Project	7,709	-	(9,975)	(2,266)
Loch Clash Phase 2	2,751	-	-	2,751
Total restricted funds	10,460	-	(9,975)	485
Total funds	186,864	88,094	(70,324)	204,634

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	162,407	53,808	(39,811)	176,404
Restricted funds				

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Kinlochbervie Community Company
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

Seaweed Project	-	17,854	(10,145)	7,709
Loch Clash Phase 2	-	11,173	(8,422)	2,751
Total restricted funds	-	29,027	(18,567)	10,460
Total funds	162,407	82,835	(58,378)	186,864

14. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows: Nil

2025	2024
£	£

15. Related Party Disclosures

16. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Kinlochbervie Community Company
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Grants	62,017	59,027
	<u>62,017</u>	<u>59,027</u>
Other trading activities		
Camping income	14,067	12,437
Income from rent	11,040	11,040
Walks guidebook	425	273
Container income	500	-
	<u>26,032</u>	<u>23,750</u>
Investments		
Bank interest receivable	45	58
	<u>45</u>	<u>58</u>
	<u>88,094</u>	<u>82,835</u>
EXPENDITURE ON:		
Raising funds		
Rates and water	(1,466)	(272)
Insurances	(1,712)	(1,338)
Light & heat	(2,065)	(2,561)
Sundries	(919)	(750)
Repairs & maintenance	(1,284)	(6,813)
Loch Clash Phase 2 Expenses	-	(8,422)
Loch Clash Phase 3 Expenses	(14,147)	(5,166)
Seaweed Project Expenses	(9,975)	(10,144)
Walks guidebook expI	(50)	-
Sundry expenses	(1)	(1)
Accountancy fees	(890)	(610)
	<u>(32,509)</u>	<u>(36,077)</u>
Charitable Activities:		
Community benefit		
Charitable grants	(37,697)	(22,077)
	<u>(37,697)</u>	<u>(22,077)</u>
Other		
Depreciation of computer equipment	(18)	(24)
Accountancy fees	(100)	(200)
	<u>(118)</u>	<u>(224)</u>
	<u>(70,324)</u>	<u>(58,378)</u>
NET INCOME	<u>17,770</u>	<u>24,457</u>