

SCOTTISH CHARITY NUMBER: SC051482

COMMUNITY LAND OUTER HEBRIDES (SCIO)
TRUSTEES ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

COMMUNITY LAND OUTER HEBRIDES (SCIO)

TRUSTEES ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

CONTENTS

	Page
Trustees' Annual Report	1
Receipts and Payments Account	4
Statement of Balances	5
Notes to the Accounts	6
Independent Examiner's Report	7

COMMUNITY LAND OUTER HEBRIDES (SCIO)

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2025**

REFERENCE AND ADMINISTRATION DETAILS

Scottish Charity Number: SC051482

Current Trustees



Secretary
Treasurer

- appointed 03.10.24

Other Trustees during the year



- resigned 13.8.25
- resigned 03.10.24

Contact Address

c/o Urras Oighreachd Ghabhsainn, Business Centre, Tom na Ba, South Galson, Isle of Lewis, HS2 0SH.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a Scottish Charitable Incorporated Organisation (SCIO) which became a registered charity on 10 January 2022. The organisation was previously an unincorporated organisation but changed its legal form to a SCIO. The assets of the unincorporated organisation of the same name were transferred to the SCIO on 10 January 2022. The purposes and administration of the charity are set out in its constitution.

Recruitment and Appointment of Trustees

The management of the charity is the responsibility of the board of trustees who are appointed or re-appointed under the terms of the constitution. At each Annual General Meeting, the members may elect any member to be a charity trustee. The board may at any time appoint any member to be a charity trustee. A member which is a corporate body may nominate any individual for election/appointment to the board.

In addition, the board may at any time appoint any non-member of the organisation to be a charity trustee either on the basis that they have been nominated by a body with which the organisation has close contact in the course of its activities or on the basis that they have specialist experience and/or skills which could be of assistance to the board. At each AGM, all of the charity trustees shall retire from office but shall then be eligible for re-election or re-appointment.

COMMUNITY LAND OUTER HEBRIDES (SCIO)

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2025**

OBJECTIVES AND ACTIVITIES

Charitable Purposes

The purposes of the organisation are the advancement of citizenship or community development.

In furtherance of this purpose, the organisation will bid:

- to improve sharing of knowledge, ideas and best practice, driving up standards
- to strengthen the collective voice on common issues
- to support trusts to become strong, robust organisations whilst retaining their uniqueness
- to collaborate to support socio-economic development across the Outer Hebrides
- to support greater engagement between trusts, other organisations and the communities
- to seek appropriate training and development opportunities for staff and trustees, sharing resources and learning experiences where applicable
- to harness expertise and nurture people to support them to become experts in their area of interest
- to support the collective to explore opportunities whereby there would be economies of scale
- to analyse commercial opportunities and consider new delivery models.

Summary of main activities

During the period, the charity continued to work strengthening the community land sector in the Outer Hebrides.

ACHIEVEMENTS AND PERFORMANCE

Summary of main achievements

This reporting year saw CLOH continue to mature and develop as the only umbrella organisation for community land in the island chain, supporting the varied range of community development companies, landowning trusts, and other aspiring community groups.

Networking amongst members remained a central part of our work, providing an important point of contact and source of information on shared challenges and opportunities. Our membership expanded to 17 organisations with the addition of Uig Development Trust in October 2024.

As part of our member representation, it has also been important to maintain connections and partnerships with other organisations including Climate Hebrides, NatureScot, Scottish Crofting Federation, Community Land Scotland and Comhairle nan Eilean Siar. Collaboration has been wide ranging on a range of subjects from greenhouse gas audits, through policy impacts on crofting activity, to the local mink eradication programme.

We had the support of consultants in the preparation of several funding applications which were made over the course of the year. Unfortunately we had limited success. However, it has spurred us on to seek other funding opportunities, particularly in the environmental sphere.

Through access to the nature restoration fund, which is made available by the local authority, we have been able to offer participation in the tackling of invasive non-native plant species to all our members within their areas of responsibility. This was focused on the treatment of the problematic *Gunnera tinctoria*, and some members have made excellent inroads towards eradication of the species in their areas.

