REGISTERED CHARITY NUMBER: SC023258

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 January 2026

for

Comann Nam Parant

WR Accountants
Bank Chambers
31 The Square
Cumnock
Ayrshire
KA18 1AT

Comann Nam Parant

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for the Year Ended 31 January 2026

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The trustees present their report with the financial statements of the charity for the year ended 31 January 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 aim and objective of the charity is to advance education through the medium of the Gaelic language.

In furthering its aims and objectives, the charity may:

- Promote and support, in all appropriate ways, the establishment and maintenance of education through the medium of Gaelic language.
- Establish links between parents of children attending the various levels of Gaelic-medium education.
- Represent the views of such parents.
- Provide information and other support for parents relative to Gaelic-medium education.
- Support and encourage the provision of Gaelic-medium extra-curricular recreational and cultural opportunities for children attending Gaelic-medium education.
- Canvas for, collect and distribute monies destined to be used for the work of the Association
- Liaise with schools, education authorities, local Comann nam Parant groups, Comunn na Gaidhlig and other appropriate groups and agencies.

Volunteers

The organisation is dependant on volunteers to plan, manage and organise the charity objectives. No value can be attributed to the work done by the volunteers.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The charity continues to perform to the expectations of the board of trustees.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to the trustees estimate of administration expenses that will arise over the next year. The level of reserves has been maintained throughout the year.

The trustees consider that the trust's funds should have no exposure to risk. Accordingly, the company does not have any investments other than funds held on bank deposit from time to time, to allow ready access to monies as and when required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

None of the trustees have any beneficial interest in the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC023258

Principal address

5 Mitchell's Lane
Inverness
Morayshire
IV2 3HQ

Report of the Trustees
for the Year Ended 31 January 2026

Trustees
F Stephens Vice Chair (resigned 27.5.25)
Mrs G Steele Secretary (resigned 27.5.25)
E MacKinnon Chairperson
Mrs I Taylor (resigned 19.5.26)
Mrs S Thomas Treasurer
Mrs W Laird Secretary
Mrs A Craig
D Mahon (resigned 19.5.26)
Mrs A Richford
J Andrews
Mrs P Jardine Co-opted member (resigned 19.5.26)
Ms G Culberston (appointed 27.5.25) (resigned 19.5.26)
Mrs M Millar (appointed 19.5.26)
Mrs K Lawrie (appointed 19.5.26)
M Mac a'Bhailidh (appointed 19.5.26)
Mrs A Cameron (appointed 19.5.26)

Independent Examiner
William Russell Cowan
WR Accountants
Bank Chambers
31 The Square
Cumnock
Ayrshire
KA18 1AT

Approved by order of the board of trustees on 27 October 2026 and signed on its behalf by:



E MacKinnon - Trustee

Independent examiner's report to the trustees of Comann Nam Parant
I report to the charity trustees on my examination of the accounts of Comann Nam Parant (the Trust) for the year ended 31 January 2026.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

William Russell Cowan
The Institute of Chartered Accountants of Scotland

WR Accountants
Bank Chambers
31 The Square
Cumnock
Ayrshire
KA18 1AT

27 October 2026

Comann Nam Parant

Statement of Financial Activities
for the Year Ended 31 January 2026

	Notes	31.1.26 Unrestricted funds £	31.1.25 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		-	(1)
EXPENDITURE ON			
Charitable activities			
General		377	4,921
NET INCOME/(EXPENDITURE)		(377)	(4,922)
RECONCILIATION OF FUNDS			
Total funds brought forward		1,696	6,618
TOTAL FUNDS CARRIED FORWARD		1,319	1,696

The notes form part of these financial statements

Comann Nam Parant

Balance Sheet
31 January 2026

	Notes	31.1.26 Unrestricted funds £	31.1.25 Total funds £
CURRENT ASSETS			
Cash at bank		1,727	2,104
CREDITORS			
Amounts falling due within one year	4	(408)	(408)
NET CURRENT ASSETS		1,319	1,696
TOTAL ASSETS LESS CURRENT LIABILITIES		1,319	1,696
NET ASSETS		1,319	1,696
FUNDS	5		
Unrestricted funds		1,319	1,696
TOTAL FUNDS		1,319	1,696

The financial statements were approved by the Board of Trustees and authorised for issue on 27 October 2026 and were signed on its behalf by:



E MacKinnon - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, 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 Charities Act 2011. 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 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.

2. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

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3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	(1)
EXPENDITURE ON	
Charitable activities	
General	4,921
NET INCOME/(EXPENDITURE)	(4,922)
RECONCILIATION OF FUNDS	
Total funds brought forward	6,618
TOTAL FUNDS CARRIED FORWARD	1,696

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.26 £	31.1.25 £
Other creditors	408	408

5. MOVEMENT IN FUNDS

	At 1.2.25 £	Net movement in funds £	At 31.1.26 £
Unrestricted funds			
General fund	1,696	(377)	1,319
TOTAL FUNDS	1,696	(377)	1,319

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	(377)	(377)
TOTAL FUNDS	-	(377)	(377)

continued...

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.2.24 £	Net movement in funds £	At 31.1.25 £
Unrestricted funds	6,618	(4,922)	1,696
TOTAL FUNDS	6,618	(4,922)	1,696

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	(1)	(4,921)	(4,922)
TOTAL FUNDS	(1)	(4,921)	(4,922)

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

	At 1.2.24 £	Net movement in funds £	At 31.1.26 £
Unrestricted funds	6,618	(5,299)	1,319
TOTAL FUNDS	6,618	(5,299)	1,319

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	(1)	(5,298)	(5,299)
TOTAL FUNDS	(1)	(5,298)	(5,299)

continued...

6. RELATED PARTY DISCLOSURES

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

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

	31.1.26 £	31.1.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	(1)
Total incoming resources	-	(1)
EXPENDITURE		
Charitable activities		
Advertising	-	16
Sundries	17	-
Grants to other groups	-	4,545
	17	4,561
Support costs		
Governance costs		
Auditors' remuneration	360	360
Total resources expended	377	4,921
Net expenditure	(377)	(4,922)