

Ballachulish Community Company

Scotland · Charity number SC034120

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2003-01-24
Register	View on the OSCR register

Contact

Address
Mheall Mhor
Brecklet
Ballachulish
PH49 4JG

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of citizenship or community development', 'the advancement of environmental protection or improvement', 'any other purpose that may reasonably be regarded as analogous to any of the preceding purposes'

What the charity does: (a) To ameliorate the effects of poverty among persons residing in the Ballachulish and Glencoe Community Council Area ('the Operating .Area '). (b) To provide or assist in the provision within the Operating Area of facilities for recreation and other leisure time occupation available to the public at large with a view to improving their conditions of life. (c) To promote for the public benefit the preservation (whether wholly or in part) of buildings and other structures of historic and/or architectural significance located within the Operating Area. (d) To advance education among the residents of the Operating Area, particularly among young people and the unemployed. (e) To ameliorate the effects of unemployment within the Operating Area for the public benefit in such ways as may be thought fit. (f) To promote and/or provide training in skills of all kinds, particularly such skills as will assist residents of the Operating Area in obtaining paid employment.

Beneficiaries: 'Children or young people', 'Older People', 'People with disabilities or health problems', 'No specific group, or for the benefit of the community'

Objectives: (a) To ameliorate the effects of poverty among persons residing in the Ballachulish and Glencoe Community Council Area ('the Operating .Area '). (b) To provide or assist in the provision within the Operating Area of facilities for recreation and other leisure time occupation available to the public at large with a view to improving their conditions of life. (c) To promote for the public benefit the preservation (whether wholly or in part) of buildings and other structures of historic and/or architectural significance located within the Operating Area. (d) To advance education among the residents of the Operating Area, particularly among young people and the unemployed. (e) To ameliorate the effects of unemployment within the Operating Area for the public benefit in such ways as may be thought fit. (f) To promote and/or provide training in skills of all kinds,

particularly such skills as will assist residents of the Operating Area in obtaining paid employment. (g) TO preserve, restore and improve the environment within the Operating Area through (i) protection and/or preservation of the natural environment and (ii) the provision, maintenance and/or improvement of public open space and other public amenities and other environmental and townscape regeneration projects, and in doing so, to seek wherever appropriate (but subject to appropriate safeguards to ensure that the public benefit so arising clearly outweighs any private benefit thereby conferred on private landowners) to carry out works of reclamation, remediation, restoration and other operations to facilitate the use for those purposes of land whose use has been prevented or restricted because of previous use. (h) To promote good health practice, particularly among residents of the Operating Area. (i) to promote, establish, operate, and/or support schemes of a charitable nature for the benefit of the residents of the Operating Area, without distinction of sex, race, colour or pol

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£4,250	£388	-	0
2024-09-30	£3,750	£333	-	0
2023-09-30	£1,823	£363	-	0
2022-09-30	£0	£0	-	0
2021-09-30	£13	£293	-	0

Ballachulish Community Company

Scotland - Charity number SC034120

Accounts

Charity number SC034120
Company Number SC236681

Ballachulish Community Company
(A company limited by guarantee)

(Formerly Ballachulish and Glencoe Community Company)

Directors' Report and Financial Statements

For the year ended 30th September 2025



Ballachulish Community Company
(A company limited by guarantee)

Reference and administrative information

Charity Number SC034120
Company Registration Number SC236681

Registered Office Ballachulish Village Hall
East Pier Road
Ballachulish
Argyll
PH49 4LE

Country of Origin UK

Trustees Brian Fraser Dickie
Shirley Ann Grant
David Kitson
Angus Joseph Macinnes
Kevin James Smith
Morgan Smith
Timothy Stuart Parkin
Ruth Mary Sime

Secretary David Kitson

Independent Examiner Mrs S R Kennedy FMAAT FCCA
Accountant
Nevis Accountancy Services Limited
Office 6
An Drochaid
Claggan Road
Claggan
Fort William
PH33 6PH

Bankers Royal Bank of Scotland
6 High Street
Fort William
PH33 6AS

Ballachulish Community Company
(A company limited by guarantee)

Report of the Directors (incorporating the trustees' report)
For the year ended 30th September 2025

The directors present their report and the financial statements for the year ended 30th September 2025. The directors who are also trustees of Ballachulish Community Company Limited for the purpose of charity law and who served during the year and up to the date of this report are set out on Page 1.

