

Charity Reference SC029924

Comann Nam Parant (An T-Oban Agus Latharna)

Receipts and Payments Accounts
For the year to 31st October 2025

Comann Nam Parant (An T-Oban Agus Latharna)

Legal and Administrative information

Charity name: Comann Nam Parant (An T-Oban Agus Latharna)

Charity number: SC029924

Registered Address: Kinnaird
Villa Road
Oban
PA34 4NA

Trustees: Catriona Galbraith
Nikki Wasik
Anna Smith
Karen Gwinnell
Alison Craig
Louise Duff
Keira Jackson
Rhona Eccleston
Angela Smith
Claire Telfer

Co-chair
Co-chair
Secretary
Treasurer

Appointed 24/3/25
Appointed 24/3/25
Appointed 24/3/25
Appointed 24/3/25

Laura Martin
Susannah Hughes
Laura MacDonald

resigned 26/3/25
resigned 26/3/25
resigned 26/3/25

Independent Examiner: David Ross CA
120 George Street
Oban

Comann Nam Parant (An T-Oban Agus Latharna)

Trustees' Report For the year to 31st October 2025

Introduction

The trustees present their report and the financial statements for the year ended 31 October 2025. The trustees of Comann Nam Parant (An t-Oban agus Latharna) who served during the year and up to the date of this report are set out on page 2.

Structure, Governance & Management

Governance

The charity is registered with the Office of the Scottish Charity Regulator and is constituted as a Trust. The charity is governed by its governing document, a Trust Deed.

The charity is managed by Trustees who are recruited from the local community and are appointed at each AGM. The Trustees try to meet quarterly to review its activities and financial position and more frequently, if needed. New trustees are identified by existing trustees and approached where it is felt they can add to the knowledge and resources of the board.

Risk Policy

The Trustees have assessed the major risks to which the charity is exposed, and in particular, those related to the operations and finances of the Charity, and are satisfied that systems are in place to mitigate any exposure to these risks.

Our charity raises funds from various events and only commits to spending what we have earned. Therefore we do not have a lot of financial risk in our operations. We also take necessary safety precautions in running our events, to minimise risks associated with these events.

Reserves Policy

The trustees regularly review reserves, using the Reserves Policy to support both the Financial Strategy and the Strategic Plan. A risk-based approach is used to calculate an optimal amount of reserves that looks at reliability of income, costs for re-organisation of activities, and specific liabilities. Amounts are included for risks we are aware of as well as contingencies to allow Comann nam Pàrant an Òbain to cope with unexpected costs and opportunities.

We principally hold reserves to:

- protect the continuity of Comann nam Pàrant an Òbain's work against uncertain future income streams
- provide the capital needed to finance investment in operations
- to cover for specific liabilities and identifiable risks
- to allow Comann nam Pàrant an Òbain to respond to unexpected opportunities that can further mission

The trustees have set optimal reserves at £500 which equates to approximately 12 months unrestricted administrative expenditure.

As of 31 Oct 2025, the level of Free Reserves (total general unrestricted funds) stands at £ £2,955.45, thereby exceeding the optimal reserves figure.

Comann nam Pàrant an Òbain has restricted reserves of £1,353.41. Restricted reserves relate to income to be used in accordance with specific restrictions imposed by funders and therefore do not form part of general reserves.

Any decision to utilise the optimal reserves must be made by a majority vote as per Comann nam Pàrant an Òbain Constitution section 7.1.

Comann Nam Parant (An T-Oban Agus Latharna)

Trustees' Report For the year to 31st October 2025

Objectives and activities

Main objectives

The charity's main objective is to promote and support the establishment and maintenance of education through the medium of Gaelic language, in and around Oban and Lorn.

