

REGISTERED COMPANY NUMBER: SC307684 (Scotland)
REGISTERED CHARITY NUMBER: SC040530

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025
FOR
OUTER HEBRIDES FISHERIES TRUST

CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
Isle of Lewis
Western Isles
HS1 2DS

OUTER HEBRIDES FISHERIES TRUST
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FOR THE YEAR ENDED 30 JUNE 2025

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 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 30 June 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

The Trust is a charitable, community-based organisation conducting scientific research into wild fish stocks and their habitat; advising on freshwater fisheries management and acting as a focal point of angling tourism and promotions.

The Trust also works closely with its umbrella organisation, Fisheries Management Scotland (FMS); with Marine Directorate and the Western Isles District Salmon Fisheries Board (WIDSFB).

Significant activities

The trust undertook upgrades to both of the websites it administrates; www.outerhebridesfisheriestrust.org.uk and www.fishhebrides.co.uk. For Fish Hebrides this involved working closely with MTC so that catch tables could be displayed for individual fisheries. OHFT also took trustee feedback and incorporated it into changes for pages on the trust's website.

OHFT carried out eDNA sampling on behalf of the Pink Salmon Task Group including two rivers in the Outer Hebrides (Creed and Grimersta). The task group are using the eDNA results to map the distribution of Pink Salmon in Scotland and track if they are spreading.

SEPA have continued to develop their strategy as the new regulators for sea lice. OHFT have engaged with the process and attended all the SEPA stakeholder workshops. OHFT have also contributed to the working groups set up to develop the monitoring aspect of the new regulations. OHFT were successful in being awarded the tender for trial monitoring work for two visits across three sites.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Representation

The Trust is represented on:

SEPA consultations.

Marine Directorate - Various

Nature.Scot - Loch Roag EAP;

Aquaculture operator EMPs;

Fisheries Management Scotland - Various.

and WIDSFB in assisting with statutory responses to Comhairle nan Eilean Siar.

Summary of Key Activities during the Reporting Period:

IT updates including upgrades to both of the websites the trust administrates; www.outerhebridesfisheriestrust.org.uk and www.fishhebrides.co.uk.

Considerable effort was made with local aquaculture operators to continue monitoring attached to Environmental Management Plans (EMP's). This included working with different companies throughout Lewis and Harris and will continue next year. The ongoing work will benefit the stable isotope project backed by Southampton University.

OHFT engaged with companies from the renewables sector following work carried out in 2024 on a consultancy basis. The engagement focussed on potential impacts and mitigation companies interested in bringing projects to the Island might offer.

OHFT completed 6 days Sweep netting to fulfil the SEPA tender for wild fish monitoring.

OHFT delivered three Angling Promotion Events which were well attended by 92 children.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025

FINANCIAL REVIEW

Principal funding sources

The Trust is funded from a variety of sources. These include:
Donations from Western Isles Salmon Fisheries Proprietors;
Government funding for Managing Interactions with Aquaculture;
Funded project work;
Charitable donations.

Reserves policy

The financial results for the year ended 30 June 2025 record a surplus of £18,859 (2024 - £15,599 deficit) with total funds of £93,592 (2024 - £74,733).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trust is a charitable company limited by guarantee, incorporated on 30 August 2006. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

The Trust is comprised of up to twelve Trustees/Directors.

Four Trustees are appointed from Nominating Bodies. These are the Western Isles District Salmon Fisheries Board ('WISFB'); Comhairle nan Eilean Siar ('CNES') and Aquaculture.

The remaining eight Trustees represent statutory and regulatory bodies, fishery owners and managers, angling clubs and community groups.

Those invited to become Trustees are selected for their interests and skills in achieving the objectives of the Trust.

Organisational structure

The Trust has two full-time staff (Biologist and Angling Promotion Officer) and one part time staff (Administrative Officer).

There is a Sub-Management Committee made up of three Trustees who are responsible for overall management of the Trust and its staff. The Sub-Management Committee is answerable to the Chairman and the Board of Trustees.

Induction and training of new trustees

New Trustees undergo a formal induction process to ensure they:

- Comply with relevant Charities regulation and act in the interests of the charitable objectives of the Trust;
- Declare personal or professional conflicts of interest;
- Act solely for the benefit of the Trust;
- Are registered with OSCR;
- Comply with the Companies Act;
- Are aware of the Health and Safety Policy of the Trust.

