

# Coigach Heritage [SCIO]

Scotland · Charity number SC051801

## Details

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**Status** Active

**Legal form** SCIO (Scottish Charitable Incorporated Organisation)

**Registered** 2022-06-20

**Register** [View on the OSCR register](#)

## Contact

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**Address** PO Box  
Achiltibuie Post Office  
Achiltibuie  
Ullapool  
IV26 2YG

**Website** <https://www.visitcoigach/heritage>

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of citizenship or community development', 'the advancement of the arts, heritage, culture or science'

**What the charity does:** The advancement of heritage, culture and arts in Coigach community

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** Purposes The organisation's purpose is the advancement of the heritage, culture and arts in Coigach ( defined as Community Council boundary) The advancement of sustainable community development

## Geography

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

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2026-03-31 | £0      | £0          | -      | 0         |
| 2025-03-31 | £73,047 | £14,914     | -      | 0         |
| 2024-03-31 | £54,633 | £18,118     | -      | 0         |
| 2023-03-31 | £33,418 | £21,268     | -      | 0         |

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# Accounts

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# **Coigach Heritage**

## **Receipts and Payments Accounts For the year to 31 March 2025**

**Scottish Charity No: SC051801**



**ACE** Business  
Management  
Solutions



Edoras, Raffin, Lochinver, IV27 4JH Tel: 07799601740

# Trustees' Annual Report

## For the year to 31 March 2025

Coigach Heritage was first registered with OSCR in June 2022. The Trustees have pleasure in presenting their annual report together with the financial statements and the independent examiner's report for the period ended 31 March 2025.

## Reference & Administrative Information

### Charity Name

Coigach Heritage

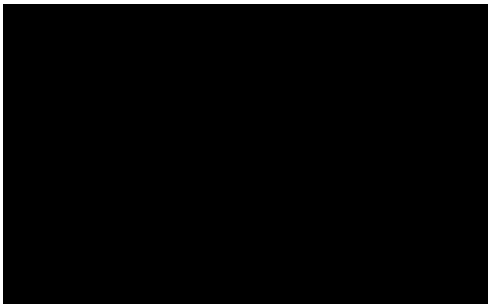
### Charity No

SCO51801

### Address

PO Box, Achiltibuie Post Office, Achiltibuie, Ullapool, IV26 2YG

### Current Trustees



### Independent Examiner



Chartered Management Accountant  
ACE Business Management Solutions  
Edoras  
Raffin  
Lochinver  
Sutherland  
IV27 4JH

## **Structure, Governance & Management**

### **Constitution**

The charity is a Scottish Charitable Incorporated Organisation (SCIO) having charitable status under the Charities and Trustee Investment (Scotland) Act 2005. It is governed by its constitution which was adopted in June 2022. The organisation was granted charitable status by OSCR on 20 June 2022.

### **Appointment of Trustees**

The management committee, which meets on a regular basis, are the charity's trustees. Membership of the management committee is open to all members of Coigach Heritage unless they are disqualified from being a trustee under the Charities and Trustee Investment (Scotland) Act 2005. Trustees are elected at the Annual General Meeting which is normally held in September. Under the constitution there must be a minimum of three Trustees who hold the posts of Chairman, Secretary and Treasurer.

### **Management**

The trustees are responsible for the strategic direction and governance of the organisation, and ensuring that objectives and activities fall within the remit of the constitution.

## **Objectives and Activities**

### **Charitable Purposes**

The aims and objectives of the organisation are the advancement of heritage, culture and arts in the Coigach area (as defined in the Community Council boundary) and the advancement of sustainable community development.

### **Activities**

The organisation carries out activities or services in pursuance of the Aims and Objectives of the organisation.

### **Achievements and Performance**

- Whilst the year has been challenging in income terms, with the absence of the usual calendar sales, no tenant income from the Old Village Hall (OVH), and volunteer time directed to non-revenue generating projects, come the end of the year we are now set on a path to reverse this position with projects to contribute to sustainable community development.
- With the opportunity presented by the refurbishment of the Summer Isles Hotel, together with local grant money to achieve it, Coigach Heritage (CH) acquired the hotel's entire suite of kitchen equipment to relocate and install in the OVH. This move has attracted an experienced chef as a tenant to operate a café. This will not only draw visitors to our heritage centre but will raise funds for CH at least sufficient to cover the OVH rent. There is an excellent synergy between the café and heritage centre and both operations look forward to a rewarding future. With the assistance of a working group drawn from the wider community, the project was taking shape by the end of the financial year, with additional funds secured to bring the kitchen up to standard.

- The Lorg na Coigach project, to commemorate the Coigach land struggles of the 1850s, has continued to develop, with the majority of funds in place, land acquisition nearing completion, the principal monolith stones found and prepared, and a project manager appointed to see the project through to completion.
- After a long gestation, and development of their themes, the interpretation panels have undergone some reworking and will be completed, ready for display in the Heritage Room.
- The successful social media campaign has continued throughout the year to raise awareness of and interest in the organisation.