Structure, governance and management

The charity is constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The methods used to recruit and appoint new charity trustees are identified in the Memorandum and Articles of Association.

The Company became incorporated on 11th September 2002 as a company limited by guarantee and was registered as a charity on 24th January 2003. The company is run by a group of Directors and members of the organisation who meet on a regular basis throughout the year.

Reference and administrative details

The name of the charity is Ballachulish Community Company Limited. Its Charity number is SC034120 and Company Number is SC236681.

The address of the principal office and the address of its registered office is: Ballachulish Village Hall, East Pier Road, Ballachulish, Argyll, PH49 4LE.

The names of the charity's trustees as at this report date or who served as a trustee in the reporting period are as follows:

Brian Fraser Dickie
Shirley Ann Grant
David Kitson
Angus Joseph Macinnes
Kevin James Smith
Morgan Smith
Timothy Stuart Parkin
Ruth Mary Sime

Objectives and activities

To create, develop, provide and assist in the provision of opportunities and facilities for the benefit of all residents of Ballachulish area.

The company will support activities in relation to the above to include, but not be restricted by:

- a) The advancement of education and training in their broadest sense
- b) The relief of poverty
- c) The protection of health, the environment and community values
- d) The provision, in the interests of social welfare, of facilities for recreation and other leisure time activity with a view to improving conditions of life.

Ballachulish Community Company
(A company limited by guarantee)

Report of the Directors (incorporating the trustees' report)
For the year ended 30th September 2025

Achievements and performance

The Company continued in its role to search and review any opportunities for community development in the local area.

The group focused their main attention on progressing the business of electricity generation in relation to one potential hydro scheme in the area, Peninsula Development and Community Asset Transfer in the village. In the year, they met regularly as a Board to focus on realising the following:

- Peninsula Development proposal from developers and committing to a Community Survey in conjunction with the Community Council, BCA and others.
- Sourcing appropriate funding to move the projects forward.
- Community Asset transfer of the East Pier Car Park, Land at Quarries Kitchen (HC) Quarry and Land around Village Hall
- Restoration of the Boat sheds at Ballachulish Pier. These are now owned by Crieff Hydro but there are concerns over their condition. The Community Council is to raise these with HC Building at Risk.

Regarding the Abhainn Greadhain. LEG Power has been in contact with the Community offering a set figure for Community support of the project. We have received income from LEG and Glen Creran Hydro for Community Projects.

The Company have continued correspondence with Scottish Water re the possible Community Asset Transfer of their unused buildings and land in Brecklet which proved too expensive for the Community participation.

Peninsula Development Proposal Two - Community meetings have been held (1 by Community Council) with a resounding show of hands against any development. Community Survey Questionnaire has been completed by the Community on the proposal. An online survey is also in place to allow for a response digitally. The response has shown a strong response against the existing proposal. The developers are now showing an interest in another concept and we await further information to be issued by them.

Developers have submitted a Pre-Planning Application which shows changes to development on the boatshed and donkey track area and Crieff Hydro development as previously shown on their planning proposal.

Tree Felling has taken place across the areas involved with community raising concerns over the issues of access and with any future proposals. Details and explanation of the works carried out have been received.

Community has contacted Scottish Transport, HC Planning Department, Highland Council Tree Management Officer and Highland Council Planning Enforcement Officer to raise several issues. Further works have been carried out by Crieff Hydro on their sites.