Our objectives include:

- Supporting and introducing families with children attending various levels of Gaelic Medium Education
- Promoting Gaelic learning within the community
- Providing GME extra-curricular recreational opportunities
- Offering material and other support to the Gaelic schools and pre-school groups

How we achieve our objectives

- Fundraising and distributing monies to meet our above aims
- Liaising with the schools, education authority and other groups in pursuit of the above aims.
- Organising community events

Achievements and performance

Our achievements over the year

- Annual family picnic which was attended by 25 GME kids and their families.
- Introduced of a welcome coffee morning for new P1 parents on the first day of school. Introducing families and providing information about CNP and the local Gaelic community.
- Introduced weekly Clàs Cabadaich sessions, free informal Gaelic classes for parents and grandparents.
- Provided funding to support accommodation costs for Rockfield Primary School P6/7 Edinburgh trip.
- Funds were raised via events at Oban local Mòd, family fundraising and donations.
- Increased membership from 37 to 44.

This report was approved by the board on 25/3/26 and signed on its behalf by

N. Wasik
Trustee NIKKI WASIK

Comann Nam Parant (An T-Oban Agus Latharna)

Independent Examiner's Report to the Trustees of Comann Nam Parant (An T-Oban agus Latharna)

I report on the accounts of the charity for the year ended 31 October 2025 which are set out on the following pages.

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 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 qualified 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.

David A. Ross

26/3/2026

David Ross CA
120 George Street
Oban

Comann Nam Parant (An T-Oban Agus Latharna)

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For the year to 31st October 2025

	Unrestricted funds to nearest £	Restricted funds to nearest £	2025 Total Total funds current period to nearest £	2024 Total Total funds last period to nearest £
Receipts				
Fundraising events	2,867	-	2,867	691
Donations	1,405	-	1,405	-
Sub total	4,272	-	4,272	691
Receipts from asset & investment sales				
Proceeds from sale of fixed assets	-	-	-	-
Sub total	-	-	-	-
Total receipts	4,272	-	4,272	691
Payments				
Gaelic conversation family learning	-	-	-	118
Gaelic medium education promotion	-	-	-	285
Fundraising costs	477	87	564	71
Clothing for mod event	-	-	-	2,597
Trips and activities	2,318	-	2,318	-
Sundries	32	-	32	-
Sub total	2,827	87	2,914	3,071
Payments relating to asset and investment movements				
Purchases of fixed assets	-	-	-	-
Purchase of investments	-	-	-	-
Sub total	-	-	-	-
Total payments	2,827	87	2,914	3,071
Net receipts / (payments)	1,444	(87)	1,357	(2,380)
Transfers to / (from) funds	-	-	-	-
Surplus / (deficit) for year	1,444	(87)	1,357	(2,380)

Comann Nam Parant (An T-Oban Agus Latharna)

For the year to 31st October 2025

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Statement of balances

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Opening cash at bank and in hand	1,512	1,440	2,952	5,331
Surplus/(Deficit) for the year	1,444 -	87	1,357	- 2,380
Closing cash at bank and in hand	<u>2,956</u>	<u>1,353</u>	<u>4,309</u>	<u>2,951</u>
Bank and Cash Balances				
Royal Bank of Scotland Account	<u>2,956</u>	<u>1,353</u>	<u>4,309</u>	<u>2,951</u>
	<u>2,956</u>	<u>1,353</u>	<u>4,309</u>	<u>2,951</u>

On behalf of the trustees

Kell KAREN GWINNELL

Date: 29/03/2026.

Notes to the Receipts and Payments accounts
For the year to 31st October 2025

1 Trustees' expenses and remuneration

The charity trustees were not paid and did not receive any remuneration, benefits in kind or reimbursement of expenses in their capacity as trustee during the year. No trustee received payment for professional or other services supplied to the charity.

2 Funds

Unrestricted and designated funds

	At 1 November 2024	Incoming resources	Outgoing resources	Transfers	At 31-Oct 2025
Unrestricted funds	1,512	4,272	(2,827)	-	2,956
	1,512	4,272	(2,827)	-	2,956

Unrestricted funds

Unrestricted funds and are free to use as the charity Trustees see fit in furthering the charity's objectives.

Restricted funds

	At 1 November 2024	Incoming resources	Outgoing resources	Transfers	At 31-Oct 2025
A&B Council family learning	1,322	-	-	-	1,322
Comunn Na Gaidhlig Grant - GME Promotion	87	-	(87)	-	-
Bord na Gaidhlig feasibility study	31	-	-	-	31
	1,440	-	(87)	-	1,353