It was not possible to spend the entirety of the nature restoration funding allocated to us. However, we agreed a reprofiling with the funders which will allow continued efforts into the 2025-26 financial year. We are hopeful that this project will continue to attract support and that CLOH proves itself as ideally placed to coordinate this important work.

COMMUNITY LAND OUTER HEBRIDES (SCIO)

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2025**

ACHIEVEMENTS AND PERFORMANCE

Summary of main achievements

██████████ left the Development Manager role with CLOH in January 2025, as he decided to pursue a new career with the Comhairle. Given the uncertainty in staff funding arrangements, we did not advertise for a replacement until after the end of the reporting period. We also had some healthy turnover amongst the CLOH board, with the resignation of ██████████ in October 2024, leaving the Treasurer role vacant to which ██████████ was subsequently appointed. ██████████ was appointed as a trustee in October 2024.

We would like to take this opportunity to thank ██████████ who have both contributed enormously to the development of CLOH since it was constituted in 2022.

██████████ also resigned 13 August 2025.

Trustee Remuneration and Expenses

The Trustees did not receive any remuneration or expenses during the period.

FINANCIAL REVIEW

Financial Position

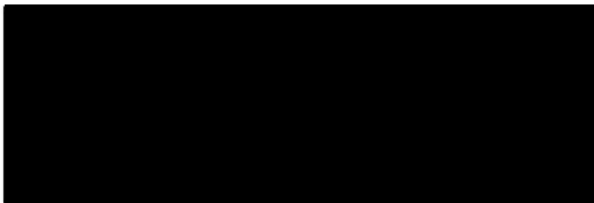
As a result of the deficit of £40,989 for the year (2024 - surplus of £60,635), unrestricted funds of £19,425 (2024 - £30,470) and restricted funds of £133,452 (2024 - £163,396) were held at year-end, which the Trustees consider adequate to enable the charity to continue for the forthcoming year.

Restricted funds include funds held in respect of the Nature Restoration Fund - Invasive Species Control Scheme which the charity manages on behalf of Comhairle nan Eilean Siar.

Reserves Policy

The general fund represents the unrestricted funds from past operating results. It also represents the free reserves of the charity. The trustees have examined the charity's requirements for reserves in light of the main risks to the charity and consider that six months operating expenditure, which currently equates to £16,000, should be held in unrestricted reserves. This would allow the charity to continue to operate in the event of an interruption in its income streams and the unrestricted reserves at 31 March 2025 is in line with this target. Funds are also raised for specific projects as required.

Approved by the Trustees and signed on their behalf by:



Date: 8 / 12 / 2025

COMMUNITY LAND OUTER HEBRIDES (SCIO)

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

	Unrestricted funds	Restricted funds	Year ended 31.3.25	Year ended 31.3.24
	£	£	£	£
Receipts:				
Donations	500	-	500	-
Grants:				
Highlands and Islands Enterprise	-	10,893	10,893	17,829
Garfield Weston Foundation	-	20,000	20,000	-
NatureScot - Better Places Fund	-	-	-	29,141
Comhairle nan Eilean Siar - NRF	-	-	-	118,080
Community Energy Scotland	-	-	-	1,460
Scottish Rural Action	-	-	-	250
Management fees	293	-	293	40,813
Consultancy work	-	-	-	3,500
Recruitment contributions	-	-	-	233
Employment Allowance	1,012	1,294	2,306	4,531
Other income	-	-	-	130
	1,805	32,187	33,992	215,967
Payments:				
Wages	10,955	15,673	26,628	51,765
Pensions	480	416	896	894
Telephone	98	197	295	493
Postages and stationery	5	6	11	9
Recruitment expenses	-	-	-	233
Computer expenses	48	48	96	661
Website	137	137	274	-
Insurance	181	181	362	352
Training costs	-	-	-	288
Protective clothing	-	-	-	882
Conferences and events	-	-	-	100
Vehicle hire	-	-	-	7,593
Travel expenses	238	328	566	5,467
Meeting expenses	42	42	84	198
Legal and professional fees	68	82	150	180
Grants payable to institutions	-	44,121	44,121	44,201
Management fees	-	293	293	40,813
Bank charges	6	15	21	-
Governance costs:				
Accountancy	429	429	858	816
Payroll fees	163	163	326	387
	12,850	62,131	74,981	155,332
Surplus/(Deficit) for year	<u>(11,045)</u>	<u>(29,944)</u>	<u>(40,989)</u>	<u>60,635</u>

