

Eilean Ban Trust

Scotland · Charity number SC029021

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	1999-04-15
Register	View on the OSCR register

Contact

Address	Westlea Kyleakin Isle Of Skye IV41 8PH
Website	www.eileanban.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of the arts, heritage, culture or science', 'the advancement of environmental protection or improvement'

What the charity does: Advance the education of the public about the Island of Eilean Ban, Lochalsh, Scotland its history, flora and fauna, the culture of its former inhabitants and its associated heritage. and preserve and conserve for the benefit of the public the flora and fauna and wildlife of the Island

Beneficiaries: 'Children or young people', 'No specific group, or for the benefit of the community'

Objectives: a) to advance the education of the public about the Island of Eilean Ban, Lochalsh, Scotland' its history, flora and fauna, the culture of its former inhabitants and its associated heritage. and (b)to preserve and conserve for the benefit of the public the flora and fauna and wildlife of the Island'

Geography

- **Main operating location:** Highland
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£356	£962	-	0
2024-12-31	£251	£926	-	0
2023-12-31	£454	£4,856	-	0
2022-12-31	£991	£827	-	0
2021-12-31	£2,396	£976	-	0
2020-12-31	£1,901	£715	-	0

Eilean Ban Trust

Scotland - Charity number SC029021

Accounts

REGISTERED COMPANY NUMBER: SC189729 (Scotland)
REGISTERED CHARITY NUMBER: SC029021

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2025
for
Eilean Ban Trust

Campbell Stewart MacLennan & Co
Chartered Accountants
Unit 3, Broom Place
Portree
Highland
IV51 9HL

Eilean Ban Trust

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for the Year Ended 31 December 2025**

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Eilean Ban Trust

Report of the Trustees for the Year Ended 31 December 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 31 December 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

a) to advance the education of the public about the Island of Eilean Ban, Lochalsh, Scotland' its history, flora and fauna, the culture of its former inhabitants and its associated heritage; and (b) to preserve and conserve for the benefit of the public the flora and fauna and wildlife of the Island'

Public benefit

The Eilean Ban Trust is a public benefit entity.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Overall it has been a successful year once the irritating and complicated, not to mention expensive, process of obtaining our short term licence was completed. All satisfactory now thanks to those whose computer knowledge is better than mine.

We have had the gable end of the cottage repainted plus the inside of the lighthouse, a great improvement. Another goal this year was to create a new website, this was a long process but has been achieved and is now live. Special events include a well attended Open Day, the launch of a book about Kathleen Raine, a stall at the 30th anniversary of the opening of the Skye Bridge. A film crew chose to use our lighthouse in their advertisement for a new perfume.

In line with the Trust's aim to create more opportunities for outreach, Trustee, Julia Dawber project managed and led a very successful collaboration with Kyleakin Connections to create a new sensory garden.

Janet Ruth Davis, senior lecturer at UHI approached the Trust to run a photography workshop over the course of two days in October. This was also very successful with 15 students introduced to the Trust and the island, and in return The Trust has been given photos to use in their PR and website.

We have had consistently good bookings for the cottage and quite a few already for next year. Our volunteers have come up trumps again. What would we do without them?

I intend to stand down as both a Trustee and Chair next year so I would like to thank all those who have encouraged and helped me over the last 15 years, especially both Treasurers I have known.

Julia Mace (Chair). November 2025.

FINANCIAL REVIEW

Reserves policy

The charity does not currently have any specific policy in relation to free reserves. At the balance sheet date unrestricted free reserves stood at £24,744 (2024 - £25,276). The Board considers this level to be adequate.

Trading Subsidiary

The company's trading subsidiary, Bright Water Trading Ltd financial performance is disclosed in note seven of the accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a memorandum of association which constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Eilean Ban Trust
Report of the Trustees
for the Year Ended 31 December 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The minimum number of Directors shall be two.