## **Financial Review**

This is the reporting period for the organisation for the year to 31 March 2025. During that period, income of £73,047 (2024 - £54,633) was received, the majority being in the form of donations £33,643, grants of £12,000 and fundraising events which raised £20,905 for the new Lorg na Còigich project. Interest raised was also credited to the Lorg project.. There was also a grant received (£4,000) for the kitchen replacement in the Old Drill Hall. The remainder of the income came from other activities of the organisation, membership fees and general donations. Expenditure for that period was £14,914 (2024 -£18,118), the majority of which (£12,659) was spent on specific projects within the area, with the remainder being the costs incurred in fundraising along with admin costs of running the organisation and maintaining the Old Drill Hall, a building used by the organisation.

## **Reserves Policy**

Coigach Heritage would aim to keep a reserve figure of £3,000 at all times. The current unrestricted reserves of £3,704 are still maintaining that target.

## **Plans for Future Periods**

We will continue to pursue the three key objectives in the strategic plan:

- Development of the Old Village Hall as a heritage centre.
- Complete and promote the Lorg na Còigich public sculpture.
- Continue efforts to develop a rich heritage archive physically and virtually.

Approved by the Trustees on 3 August 2025 and signed on their behalf by



Trustee

# **Coigach Heritage**

## **SC051801**

### **Independent Examiner's Report to the Trustees of Coigach heritage**

I report on the financial statements of the charity for the year to 31 March 2025, which are set out on pages 5 to 8.

#### **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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations").

The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

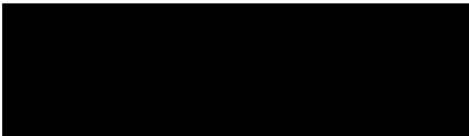
#### **Basis of Independent Examiner's Statement**

My examination is carried out in accordance with Regulation 11 of the 2006 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 Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.



**Chartered Management Accountant**  
**Edoras, Raffin, Lochinver, IV27 4JH**  
**Date: 4 August 2025**



**Coigach Heritage**  
**Receipts and Payments Account**  
**For the year to 31 March 2025**

|                                 |      | Unrestricted<br>Funds | Restricted<br>Funds | Total         | Total         |
|---------------------------------|------|-----------------------|---------------------|---------------|---------------|
|                                 | Note | 2024-25               | 2024-25             | 2024-25       | 2023-24       |
|                                 |      | £                     | £                   | £             | £             |
| <b>Receipts</b>                 |      |                       |                     |               |               |
| Memberships                     |      | 605                   |                     | <b>605</b>    | 700           |
| Donations                       |      | 320                   | 33,643              | <b>33,963</b> | 39,577        |
| Activities for Generating Funds | 4    | 333                   | 20,905              | <b>21,238</b> | 5,141         |
| Grants                          | 5    |                       | 16,000              | <b>16,000</b> | 7,500         |
| Bank Interest                   |      | 0                     | 1,201               | <b>1,201</b>  | 256           |
| Investment income               |      |                       |                     |               |               |
| Rental of premises              |      | 40                    |                     | <b>40</b>     | 258           |
| Other receipts                  |      |                       |                     | <b>0</b>      | 1,201         |
| <b>Total Receipts</b>           |      | <b>1,298</b>          | <b>71,749</b>       | <b>73,047</b> | <b>54,633</b> |
| <b>Payments</b>                 |      |                       |                     |               |               |
| Cost of generating funds        |      | 0                     | 0                   | <b>0</b>      | 0             |
| Charitable Activities           | 6    | 1,905                 | 5,259               | <b>7,164</b>  | 4,429         |
| Project Costs                   |      | 0                     | 7,400               | <b>7,400</b>  | 13,289        |
| Donations to third parties      |      | 0                     |                     | <b>0</b>      | 0             |
| Governance costs                | 7    | 350                   |                     | <b>350</b>    | 400           |
| <b>Total Payments</b>           |      | <b>2,255</b>          | <b>12,659</b>       | <b>14,914</b> | <b>18,118</b> |
| <b>Surplus</b>                  |      | <b>(957)</b>          | <b>59,090</b>       | <b>58,133</b> | <b>36,515</b> |
| Transfer between funds          |      |                       |                     |               |               |
| <b>Surplus</b>                  |      | <b>(957)</b>          | <b>59,090</b>       | <b>58,133</b> | <b>36,515</b> |

**Coigach Heritage**  
**Statement of Balances**  
**For the year to 31 March 2025**

|                                           | Note | Unrestricted<br>Funds<br>2025 | Restricted<br>Funds<br>2025 | Total<br>2025  | Total<br>2024 |
|-------------------------------------------|------|-------------------------------|-----------------------------|----------------|---------------|
| <b><u>Bank &amp; Deposit Balances</u></b> | 2    | £                             | £                           | £              | £             |
| Bank and deposit balances - 1 Apr 2023    |      | 4,661                         | 55,742                      | <b>60,403</b>  | 23,888        |
| <b>Movement in year:</b>                  |      |                               |                             |                |               |
| Surplus / (Deficit)                       | 3    | (957)                         | 59,090                      | <b>58,133</b>  | 36,515        |
| Bank and deposit balances - 31 Mar 2024   |      | <b>3,704</b>                  | <b>114,832</b>              | <b>118,536</b> | <b>60,403</b> |