Company is aware this will be an ongoing issue until a Planning Application has been raised by Crieff Hydro where the Community can raise any issue and concerns over any future development.

The Company has also been in discussions on the possibility of a Community Asset Transfer of the Quarry. Concerns have been raised of future slate falls which has happened over last winter.

Financial review

The Company is grateful to the Energy Saving Trust, National Lottery, Local Energy Scotland, Ballachulish Community Council and Highland Council for grants and loans that allowed the company to move forward with the various projects, aims and objectives over the years.

Income and expenditure over the year was extremely limited, we have an increase in our accounts at the Company disposal for further Community projects mainly due to Hydro Schemes input this may have an impact for the whole community projects.

Income for the year was £4,250 and total expenditure was £388 resulting in a surplus of £3,862.

Ballachulish Community Company
(A company limited by guarantee)

Report of the Directors (incorporating the trustees' report) continued
For the year ended 30th September 2025

The company's Reserves Policy is to ensure that enough funds are held to cover at least six months unrestricted net expenditure. At the end of this year the company had £9,981 in unrestricted funds. The trustees, therefore, do not currently have any uncertainties about the charity's ability to continue as a going concern.

Exemptions from Disclosure

There are no exemptions from disclosure.

Funds held as custodian Trustee on behalf of others

Ballachulish Community Company does not hold funds as a custodian Trustee on behalf of others.

Statement of directors' responsibilities

The directors (who are also the trustees of Ballachulish Community Company) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial period which 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 these financial statements, the directors 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
- State whether applicable UK Accounting Standards have been followed subject to any material departures disclosed and explained in the financial statements, and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the trust deed. 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.

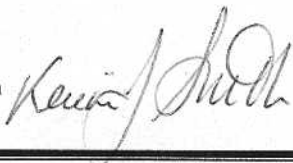
Sarah Kennedy FMAAT FCCA of Nevis Accountancy Services Limited was deemed to be appointed as independent examiner and the directors recommend that Sarah Kennedy FMAAT FCCA remains in office until further notice.

Small Company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Board and signed on its behalf by:-

Kevin James Smith
Director & Chair



Date: 27th March 2026

Ballachulish Community Company
(A company limited by guarantee)

Independent examiner's report to the directors on the unaudited financial statements of Ballachulish Community Company

I report on the financial statements of the charity for the year ended 30th September 2025 which are set out on pages 2 to 13 and comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared in accordance with the Financial Reporting Standard FRS102 (effective January 2016), under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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. 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.

Basis of independent examiner's statement

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 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 connection with my examination, no matter has come to my attention

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - o to keep accounting records in accordance with section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - o to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mrs S R Kennedy FMAAT FCCA
Chartered Certified Accountant
Nevis Accountancy Services Limited
Office 6
An Drochaid
Claggan Road
Claggan
Fort William
PH33 6PH

Date: 31st March 2026

Ballachulish Community Company
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)
For the year ended 30th September 2025

	Note	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Income and endowments from:					
Donations and legacies	2	4,250	-	4,250	3,750
Charitable activities for generating funds	3	-	-	-	-
Charitable activities - grants	4	-	-	-	-
Other trading activities		-	-	-	-
Investments		-	-	-	-
Other		-	-	-	-
Total Income		4,250	-	4,250	3,750
Expenditure on:					
Raising funds					
Charitable activities	5	52	-	52	53
Other - support costs	6	336	-	336	280
Tax on activities	7	-	-	-	-
Total expenditure		388	-	388	333
Net income/(expenditure) for the year		3,862	-	3,862	3,417
Transfers between funds		-	-	-	-
		3,862	-	3,862	3,417
Other recognised gains/(losses):					
Gains/(losses) on revaluation of fixed assets		-	-	-	-
Actuarial gains/(losses) on defined benefit pension schemes		-	-	-	-
Other gains/(losses)		-	-	-	-
Net movement in funds		3,862	-	3,862	3,417
Reconciliation of funds:					
Total funds brought forward		8,619	-	8,619	5,202
Total funds carried forward		12,481	-	12,481	8,619