For so long as each of Kyle of Lochlash Community Council, Kyleakin Community Council and Born Free Foundation shall remain a Nominated Member each such Member shall be entitled to appoint two Directors.

Any other Nominated Member shall be entitled to appoint one Director.

The person appointed as Director by the Nominated Members need not be Members of the Company.

The Directors may from time to time at their discretion by unanimous agreement appoint any person who is willing to act to be a Director of the Company whose Directorship they deem will be beneficial to the Company to hold office until such time as they determine.

Organisational structure

The structure of the Company consists of:

(a) the Members - those nominated Members being individuals, institutions and organisations who support the objects of the Company and whom the Board shall deem appropriate to be represented amongst the membership of the Company and shall so nominate for representation.

(b) the Directors - who hold regular meetings during the period between annual general meetings, and generally control and supervise the activities of the company. In particular, the Directors are responsible for monitoring the financial position of the Company.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC189729 (Scotland)

Registered Charity number

SC029021

Registered office

Westlea
Kyleakin
Isle of Skye
IV41 8PH

Trustees

M G Taylor
J Mace
S L Taylor
J Dawber (resigned 25.11.25)
S Dawber
G MacKintyre (appointed 25.11.25)

Company Secretary

J Mace

Independent Examiner

Faye MacLeod CA
Campbell Stewart MacLennan & Co
Chartered Accountants
Unit 3, Broom Place
Portree
Highland
IV51 9HL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Eilean Ban Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Eilean Ban Trust

**Report of the Trustees
for the Year Ended 31 December 2025**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

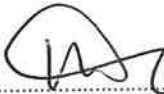
Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 16/4/26..... and signed on its behalf by:



.....
M G Taylor - Trustee

**Independent Examiner's Report to the Trustees of
Eilean Ban Trust**

I report on the accounts for the year ended 31 December 2025 set out on pages five to eleven.

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.



Faye MacLeod CA
The Institute of Chartered Accountants of Scotland

Campbell Stewart MacLennan & Co
Chartered Accountants
Unit 3, Broom Place
Portree
Highland
IV51 9HL

Date: 21.05.2026

Eilean Ban Trust

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 December 2025**

	Notes	31/12/25 Unrestricted fund £	31/12/24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>356</u>	<u>251</u>
EXPENDITURE ON			
Charitable activities			
General		<u>962</u>	<u>926</u>
NET INCOME/(EXPENDITURE)		(606)	(675)
RECONCILIATION OF FUNDS			
Total funds brought forward		25,350	26,025
TOTAL FUNDS CARRIED FORWARD		<u><u>24,744</u></u>	<u><u>25,350</u></u>

The notes form part of these financial statements

Eilean Ban Trust

**Balance Sheet
31 December 2025**

	Notes	31/12/25 Unrestricted fund £	31/12/24 Total funds £
FIXED ASSETS			
Tangible assets	6	54	72
Investments	7	2	2
		<u>56</u>	<u>74</u>
CURRENT ASSETS			
Debtors	8	2,894	5,638
Cash at bank		22,693	20,489
		<u>25,587</u>	<u>26,127</u>
CREDITORS			
Amounts falling due within one year	9	(899)	(851)
		<u>24,688</u>	<u>25,276</u>
NET CURRENT ASSETS			
		<u>24,744</u>	<u>25,350</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>24,744</u>	<u>25,350</u>
NET ASSETS			
		<u>24,744</u>	<u>25,350</u>
FUNDS	11		
Unrestricted funds		24,744	25,350
		<u>24,744</u>	<u>25,350</u>
TOTAL FUNDS			
		<u>24,744</u>	<u>25,350</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 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.

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 16/4/26 and were signed on its behalf by:


M G Taylor - Trustee

Eilean Ban Trust

Notes to the Financial Statements for the Year Ended 31 December 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, with the exception of investments which are included at market value.

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

Preparation of consolidated financial statements

The financial statements contain information about Eilean Ban Trust as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

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.