**Bank & Cash Balances**

|                                    |                |               |
|------------------------------------|----------------|---------------|
| Lorg Bank Account - 31 Mar 2024    | <b>105,951</b> | 47,467        |
| Bank Current Account - 31 Mar 2024 | <b>13,235</b>  | 13,586        |
| O/s Expenditure                    | <b>650</b>     | 650           |
| Total Bank & Cash Balances         | <b>118,536</b> | <b>60,403</b> |

The Notes on pages 7 & 8 form an integral part of these accounts

Approved by the trustees on 3 August 2025 and signed on their behalf by:

**Coigach Heritage**  
**Notes to the accounts**  
**For the year to 31 March 2025**

**1 Basis of Accounting**

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

**2 Nature and purpose of funds**

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day to day running of the organisation.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year, five grants were received which were designated as restricted funds.

**3 Movements in funds**

|                     | As at 31<br>March 2024 | Receipts      | Payments      | Transfers | As at 31<br>March<br>2025 |
|---------------------|------------------------|---------------|---------------|-----------|---------------------------|
|                     | £                      | £             | £             | £         | £                         |
| <b>Unrestricted</b> |                        |               |               |           |                           |
| General Fund        | 4,661                  | 1,298         | 2,255         |           | 3,704                     |
| <b>Restricted</b>   |                        |               |               |           |                           |
| Wilder Achlochan    | 1,300                  |               |               |           | 1,300                     |
| Lorg na Coigich     | 49,302                 | 67,749        | 8,659         |           | 108,392                   |
| Photo Archive       | 1,500                  |               |               |           | 1,500                     |
| Inspiring Scotland  | 3,640                  | 0             | 0             |           | 3,640                     |
| Drill Hall Kitchen  | 0                      | 4,000         | 4,000         |           | 0                         |
| <b>Total Funds</b>  | <b>60,403</b>          | <b>73,047</b> | <b>14,914</b> | <b>0</b>  | <b>118,536</b>            |

Wilder Achlochan - for ongoing expenses relating to Achlochan Heritage Project

Lorg na Coigich - are restricted to the sculpture to commemorate the Coigach land struggles of the 1850s.

Photo Archive - to help set up a database for the Fi Taylor collection and the Coigach photo archive.

Inspiring Scotland - to bring together people, communities, organisations and government to transform lives in Scotland.

Drill Hall Kitchen - replace kitchen in drill hall

#### 4 Activities for generating funds

|                           | Unrestricted | Restricted    | 2024-25       | 2023-24      |
|---------------------------|--------------|---------------|---------------|--------------|
|                           | £            | £             | £             | £            |
| Calendar Sales            |              |               |               | 1,326        |
| Book sales                | 333          |               | 333           | 151          |
| Half marathon teas        |              |               |               | 921          |
| Pizza night               |              |               |               | 212          |
| Raffle                    |              |               |               | 220          |
| Ceilidh                   |              |               |               | 2,311        |
| Auction - Lorg Project    |              | 18,604        | 18,604        | 0            |
| Book Event - Lorg project |              | 2,301         |               |              |
| <b>Total</b>              | <b>333</b>   | <b>20,905</b> | <b>18,937</b> | <b>5,141</b> |

#### 5 Grants

|                                   | Unrestricted | Restricted    | Total<br>2024-25 | Total<br>2023-24 |
|-----------------------------------|--------------|---------------|------------------|------------------|
|                                   | £            | £             | £                | £                |
| CCDC (Hall Project)               |              | 4,000         | 4,000            |                  |
| CCDC (Lorg Project)               |              |               |                  | 5,000            |
| Mercers Company (Lorg Project)    |              | 2,500         | 2,500            | 2,500            |
| William Grant & Co (Lorg Project) |              | 3,000         | 3,000            |                  |
| William Syson (Lorg Project)      |              | 3,500         | 3,500            |                  |
| Ethos Foundation (Lorg Project)   |              | 3,000         | 3,000            |                  |
| <b>Total</b>                      | <b>0</b>     | <b>16,000</b> | <b>16,000</b>    | <b>7,500</b>     |

#### 6 Cost of Charitable activities

|                         | Unrestricted | Restricted  | Total<br>2024-25 | Total<br>2023-24 |
|-------------------------|--------------|-------------|------------------|------------------|
|                         | £            | £           | £                | £                |
| Calendar Printing       |              |             | 0                | 606              |
| Half Marathon expenses  |              |             | 0                | 111              |
| Drill Hall Expenses     | 1713         | 4000        | 5713             | 3391             |
| Advertising & Promotion |              | 896         | 896              | 173              |
| Other                   | 192          | 363         | 555              | 148              |
| <b>Total</b>            | <b>1905</b>  | <b>5259</b> | <b>0</b>         | <b>4429</b>      |

#### 7 Governance Costs

Accounting costs (including Independent Examination) of £350 were incurred.

#### 8 Related Party Transactions

No Trustees received any remuneration during the year.