

CALLANISH ALPACAS (SCIO)

TRUSTEES' ANNUAL REPORT AND ACCOUNTS
For the year ended 31 March 2025

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

www.mannjudd.co.uk

TRUSTEES' ANNUAL REPORT AND ACCOUNTS

For the year ended 31 March 2025

The Trustees present their report with the financial statements of the charity for the year ended 31 March 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)

Trustees during the year

[REDACTED]
[REDACTED]
[REDACTED]

Formation of charity

The trustees started activities a number of years ago but as the hobby developed into a visitor attraction and local educational resource, it became clear that a more formal approach was required. The charity was formally recognised by OSCR on 18 April 2023 and a bank account was established shortly after.

Website

www.callanishalpacas.co.uk

Objectives and Activities

Callanish Alpacos SCIO is a registered charity with a focus on animal welfare, rare breeds, education and providing a recreational facility. We fund ourselves entirely by our personal contribution, visitor donations and via café and gift shop sales.

During opening hours we operate on a drop-in basis to the general public and provide guided tours to view and interact with the animals at no charge. There are also picture and text information boards at various points.

We never exclude people with physical health conditions, mental health disorders, memory disorders, sensory impairments, additional needs or those that are disadvantaged. We frequently conduct educational tours and sessions for schools and other educational establishments. We also provide educational sessions on a wider variety of subjects including croft diversification and maintenance.

We attract volunteers from the island and also from around the world. As well as assisting us with tasks we provide hands-on experience and education for volunteers. A number of university veterinary students have completed their placements here.

We support the local community and organisations in the area through providing education, hands-on experience and a general recreational activity.

TRUSTEES' ANNUAL REPORT AND ACCOUNTS

For the year ended 31 March 2025

Achievement and Performance

Visitor numbers have further increased. This is despite the reduced number of visitors to Callanish due to the temporary but long-term closure of the Callanish Stones Visitor Centre.

We hosted a larger number of school groups (from age 3 to 18), summer schools and groups with specialist needs during the year in addition to the general public. We have also attracted some groups from off the island for example one that consisted of youth leaders of various community projects across Nottinghamshire.

We have an even greater number of volunteers attending Callanish Alpacas. We have year-round residential volunteers organised via the international Workaway and Worldpackers schemes. In addition others are completing awards and some are regular attenders supervised by support workers. We also have a close relationship with the educational services involved with children currently out of school for whatever reason and offer either short, mid or long-term volunteer placements as appropriate.

We have extended our repertoire to include taking animals (namely chickens) into the local nursing homes as a form of Reminiscence Therapy for the older residents.

The number of veterinary students on Extra Mural Studies placements from universities throughout the U.K. continues to grow.

We have an extremely diverse selection of unusual and rare breed animals. Regarding our poultry as an example we have more than 20 different breeds of chickens and many of these are listed as endangered on the Rare Breeds Survival Trust annual listing. We continue to re-home and rescue animals; approximately one third fall into this category. We provide support for owners, acute, rehab and long-term care options.

We remain an integral part of the community both locally and island based.

In April 2024 we opened a small café with seating in a converted double decker bus. This has attracted a wider cross-section of visitors who can enjoy being surrounded by animals even if they have just popped in for a coffee! It has also provided much needed shelter and for this reason we have noticed that the Callanish Alpacas Experience has often become a day out with people spending far longer visiting.

We have also received a Tripadvisor Travellers' Choice Award placing us in the top 10% of visitor attractions worldwide.

Financial Review and Reserves

The charity reserves are maintained in a bank account with the Bank of Scotland. The trustees are still seeking to establish a reserves policy and at the year end the trustees had loaned the charity £1,000 (2024 - £2,500) in order to assist with cashflow. There is no interest charged on this loan and no fixed repayment terms.

Trustee remuneration and expenses

The trustees receive no remuneration. The trustees personal assets are used by the charity at no charge. These assets include the site on which the activities are carried out; the trustees being responsible for the maintenance of the underlying asset (fencing, drainage, etc), but the charity responsible for the running costs of the activities.

Future Plans

The trustees are looking to continue to build on the work done so far.

TRUSTEES' ANNUAL REPORT AND ACCOUNTS

For the year ended 31 March 2025

Structure, Governance and Management

Governing Document

The charity is a Scottish Charitable Incorporated Organisation (SCIO) and the purposes and administration arrangements are set out in the constitution which was adopted on 18 April 2023.

Recruitment and appointment of new trustees

The Members of the Board, who are the trustees for the purposes of charity law, may be appointed by way of a resolution passed by majority vote at a board meeting. At each annual general meeting at least one third of the board must retire, but those retiring are eligible for re-election.

Induction and training of new trustees

The charity undertakes training of trustees to ensure awareness and understanding of

- The responsibility of being a trustee
- The organisational structure of the charity
- The financial position of the charity
- The future plans and objectives of the charity

Statement Of Trustees' Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 19 December 2025 and signed on its behalf by:



RECEIPTS AND PAYMENTS ACCOUNT

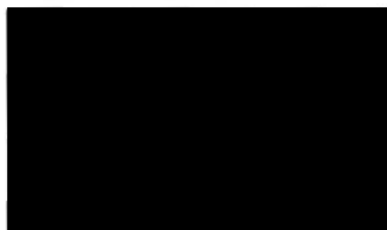
For the year ended 31 March 2025

			31 st March 2025	31 st March 2024
	Unrestricted £	Restricted £	Total £	Total £
RECEIPTS				
Café and gift shop sales, and donations	40,457	-	40,457	11,684
Loan from trustees	1,000	-	1,000	2,500
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL RECEIPTS	41,457	-	41,457	14,184
	<hr/>	<hr/>	<hr/>	<hr/>
PAYMENTS				
Café and Gift shop purchases	9,659	-	9,659	5,155
Animal feed and bedding	15,443	-	15,443	7,355
Vet and medication costs	1,082	-	1,082	907
Volunteer expenses	1,088	-	1,088	-
Repairs and protective clothing	887	-	887	-
Third party sales	662	-	662	481
Insurance	1,353	-	1,353	-
Accountancy	704	-	704	-
Loan repaid to trustees	2,500	-	2,500	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL PAYMENTS	33,378	-	33,378	13,888
	<hr/>	<hr/>	<hr/>	<hr/>
Excess of receipts over payments for year / (Excess of payments over receipts for year)	8,079	-	8,079	296
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

STATEMENT OF BALANCES
As at 31 March 2025

		31 st March 2025	31 st March 2024
CASH AT BANK AND IN HAND	Unrestricted £	Restricted £	Total £
Opening balances	296	-	296
Excess of receipts over payments for year / (Excess of payments over receipts for year)	8,079	-	8,079
Closing balances	<u>8,375</u>	<u>-</u>	<u>8,375</u>
Represented by:			
Bank account balance			8,375
Closing balances			<u>8,375</u>
LIABILITIES			
Loan from Trustees			1,000
			<u>2,500</u>

Approved by the Trustees and signed on their behalf.



Independent Examiners' Report to Callanish Alpacos (SCIO)

I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 4 and 5.

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. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 independent examiners' statement

My examination is 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 examiners' statement

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

.....
[Redacted]
Institute of Chartered Scotland

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

19 December 2025