COMMUNITY LAND OUTER HEBRIDES (SCIO)

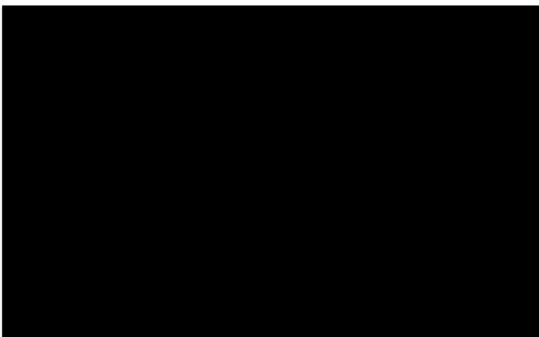
STATEMENT OF BALANCES
FOR THE YEAR ENDED 31 MARCH 2025

	Unrestricted funds	Restricted funds	At 31.3.25	At 31.3.24
	£	£	£	£
Bank and cash in hand				
Bank and cash in hand	<u>19,425</u>	<u>133,452</u>	<u>152,877</u>	<u>193,866</u>
Funds				
Opening funds	30,470	163,396	193,866	133,231
Surplus/(Deficit) for year	<u>(11,045)</u>	<u>(29,944)</u>	<u>(40,989)</u>	<u>60,635</u>
	<u>19,425</u>	<u>133,452</u>	<u>152,877</u>	<u>193,866</u>

Assets

	At 31.3.25	At 31.3.24
	£	£
Computer equipment – at cost	1,781	1,781
Office equipment – at cost	<u>480</u>	<u>480</u>
	<u>2,261</u>	<u>2,261</u>

Approved by the Trustees on 21/2/2025 and signed on their behalf by:



COMMUNITY LAND OUTER HEBRIDES (SCIO)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

1. Grants payable

The charity manages the Nature Restoration Fund - Invasive Species Control Scheme on behalf of Comhairle nan Eilean Siar. The total grants paid to institutions during the year was as follows:

	Unrestricted funds	Restricted funds	Year ended 31.3.25	Year ended to 31.3.24
	£	£	£	£
The North Harris Trust	-	22,055	22,055	18,234
Storas Uibhist	-	1,226	1,226	17,132
Urras Oighreachd Ghabhsainn	-	5,437	5,437	6,735
The Stornoway Trust	-	13,723	13,723	2,100
Urras Oighreachd Charlabhaigh	-	1,680	1,680	-
	<u>-</u>	<u>44,121</u>	<u>44,121</u>	<u>44,201</u>

2. Nature and purpose of funds

General fund

The general fund represents unrestricted funds which the trustees are free to use in accordance with the charitable objects.

Restricted funds

This represents funds received from public funding agencies and trusts for a specified purpose.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
COMMUNITY LAND OUTER HEBRIDES (SCIO)**

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 4 to 6.

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) (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 statement

In the course of my examination, no matter has come to my attention:

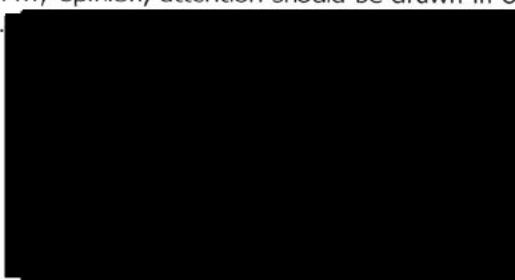
1. which gives me reasonable cause to believe that in any material respect the requirements:

- 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.

Name:



Relevant Professional qualification/professional body: The Institute of Chartered Accountants in England and Wales

Address: CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
Isle of Lewis
HS1 2DS

Date:

11/12/2025