Plant and machinery - 25% on reducing balance

Fixed asset investments

Investment in subsidiaries undertakings is measured at 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.

Eilean Ban Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

2. NET INCOME/(EXPENDITURE)

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

	31/12/25	31/12/24
	£	£
Depreciation - owned assets	18	24
Independent Examiner's Fee - Independent Examination	464	426
Independent Examiner's Fee - Accountancy	464	426
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

The trustees, who are the key management personnel of the charity, did not receive any compensation during the year ended 31 December 2025 or in the prior year.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

4. STAFF COSTS

The average number of employees during the year was Nil (2024 - Nil)

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	251
	<u> </u>
EXPENDITURE ON	
Charitable activities	
General	926
	<u> </u>
NET INCOME/(EXPENDITURE)	(675)
 RECONCILIATION OF FUNDS	
Total funds brought forward	26,025
	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>25,350</u>

6. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 January 2025 and 31 December 2025	95,603
	<u> </u>
DEPRECIATION	
At 1 January 2025	95,531
Charge for year	18
	<u> </u>
At 31 December 2025	95,549
	<u> </u>
NET BOOK VALUE	
At 31 December 2025	54
	<u> </u>
At 31 December 2024	72
	<u> </u>

Eilean Ban Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

7. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST	
At 1 January 2025 and 31 December 2025	2
NET BOOK VALUE	
At 31 December 2025	2
At 31 December 2024	2

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Westlea, Kyleakin, Isle Of Skye, Scotland, IV41 8PH
Nature of business: Cottage rental

	%			
Class of shares:	holding		31.12.25	31.12.24
Ordinary	100		£	£
Aggregate capital and reserves			8,539	8,369
Profit / (Loss) for the year			170	1,555

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/25	31/12/24
	£	£
Amounts owed by group undertakings	2,894	5,638

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/25	31/12/24
	£	£
Accrued expenses	899	851

10. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/12/25	31/12/24
	£	£
Within one year	1	1
Between one and five years	4	4
In more than five years	19	20
	24	25

The operating lease for the island of Eilean Ban, expires on 17 October 2050.

Eilean Ban Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

11. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	25,350	(606)	24,744
TOTAL FUNDS	<u>25,350</u>	<u>(606)</u>	<u>24,744</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	356	(962)	(606)
TOTAL FUNDS	<u>356</u>	<u>(962)</u>	<u>(606)</u>

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	26,025	(675)	25,350
TOTAL FUNDS	<u>26,025</u>	<u>(675)</u>	<u>25,350</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	251	(926)	(675)
TOTAL FUNDS	<u>251</u>	<u>(926)</u>	<u>(675)</u>

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

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	26,025	(1,281)	24,744
TOTAL FUNDS	<u>26,025</u>	<u>(1,281)</u>	<u>24,744</u>

Eilean Ban Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

11. 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	607	(1,888)	(1,281)
TOTAL FUNDS	<u>607</u>	<u>(1,888)</u>	<u>(1,281)</u>

12. RELATED PARTY DISCLOSURES

Bright Water Trading Ltd is a trading subsidiary of the charity.

At 31 December 2025 a balance of £2,895 (2024 - £5,638) was repayable on demand from the subsidiary.

During the year, the charity transferred funds totalling £2,744 to the subsidiary.

Eilean Ban Trust

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2025**

	31/12/25 £	31/12/24 £
INCOME AND ENDOWMENTS		
Donations and legacies	205	230
Membership	151	21
Donations	<u>356</u>	<u>251</u>
Total incoming resources	356	251
EXPENDITURE		
Charitable activities	15	15
Sundries	1	1
Rent	18	24
Plant and machinery	<u>34</u>	<u>40</u>
Support costs		
Governance costs	928	886
Accountancy	<u>962</u>	<u>926</u>
Total resources expended	<u>962</u>	<u>926</u>
Net expenditure	<u><u>(606)</u></u>	<u><u>(675)</u></u>

This page does not form part of the statutory financial statements