

REGISTERED COMPANY NUMBER: SC272752 (Scotland)
REGISTERED CHARITY NUMBER: SC035893

**Trustees' Report and
Unaudited Financial Statements for the Year Ended 30 November 2025
for
Taigh Sgire Sholais**

Campbell Stewart MacLennan & Co
Chartered Accountants
Unit 3, Broom Place
Portree
Highland
IV51 9HL

Taigh Sgìre Sholais

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for the Year Ended 30 November 2025**

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Taigh Sgire Sholais (Registered number: SC272752)

**Trustees' Report
for the Year Ended 30 November 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 November 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 objects of the organisation are to provide accommodation and facilities which shall be available for meetings, lectures and classes, recreation, education and leisure time activities (including without prejudice to the generality, Playgroups, Youth Clubs, Meeting of the disabled, Senior Citizens' Clubs and Gaelic lectures, research and classes) and others with the object of advancing educational and social welfare and improving the quality of life of the local community of the greater Sollas area ("the community").

Public benefit

Taigh Sgire Sholais is a public benefit entity.

Volunteers

Food preparation and other responsibilities for generating funds have been carried out on a volunteer basis.

**Trustees' Report
for the Year Ended 30 November 2025**

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

2025 started with a continuation of our whist nights as part of our social isolation events. These have continued to prove popular and a common review from them is how good it is to see folk of all ages getting together and chatting. Springtime also saw Kayreen providing a keep fit class to get us all back into shape.

The Burns Supper was a huge hit as usual and well supported. Thanks to Peigi and Rhona for their recitation and quiz master duties, to Ragnall for MC, and Alan for his excellent piping.

Mary hosted her annual Daffodil Tea Marie Curie fundraiser, and a Halloween tea later in the year to help with the costs for the Taigh Sgìre senior citizens Christmas lunch. Many thanks to Mary and her team of helpers for their continued fundraising work.

March saw the Taigh Sgìre ladies enjoying a great evening of fine wine and dining when the men treated us to a three-course dinner, refreshments and entertainment. We were well and truly spoilt and really do appreciate the effort they went to.

Steven Kemp took on the role of quiz master at Easter time and again at Christmas, both were well attended and are proving to be a great family event. Many thanks Steven.

In June we acquired some Community Service hours thanks to Cllr Mustapha's guidance and we were delighted to get some painting and general maintenance jobs ably done for us which helped give a facelift to the Taigh Sgìre premises and grounds.

The June Fun Fest was a very special occasion as it was the day we officially opened the new playpark following the completion of the groundworks in the spring. This was a huge success again and was supported by folk from all over the island, young and old. Thanks to Chrissie MacCuish for officially declaring the playpark open, Chrissie was the last teacher at Dunskeall School prior to its closing. Thanks again to Lachie, Iona, John Morrison and AB for their efforts in completing the playpark. The playpark is well utilised by children from across the island and visiting tourists.

Sollas Week came soon after the Fun Fest and was a great success with all events well supported and our weather reasonable. The Curry Takeaway, and the prize raffle organised by Cathina were big earners, and our Sports day and Cattle Show day tea tents were popular as ever. July brought in some much-needed funds, boosting our bank balance.

The senior citizens Christmas lunch was thoroughly enjoyed at both sittings, with the workers enjoying the same spread as the lunch time guests. Special thanks to Peigi MacPhee who prepped much of the meal and the children for providing entertainment between courses. Thanks to Santa for bringing such good cheer and gifts. As Christmas approached, we enjoyed an evening of Christmas carols and refreshments. Thanks to Sandra, Douglas and Olwyn for their musical accompaniment, the kitchen ladies for the cosy mulled wine and to Eilidh Docherty and Mairi MacIntosh for the beautiful Christmas baking. We also had our annual Christmas Card postbox which took in some funds.

In keeping with the Christmas theme, the Taigh Sgìre was also hired out on Christmas day for a family Christmas dinner, they were delighted with the venue for its space and facilities. Thanks also to Angus Johnson for providing five Christmas trees that were placed throughout the village and to UCVO for providing the lights for them. They were lovely to see as we drove about.

We hosted several birthday parties, mostly for the children, and an 80th birthday party and look forward to more in the year ahead. Funeral teas also featured in our bookings as Iain Ruadh and Peggy MacIntosh both sadly passed away. The ladies' Knit and Natter continue to meet on a Thursday.

