

Point and Sandwich Coastal Community Path

Scotland · Charity number SC046771

Details

Status Active

Legal form SCIO (Scottish Charitable Incorporated Organisation)

Registered 2016-08-05

Register [View on the OSCR register](#)

Contact

Address Timbuckthree 9 New Tolsta
Isle of Lewis
HS2 0NN

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education','the advancement of health','the advancement of citizenship or community development','the advancement of the arts, heritage, culture or science','the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended','the advancement of environmental protection or improvement'

What the charity does: Create a pathway for all around Point and Sandwich on the Isle of Lewis

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

Objectives: 4.1. The promotion and development of a coastal community path linking together the historical and crofting communities of Point and Sandwich, particularly improving access around the peninsula for walkers and others to better appreciate, use enjoy and understand the natural environment, flora and fauna of the area and the surrounding marine margins. 4.2. The promotion of the health and wellbeing, recreation, social history and culture including place names (Gaelic, English and Norse) and of sites of special significance in the above area. 4.3. The advancement of education and of citizenship through rural development and the promotion of volunteering or other opportunities which combat poverty or ill health arising therefrom. In furtherance of the foregoing purposes, the organisation will participate in any partnerships or joint venture which supports any of the above in or around the wider Point and Sandwich community.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£371,300	£291,768	-	0
2024-04-30	£60,796	£33,087	-	1
2023-04-30	£48,362	£44,083	-	0
2022-04-30	£229,651	£212,667	-	0
2021-04-30	£80,972	£78,483	-	0

Accounts

**Report of the Trustees and
Financial Statements for the Year Ended 30 April 2024
for
POINT & SANDWICK COASTAL COMMUNITY PATH
(SCIO)**

Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

**POINT & SANDWICK COASTAL COMMUNITY PATH
(SCIO)**

**Contents of the Financial Statements
for the Year Ended 30 April 2024**

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**POINT & SANDWICK COASTAL COMMUNITY PATH
(SCIO)**

**Report of the Trustees
for the Year Ended 30 April 2024**

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 April 2024. 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).

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 30th April 2022. The financial statements of the charity comply with Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. 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 to the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are:

The promotion and development of a coastal community path linking together the historical and crofting communities of Point and Sandwick, particularly improving access around the peninsula for walkers and others to better appreciate, use enjoy and understand the natural environment, flora and fauna of the area and the surrounding marine margins.

The promotion of the health and wellbeing, recreation, social history and culture including place names (Gaelic, English and Norse) and of sites of special significance in the above area.

The advancement of education and of citizenship through rural development and the promotion of volunteering or other opportunities which combat poverty or ill health arising therefrom.

In furtherance of the foregoing purposes, the organisation will participate in any partnerships or joint venture which supports any of the above in or around the wider Point and Sandwick Community.

POINT & SANDWICK COASTAL COMMUNITY PATH (SCIO)

Report of the Trustees for the Year Ended 30 April 2024

OBJECTIVES AND ACTIVITIES

Significant activities

A substantial part of work over the period was progressing the Aird, Upper Aird to Sheshader path, due to be completed by end of November 2024. This included a replacement bridge at the boundary between grazings. The route follows the walk children used to take to attend Aird School. The committee are grateful to Point and Sandwick Trust for the funding to make this happen and to Paths for All (Ian Findlay Path Fund) for their £100,000 grant towards this Project.

A further grant was approved by the above funders to improve pedestrian and bicycle access between Melbost and Aiginish, for which planning consent was sought. Unfortunately this was subject to planning delays which effectively timed-out moving this forward in the medium term.. A proposed innovation, was to use a matrix, through which grass would grow, which would preserve grazing for sheep.

Time was spent on finding an alternative proposition and has been proposed to funders.

The route from Sheshader to "Black Sandy" headland received planning consent and will be progressed as other approved funding becomes available.

Further path proposals in the pipeline for development includes Steinish to Sandwickhill.