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

Ballachulish Community Company
(A company limited by guarantee)

Company Number SC236681

Balance sheet as at 30th September 2025

	Note	2025 Total Funds £	2024 Total Funds £
Fixed Assets:			
Intangible assets		-	-
Tangible assets		-	-
Heritage assets		-	-
Investments	9	1	1
<i>Total fixed assets</i>		<u>1</u>	<u>1</u>
Current assets:			
Stocks	10	-	-
Debtors	11	-	-
Investments		-	-
Cash at bank and in hand		12,816	11,398
<i>Total current assets</i>		<u>12,816</u>	<u>11,398</u>
Liabilities:			
Creditors: Amounts falling due within one year	12	336	2,780
<i>Net current assets or liabilities</i>		<u>12,480</u>	<u>8,618</u>
<i>Total assets less current liabilities</i>		<u>12,481</u>	<u>8,619</u>
Creditors: Amounts falling due after more than one year		-	-
Provisions for liabilities		-	-
<i>Net asset or liabilities excluding pension asset or liability</i>		-	-
Defined benefit pension scheme asset or liability		-	-
<i>Total net assets or liabilities</i>		<u>12,481</u>	<u>8,619</u>
The funds of the charity:			
Endowment funds		-	-
Restricted income funds		-	-
<i>Total restricted funds</i>	13	-	-
Unrestricted funds		12,481	8,619
Revaluation reserve		-	-
Pension reserve		-	-
<i>Total unrestricted funds</i>	14	<u>12,481</u>	<u>8,619</u>
Total charity funds	15	<u>12,481</u>	<u>8,619</u>

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

Ballachulish Community Company
(A company limited by guarantee)

Company Number SC236681

Directors' statements required by Section 477 of the Companies Act 2006 for the year ended 30th September 2025

In approving these financial statements as directors of the company we hereby confirm:

- a) that for the year ending 30th September 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.
- b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 30th September 2025.
- c) that we acknowledge our responsibilities for:
 - 1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act.
 - 2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company and in which the methods and principles in the Charities SORP and all applicable UK accounting standards have been followed.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard FRS102 (effective January 2016).



Timothy Stuart Parkin
Director

27/3/26

Date: March 2026

Ballachulish Community Company
(A company limited by guarantee)

Notes to financial statements
For the year ended 30th September 2025

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year. There are no material uncertainties about the charity's ability to continue. The charity is a public benefit entity.

1.1 Basis of Accounting

These financial statements have been prepared in accordance with the 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 the Republic of Ireland (FRS 102 effective 1 January 2015), the Charities Statement of Recommended Practice (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Companies Act 2006.

Assets and Liabilities are initially recognised at historical cost or transaction valued unless otherwise stated.

The presentation currency of these accounts is in pounds sterling.

1.2 Income recognition policies

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:-

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

1.3 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4 Fund Accounting

Unrestricted funds are those available to use at the discretion of the Directors in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are those unrestricted funds which have been set aside by trustees for an essential spend or future purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

1.5 Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates calculated to write off the cost of each asset over its expected useful life as follows:

Land & Buildings	Straight Line over 50 years
Plant and machinery	15% Reducing Balance
Fixtures, fittings and equipment	15% Reducing Balance

Ballachulish Community Company
(A company limited by guarantee)

Notes to financial statements continued
For the year ended 30th September 2025

1.6 Transition to FRS 102

The date of transition to FRS102 was 1 October 2017.

1.7 Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

1.8 Stocks

The accounting policy adopted in measuring the value of stocks was the lower of cost or net realisable value.