Trust staff have undertaken training in Health and Safety; electro fishing; first aid; fisheries law; fish disease recognition and information technology.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC307684 (Scotland)

Registered Charity number
SC040530

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025

Registered office

The Sawmill
Marybank
Stornoway
Isle of Lewis
HS2 0DD

Trustees

F Granville (resigned 29.11.24)
I M Maciver
I Morrison
O G Foote (resigned 18.11.25)
C Nicolson
E D Green
R Davies
J Steele (resigned 25.11.24)
I Trayner
A R Fraser (resigned 18.11.25)
M Hill
G H Macdonald
Ms R A Kimber-Danger (appointed 14.3.25)

Independent Examiner

John E Moffat BA FCA
CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
Isle of Lewis
Western Isles
HS1 2DS

Approved by order of the board of trustees on 31 March 2026 and signed on its behalf by:

I M Maciver - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
OUTER HEBRIDES FISHERIES TRUST

I report on the accounts for the year ended 30 June 2025 set out on pages five to thirteen.

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.

John E Moffat BA FCA
The Institute of Chartered Accountants in England and Wales

CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
Isle of Lewis
Western Isles
HS1 2DS

31 March 2026

OUTER HEBRIDES FISHERIES TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds £	Restricted fund £	30.6.25 Total funds £	30.6.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,555	-	2,555	60,309
Charitable activities	5				
Fisheries Management		59,926	72,843	132,769	56,348
Other trading activities	3	7,908	-	7,908	29
Investment income	4	37	-	37	388
Other income		1,702	-	1,702	-
Total		<u>72,128</u>	<u>72,843</u>	<u>144,971</u>	<u>117,074</u>
EXPENDITURE ON					
Raising funds		875	-	875	9,381
Charitable activities					
Fisheries Management		<u>58,394</u>	<u>66,843</u>	<u>125,237</u>	<u>123,292</u>
Total		<u>59,269</u>	<u>66,843</u>	<u>126,112</u>	<u>132,673</u>
NET INCOME/(EXPENDITURE)		12,859	6,000	18,859	(15,599)
RECONCILIATION OF FUNDS					
Total funds brought forward		74,733	-	74,733	90,332
TOTAL FUNDS CARRIED FORWARD		<u><u>87,592</u></u>	<u><u>6,000</u></u>	<u><u>93,592</u></u>	<u><u>74,733</u></u>

The notes form part of these financial statements

OUTER HEBRIDES FISHERIES TRUST (REGISTERED NUMBER: SC307684)

BALANCE SHEET
30 JUNE 2025

	Notes	Unrestricted funds £	Restricted fund £	30.6.25 Total funds £	30.6.24 Total funds £
FIXED ASSETS					
Tangible assets	10	23,312	-	23,312	4,150
CURRENT ASSETS					
Debtors	11	1,919	-	1,919	1,827
Cash at bank and in hand		65,990	6,000	71,990	73,348
		<u>67,909</u>	<u>6,000</u>	<u>73,909</u>	<u>75,175</u>
CREDITORS					
Amounts falling due within one year	12	(3,629)	-	(3,629)	(4,592)
		<u>64,280</u>	<u>6,000</u>	<u>70,280</u>	<u>70,583</u>
NET CURRENT ASSETS					
		<u>64,280</u>	<u>6,000</u>	<u>70,280</u>	<u>70,583</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		87,592	6,000	93,592	74,733
		<u>87,592</u>	<u>6,000</u>	<u>93,592</u>	<u>74,733</u>
NET ASSETS		<u>87,592</u>	<u>6,000</u>	<u>93,592</u>	<u>74,733</u>
FUNDS	13				
Unrestricted funds				87,592	74,733
Restricted funds				6,000	-
TOTAL FUNDS				<u>93,592</u>	<u>74,733</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 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.

The notes form part of these financial statements

BALANCE SHEET - continued
30 JUNE 2025

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 31 March 2026 and were signed on its behalf by:

I M Maciver - Trustee

The notes form part of these financial statements

OUTER HEBRIDES FISHERIES TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 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.

The financial statements are prepared in sterling which is the functional currency of the charity and are rounded to the nearest £.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemption 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.

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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 20% on reducing balance
Computer equipment	- 33% on reducing balance

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.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

OUTER HEBRIDES FISHERIES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025

2. DONATIONS AND LEGACIES

	30.6.25	30.6.24
	£	£
Donations	2,515	60,071
Gift aid	40	238
	<u>2,555</u>	<u>60,309</u>

3. OTHER TRADING ACTIVITIES

	30.6.25	30.6.24
	£	£
Fundraising events	6,708	29
Fish Hebrides	1,200	-
	<u>7,908</u>	<u>29</u>

4. INVESTMENT INCOME

	30.6.25	30.6.24
	£	£
Deposit account interest	37	388

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	30.6.25	30.6.24
		£	£
Grants	Fisheries Management	80,843	20,497
Surveys	Fisheries Management	28,300	26,213
Tagging	Fisheries Management	12,000	-
Project Management	Fisheries Management	6,011	4,220
Employment allowance	Fisheries Management	5,615	5,418
		<u>132,769</u>	<u>56,348</u>