The developments above add significantly to the progress made since the charity was founded in 2016, which includes,

- o Section past Ui Church which strengthened the coastal defence work
- o Shuilishader Steps
- o Shuilishader to Flesherin link path
- o Floating paths to Wyre Lawwreck remains and near a Neolithic chambered cairn
- o Steinish path in collaboration with Mossend Residents Association
- o Sandwick to the junction of the iolaire monument
- o Improvements to parking near iolaire monument
- o A bench programme using recycled plastic benches

In 2023 an e-bike coordinator was employed part time to manage the e-bike pool which along with a volunteer in North Street, Sandwick, manages the pool of e-bikes on loan to residents of the area. Currently, the bikes in Point are available at PST office, Aros an Rubha.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Scottish Charitable Incorporated Organisation (SCIO) and is governed by a Constitution.

**POINT & SANDWICK COASTAL COMMUNITY PATH
(SCIO)**

**Report of the Trustees
for the Year Ended 30 April 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Board may at any time appoint any person to be a charity trustee - by way of a resolution passed by majority vote at a board meeting.

The maximum number of charity trustees is 15, the minimum number is 3.

At the conclusion of the first AGM, one third (to the nearest round number) of the charity trustees shall retire from office; the question of which of whom is to retire shall be determined by some random method.

At the conclusion of each subsequent AGM any charity trustees appointed during the period since the preceding AGM (but excluding those re-appointed under clause 22 during that period) shall retire from office. Out of the remaining charity trustees, one third (to the nearest round number) will retire from office. Those to retire shall be those who have been longest in office since they were last appointed or re-appointed.

Those retiring under the above provisions shall be eligible for re-appointment under clause 18 at the next board meeting. Those vacating office at the conclusion of an AGM will be deemed to have been re-elected at the board meeting which next follows unless, they advise the board that they no longer wish to be re-appointed or a resolution for the re-appointment of the trustee was put to the board meeting and was not carried.

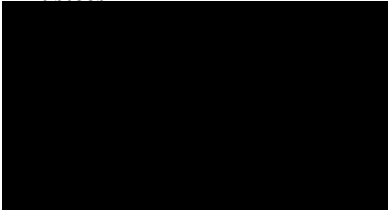
REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
(Scotland)

Registered Charity number
SC046771

Registered office
c/o The Old School
Knock
Point
Isle of Lewis

Trustees



Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

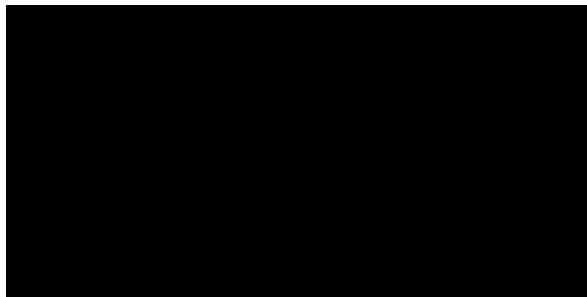
**POINT & SANDWICK COASTAL COMMUNITY PATH
(SCIO)**

**Report of the Trustees
for the Year Ended 30 April 2024**

COMMENCEMENT OF ACTIVITIES

Point and Sandwick Coastal Community Path was recognised as a Scottish Charitable Incorporated Organisation (SCIO) by the Office of the Scottish Charity Regulator (OSCR) with effect from 5 August 2016.

Approved by order of the board of trustees on 15 January 2025 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
Point & Sandwich Coastal Community Path
(SCIO)**

I report on the accounts for the year ended 30 April 2024 set out on pages six to fourteen.

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.

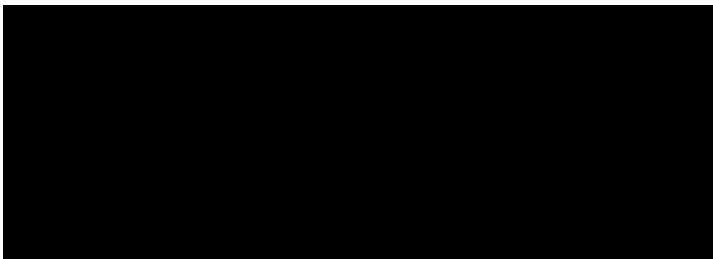
Independent examiner's statement

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.



Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

15 January 2025

**POINT & SANDWICK COASTAL COMMUNITY PATH
(SCIO)**

**Statement of Financial Activities
for the Year Ended 30 April 2024**

	Notes	Unrestricted funds £	Restricted funds £	30.4.24 Total funds £	30.4.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	<u>8,901</u>	<u>51,895</u>	<u>60,796</u>	<u>48,362</u>
EXPENDITURE ON					
Raising funds		-	186	186	252
Charitable activities					
Charitable		<u>5,944</u>	<u>26,957</u>	<u>32,901</u>	<u>43,831</u>
Total		<u>5,944</u>	<u>27,143</u>	<u>33,087</u>	<u>44,083</u>
NET INCOME		2,957	24,752	27,709	4,279
RECONCILIATION OF FUNDS					
Total funds brought forward		-	40,822	40,822	36,543
TOTAL FUNDS CARRIED FORWARD		<u><u>2,957</u></u>	<u><u>65,574</u></u>	<u><u>68,531</u></u>	<u><u>40,822</u></u>

The notes form part of these financial statements

**POINT & SANDWICK COASTAL COMMUNITY PATH
(SCIO)**

**Balance Sheet
30 April 2024**

	Notes	Unrestricted funds £	Restricted funds £	30.4.24 Total funds £	30.4.23 Total funds £
FIXED ASSETS					
Tangible assets	7	-	23,701	23,701	34,375
CURRENT ASSETS					
Cash at bank		2,957	42,144	45,101	6,447
CREDITORS					
Amounts falling due within one year	8	-	(271)	(271)	-
NET CURRENT ASSETS		<u>2,957</u>	<u>41,873</u>	<u>44,830</u>	6,447
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,957</u>	<u>65,574</u>	<u>68,531</u>	40,822
NET ASSETS		<u><u>2,957</u></u>	<u><u>65,574</u></u>	<u><u>68,531</u></u>	40,822
FUNDS	9				
Unrestricted funds				2,957	-
Restricted funds				<u>65,574</u>	40,822
TOTAL FUNDS				<u><u>68,531</u></u>	40,822

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

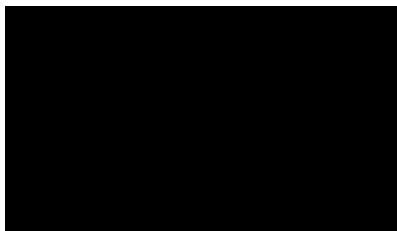
- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus 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 financial statements were approved by the Board of Trustees and authorised for issue on 15 January 2025 and were signed on its behalf by:

The notes form part of these financial statements

**POINT & SANDWICK COASTAL COMMUNITY PATH
(SCIO)**

**Balance Sheet - continued
30 April 2024**



The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 30 April 2024**

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 presentation currency of the accounts is the Pound Sterling (£).

The accounts are rounded to the nearest £1.

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.

Fixtures and fittings	- 20% depreciation on cost
Motor vehicles	- 25% depreciation on 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.

**POINT & SANDWICK COASTAL COMMUNITY PATH
(SCIO)**

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2024**

2. DONATIONS AND LEGACIES

	30.4.24	30.4.23
	£	£
Grants	60,645	48,362
Other income	151	-
	<u>60,796</u>	<u>48,362</u>

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

	30.4.24	30.4.23
	£	£
Point and Sandwich Trust	-	48,300
Energy Savings Trust	18,750	-
Inspiring Scotland	-	62
Cnes	41,895	-
	<u>60,645</u>	<u>48,362</u>

3. NET INCOME/(EXPENDITURE)

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

	30.4.24	30.4.23
	£	£
Depreciation - owned assets	<u>10,674</u>	<u>5,071</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2024 nor for the year ended 30 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2024 nor for the year ended 30 April 2023.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

5. STAFF COSTS

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

	30.4.24	30.4.23
Ebikes	1	-
	<u>1</u>	<u>-</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	48,362	48,362
EXPENDITURE ON			
Raising funds	-	252	252
Charitable activities			
Charitable	-	43,831	43,831
Total	-	44,083	44,083
NET INCOME	-	4,279	4,279
RECONCILIATION OF FUNDS			
Total funds brought forward	-	36,543	36,543
TOTAL FUNDS CARRIED FORWARD	-	40,822	40,822