Some new bookings this year were: WICCI drop in sessions, CNAG playday with children from Harris, SDU pre Mod rehearsals, Co-op Fairtrade event, Croft and Cuan takeaway nights, a family reunion event, Katie MacFarlane concert and a meet the people event for Tanya who was visiting from the Friends of the White Hut Gaelic Cemetery group in Australia. The new Baby & Toddler group was also a great success with up to 12 children attending weekly. Thanks to Amy for getting this up and running and we hope the parents keep it going this year coming.

As the winter approached, we wrote to the North Uist Community Council, the Comhairle Transport Committee and our local MP and MSP expressing our concerns about the rapidly deteriorating condition of the Committee Road. Though classed as a "C" road, it is exceptionally busy with workers community, school buses, and people coming to the Coop and playpark. John Morrison kindly detailed and photographed approx. 20 areas of concern regarding flooding, subsidence and potholes. We hope the Community Council and our elected representatives will pursue the essential upkeep of the road before it deteriorates further.

Taigh a' Bhaile has a new tenant. Taylor headed for Australia and Reuben from Clachan moved in about 2 weeks ago. We wish them both well.

Finally, I would like to take this opportunity to thank the Taigh Sgìre directors, committee and wider pool of helpers who give so much of their time throughout the year to ensure the Taigh Sgìre continues to provide a social lifeline of various events and activities to our local residents.

**Trustees' Report
for the Year Ended 30 November 2025**

Chairperson - Joan MacDonald

FINANCIAL REVIEW

Principal funding sources

The principal funding sources during the year were fundraising events, grants, donations, hall hire and rental income.

Reserves policy

The Trustees regularly review the level of reserves to ensure that they are suitable for the planned activity and have examined the requirement to retain free reserves, which are those unrestricted funds not invested in fixed assets, designated to a specific purpose, or otherwise committed and these stood at £20,315 at 30 November 2025 (2024 - £13,787).

At the year end, the charity's unrestricted cash at bank funds were £24,869 (2024 - £21,787).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a memorandum of association which constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees (directors) are elected by ordinary resolution by the members at the Annual General Meeting. Nominated members may elect persons, who need not be members of the company, to fill any casual vacancies between these meetings.

Organisational structure

The trustees manage the charity on a day-to-day basis.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC272752 (Scotland)

Registered Charity number

SC035893

Registered office

9 Grenitote
Sollas
North Uist
HS6 5BP

Trustees

M E Boyle
J MacDonald
A MacIntosh
E D Johnson
R Skivington
C M J Currie
C Kemp
A Parkin
C MacCuish

Company Secretary

M E Boyle

Independent Examiner

Faye MacLeod CA
Campbell Stewart MacLennan & Co
Chartered Accountants
Unit 3, Broom Place
Portree
Highland
IV51 9HL

Taigh Sgìre Sholais (Registered number: SC272752)

**Trustees' Report
for the Year Ended 30 November 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors

Macleod & MacCallum
Solicitors, Estate Agents & Letting Agents
28 Queensgate
Inverness
IV1 1DJ

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of Taigh Sgìre Sholais for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

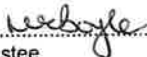
Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 Charities 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 charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on21.05.2026..... and signed on its behalf by:

..........
M E Boyle - Trustee

**Independent Examiner's Report to the Trustees of
Taigh Sgìre Sholais (Registered number: SC272752)**

I report on the accounts for the year ended 30 November 2025 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.

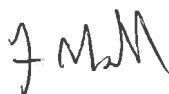
Independent examiner's statement

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.



Faye MacLeod CA
The Institute of Chartered Accountants of Scotland

Campbell Stewart MacLennan & Co
Chartered Accountants
Unit 3, Broom Place
Portree
Highland
IV51 9HL