2 Donations & Legacies

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Subscriptions	-	-	-	-
Donations	<u>4,250</u>	<u>-</u>	<u>4,250</u>	<u>3,750</u>
	<u>4,250</u>	<u>-</u>	<u>4,250</u>	<u>3,750</u>

3 Charitable activities for generating funds

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Charitable activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

4 Charitable activities - grants

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Glen Creran Hydro	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Ballachulish Community Company
(A company limited by guarantee)

Notes to financial statements continued
For the year ended 30th September 2025

5 Expenditure for Charitable activities

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Project Management	-	-	-	-
Insurance	-	-	-	-
Miscellaneous	52	-	52	53
Donation Box	-	-	-	-
Stationery & Postage	-	-	-	-
Grid Connection cost	-	-	-	-
	<u>52</u>	<u>-</u>	<u>52</u>	<u>53</u>

6 Expenditure for Other costs - Support costs

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Independent Examination	168	-	168	140
Accountancy Services	168	-	168	140
Legal & professional fees	-	-	-	-
	<u>336</u>	<u>-</u>	<u>336</u>	<u>280</u>

7 Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 2010. Accordingly, there is no taxation charge in these accounts.

8 Employees

There are no employees in the company.

Directors received emoluments of £Nil during the year (2024 £Nil).

Number of employees

The average monthly number of employees during the year, was 0 (2024 – 0).

No employees received employee benefits (excluding employer pension costs) of more than £60,000.

The key management personnel of the charity are the Directors. The total employee benefits of the key management personnel are £Nil (2024: £Nil).

9 Investments

	2025 £	2024 £
Investment in Laroch Hydro Ltd	<u>1</u>	<u>1</u>

Laroch Hydro Limited was incorporated on 3rd May 2016 with an issued share capital of 1 Ordinary share of £1 which is owned by Ballachulish Community Company Limited. The company has yet to commence trading.

Ballachulish Community Company
(A company limited by guarantee)

Notes to financial statements continued
For the year ended 30th September 2025

10 Stocks

The carrying amount of stocks was £Nil. There was no amount of stocks recognised as an expense. There were no charges for impairment.

11 Debtors

	2025 £	2024 £
Trade Debtors	-	-
Amounts owed by group and associated undertakings	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

12 Creditors

Amounts falling due within one year:	2025 £	2024 £
Accruals for grants payable	-	-
Bank loans and overdrafts	-	-
Trade creditors	-	-
Amounts owed to group and associated undertakings	-	-
Payments received on account for contracts or performance-related grants	-	-
Accruals and deferred income	336	2,780
Taxation and social security	-	-
Loan	-	-
Other Creditors	-	-
	<u>336</u>	<u>2,780</u>

13 Restricted Funds

	At 30 th September 2024 £	Incoming £	Outgoing £	Transfers £	At 30 th September 2025 £
Restricted Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

14 Unrestricted Funds

	At 30 th September 2024 £	Incoming £	Outgoing £	Transfers £	At 30 th September 2025 £
Unrestricted Funds	<u>8,619</u>	<u>4,250</u>	<u>(388)</u>	<u>-</u>	<u>12,481</u>

Ballachulish Community Company
(A company limited by guarantee)

Notes to financial statements continued
For the year ended 30th September 2025

15 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 30 th September 2025 as represented by:			
Investments	1	-	1
Current assets	12,816	-	12,816
Current liabilities	<u>(336)</u>	<u>-</u>	<u>(336)</u>
	<u>12,481</u>	<u>-</u>	<u>12,481</u>

16 Company limited by guarantee

Ballachulish Community Company is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required, not exceeding £1, to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

17 Directors' expenses

No directors were reimbursed for expenses during the year. (2024 – £Nil).

18 Financial Commitments

At 30th September 2025 the company has no annual commitments under non-cancellable operating leases (2024 - £Nil).

19 Volunteers

The trustees would like to record their thanks to all the volunteers who dedicate a significant amount of time for no remuneration to the charity.

20 Related Party Transactions

There were no related party transactions during the period. There are no outstanding balances due to related parties as at the year end. (2024: £Nil).

21 Control of the Company

The company is controlled by the Trustees.