**POINT & SANDWICK COASTAL COMMUNITY PATH
(SCIO)**

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2024**

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 May 2023 and 30 April 2024	1,751	41,296	43,047
DEPRECIATION			
At 1 May 2023	350	8,322	8,672
Charge for year	350	10,324	10,674
At 30 April 2024	700	18,646	19,346
NET BOOK VALUE			
At 30 April 2024	1,051	22,650	23,701
At 30 April 2023	1,401	32,974	34,375

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.24 £	30.4.23 £
Social security and other taxes	271	-

9. MOVEMENT IN FUNDS

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	-	2,957	2,957
Restricted funds			
Coastal Path	2,405	9,353	11,758
E Bikes	38,417	15,399	53,816
	40,822	24,752	65,574
TOTAL FUNDS	40,822	27,709	68,531

**POINT & SANDWICK COASTAL COMMUNITY PATH
(SCIO)**

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2024**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	8,901	(5,944)	2,957
Restricted funds			
Coastal Path	14,000	(4,647)	9,353
E Bikes	37,895	(22,496)	15,399
	<u>51,895</u>	<u>(27,143)</u>	<u>24,752</u>
TOTAL FUNDS	<u><u>60,796</u></u>	<u><u>(33,087)</u></u>	<u><u>27,709</u></u>

Comparatives for movement in funds

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
Restricted funds			
Coastal Path	20,009	(17,604)	2,405
E Bikes	16,534	21,883	38,417
	<u>36,543</u>	<u>4,279</u>	<u>40,822</u>
TOTAL FUNDS	<u><u>36,543</u></u>	<u><u>4,279</u></u>	<u><u>40,822</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Restricted funds			
Coastal Path	21,407	(39,011)	(17,604)
E Bikes	26,955	(5,072)	21,883
	<u>48,362</u>	<u>(44,083)</u>	<u>4,279</u>
TOTAL FUNDS	<u><u>48,362</u></u>	<u><u>(44,083)</u></u>	<u><u>4,279</u></u>

**POINT & SANDWICK COASTAL COMMUNITY PATH
(SCIO)**

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2024**

9. MOVEMENT IN FUNDS - continued

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

	At 1.5.22 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	-	2,957	2,957
Restricted funds			
Coastal Path	20,009	(8,251)	11,758
E Bikes	16,534	37,282	53,816
	<u>36,543</u>	<u>29,031</u>	<u>65,574</u>
TOTAL FUNDS	<u>36,543</u>	<u>31,988</u>	<u>68,531</u>

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	8,901	(5,944)	2,957
Restricted funds			
Coastal Path	35,407	(43,658)	(8,251)
E Bikes	64,850	(27,568)	37,282
	<u>100,257</u>	<u>(71,226)</u>	<u>29,031</u>
TOTAL FUNDS	<u>109,158</u>	<u>(77,170)</u>	<u>31,988</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2024.

**POINT & SANDWICK COASTAL COMMUNITY PATH
(SCIO)**

**Detailed Statement of Financial Activities
for the Year Ended 30 April 2024**

	30.4.24 £	30.4.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	60,645	48,362
Other income	151	-
	60,796	48,362
Total incoming resources	60,796	48,362
 EXPENDITURE		
Raising donations and legacies		
Event costs	-	250
Professional fees	186	2
	186	252
 Charitable activities		
Wages	11,077	-
Sundries	158	-
Coastal path works	3,841	-
Electric Bikes	559	-
Coastal Path work - Iolaire	-	25,322
Coastal Path -Shulishader	-	12,386
Coastal Path work- Aird School	4,647	-
Fixtures and fittings	350	350
Motor vehicles	10,324	4,721
	30,956	42,779
 Support costs		
Management		
Insurance	1,945	1,052
Total resources expended	33,087	44,083
Net income	27,709	4,279

This page does not form part of the statutory financial statements