Grants received, included in the above, are as follows:

	30.6.25	30.6.24
	£	£
Western Isles Salmon Fisheries Board	65,000	-
Fisheries Management Scotland	-	19,297
Safe Deposit Scotland	-	1,200
Garfield Weston	4,000	-
The Gordon & Ena Baxter Foundation	4,000	-
Martin Wills Wildlife Maintenance Trust		
	1,000	-
Sir I Stewart Foundation	1,500	-
National Lottery Awards		
	343	-
Highlands & Islands Environment Foundation	5,000	-
	<u>80,843</u>	<u>20,497</u>

OUTER HEBRIDES FISHERIES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025

6. NET INCOME/(EXPENDITURE)

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

	30.6.25	30.6.24
	£	£
Depreciation - owned assets	3,581	3,473
Surplus on disposal of fixed assets	(1,702)	-
	<u> </u>	<u> </u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

	30.6.25	30.6.24
	£	£
Trustees' expenses	863	-
	<u> </u>	<u> </u>

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.6.25	30.6.24
Fisheries management	3	3
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	60,309	-	60,309
Charitable activities			
Fisheries Management	35,851	20,497	56,348
Other trading activities	29	-	29
Investment income	388	-	388
	<u> </u>	<u> </u>	<u> </u>
Total	96,577	20,497	117,074
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			
Raising funds	9,381	-	9,381
Charitable activities			
Fisheries Management	102,795	20,497	123,292
	<u> </u>	<u> </u>	<u> </u>
Total	112,176	20,497	132,673
	<u> </u>	<u> </u>	<u> </u>

OUTER HEBRIDES FISHERIES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued				
	Unrestricted funds	Restricted fund	Total funds	
	£	£	£	
NET INCOME/(EXPENDITURE)	(15,599)	-	(15,599)	
RECONCILIATION OF FUNDS				
Total funds brought forward	90,332	-	90,332	
TOTAL FUNDS CARRIED FORWARD	<u>74,733</u>	<u>-</u>	<u>74,733</u>	
10. TANGIBLE FIXED ASSETS				
	Plant and machinery	Motor vehicles	Computer equipment	Totals
	£	£	£	£
COST				
At 1 July 2024	13,483	14,694	3,309	31,486
Additions	-	23,991	550	24,541
Disposals	-	(14,694)	-	(14,694)
At 30 June 2025	<u>13,483</u>	<u>23,991</u>	<u>3,859</u>	<u>41,333</u>
DEPRECIATION				
At 1 July 2024	11,131	12,896	3,309	27,336
Charge for year	536	2,999	46	3,581
Eliminated on disposal	-	(12,896)	-	(12,896)
At 30 June 2025	<u>11,667</u>	<u>2,999</u>	<u>3,355</u>	<u>18,021</u>
NET BOOK VALUE				
At 30 June 2025	<u>1,816</u>	<u>20,992</u>	<u>504</u>	<u>23,312</u>
At 30 June 2024	<u>2,352</u>	<u>1,798</u>	<u>-</u>	<u>4,150</u>
11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
		30.6.25	30.6.24	
		£	£	
Prepayments and accrued income		<u>1,919</u>	<u>1,827</u>	

OUTER HEBRIDES FISHERIES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.25	30.6.24
	£	£
Trade creditors	530	493
Social security and other taxes	998	1,026
Other creditors	977	1,418
Accrued expenses	1,124	1,655
	<u>3,629</u>	<u>4,592</u>

13. MOVEMENT IN FUNDS

	At 1.7.24	Net movement in funds	Transfers between funds	At 30.6.25
	£	£	£	£
Unrestricted funds				
General fund	74,733	7,858	(15,991)	66,600
Capital Fund	-	5,001	15,991	20,992
	<u>74,733</u>	<u>12,859</u>	<u>-</u>	<u>87,592</u>
Restricted funds				
Restricted	-	6,000	-	6,000
	<u>-</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>
TOTAL FUNDS	<u>74,733</u>	<u>18,859</u>	<u>-</u>	<u>93,592</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	64,128	(56,270)	7,858
Capital Fund	8,000	(2,999)	5,001
	<u>72,128</u>	<u>(59,269)</u>	<u>12,859</u>
Restricted funds			
Restricted	72,843	(66,843)	6,000
	<u>72,843</u>	<u>(66,843)</u>	<u>6,000</u>
TOTAL FUNDS	<u>144,971</u>	<u>(126,112)</u>	<u>18,859</u>

OUTER HEBRIDES FISHERIES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	90,332	(15,599)	74,733
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>90,332</u>	<u>(15,599)</u>	<u>74,733</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,577	(112,176)	(15,599)
Restricted funds			
Restricted	20,497	(20,497)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>117,074</u>	<u>(132,673)</u>	<u>(15,599)</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2025.