Date: 29/05/2026

Taigh Sgìre Sholais

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 30 November 2025**

	Notes	Unrestricted funds £	Restricted funds £	30/11/25 Total funds £	30/11/24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,055	1,967	3,022	1,473
Charitable activities	4				
Dunskellar school & house		3,542	-	3,542	4,090
Local events		-	2,070	2,070	-
Playground		-	6,000	6,000	16,090
Other trading activities	3	14,587	1,876	16,463	19,012
Total		<u>19,184</u>	<u>11,913</u>	<u>31,097</u>	<u>40,665</u>
EXPENDITURE ON					
Raising funds	5	2,721	2,466	5,187	6,635
Charitable activities					
Dunskellar school & house		17,139	41	17,180	12,733
Administrative and other support costs		1,996	-	1,996	2,304
Local events		-	470	470	2,280
Playground		-	477	477	8,641
Total		<u>21,856</u>	<u>3,454</u>	<u>25,310</u>	<u>32,593</u>
NET INCOME/(EXPENDITURE)		(2,672)	8,459	5,787	8,072
RECONCILIATION OF FUNDS					
Total funds brought forward		513,729	7,059	520,788	512,716
TOTAL FUNDS CARRIED FORWARD		<u>511,057</u>	<u>15,518</u>	<u>526,575</u>	<u>520,788</u>

The notes form part of these financial statements

Taigh Sgìre Sholais (Registered number: SC272752)

**Balance Sheet
30 November 2025**

	Notes	Unrestricted funds £	Restricted funds £	30/11/25 Total funds £	30/11/24 Total funds £
FIXED ASSETS					
Tangible assets	10	490,742	1,719	492,461	500,215
CURRENT ASSETS					
Debtors	11	251	-	251	251
Prepayments and accrued income		2,319	-	2,319	2,142
Cash at bank		24,869	13,799	38,668	28,573
		<u>27,439</u>	<u>13,799</u>	<u>41,238</u>	<u>30,966</u>
CREDITORS					
Amounts falling due within one year	12	(7,124)	-	(7,124)	(10,393)
NET CURRENT ASSETS		<u>20,315</u>	<u>13,799</u>	<u>34,114</u>	<u>20,573</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>511,057</u>	<u>15,518</u>	<u>526,575</u>	<u>520,788</u>
NET ASSETS		<u>511,057</u>	<u>15,518</u>	<u>526,575</u>	<u>520,788</u>
FUNDS	13				
Unrestricted funds				511,057	513,729
Restricted funds				<u>15,518</u>	<u>7,059</u>
TOTAL FUNDS				<u>526,575</u>	<u>520,788</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2025 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.

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 21.05.2026 and were signed on its behalf by:


M E Boyle - Trustee

The notes form part of these financial statements

Taigh Sgìre Sholais

Notes to the Financial Statements for the Year Ended 30 November 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.

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.

Equipment	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance

The estimated residual value of the building is not currently deemed to be significantly different from the carrying amount and no depreciation has been charged on grounds of immateriality.

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. Designated funds are maintained to account for funds for a specific purposes which are not restricted by donors or supporting agencies.

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.

2. DONATIONS AND LEGACIES

	30/11/25	30/11/24
	£	£
Donations	3,022	1,473

3. OTHER TRADING ACTIVITIES

	30/11/25	30/11/24
	£	£
Other fundraising events	15,922	18,372
Cookery Book Sales	541	640
	<u>16,463</u>	<u>19,012</u>

Taigh Sgìre Sholais

Notes to the Financial Statements - continued for the Year Ended 30 November 2025

4. INCOME FROM CHARITABLE ACTIVITIES

		30/11/25	30/11/24
	Activity	£	£
Hires	Dunskeall school & house	160	400
Rent	Dunskeall school & house	3,382	3,690
Grants	Local events	2,070	-
Grants	Playground	6,000	16,090
		<u>11,612</u>	<u>20,180</u>

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

		30/11/25	30/11/24
		£	£
Awards for All		-	4,890
Comhairle nan Eilean Siar		3,000	6,600
Community Council		450	-
Uist Council of Voluntary Organisations		4,270	-
Western Recreation Trust		-	1,000
Hugh Stenhouse Foundation		-	1,100
MOWI		-	1,000
Western Isles Development Trust		350	1,500
		<u>8,070</u>	<u>16,090</u>

5. RAISING FUNDS

Other trading activities

		30/11/25	30/11/24
		£	£
Purchases		2,842	2,219
Sollas Week costs		1,653	1,330
Curry night costs		-	162
Other fundraising event costs		-	113
Ploughing competition costs		-	1,288
Funfest costs		288	926
Burns Supper costs		404	597
		<u>5,187</u>	<u>6,635</u>

6. NET INCOME/(EXPENDITURE)

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

		30/11/25	30/11/24
		£	£
Depreciation - owned assets		<u>9,504</u>	<u>10,879</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2025 nor for the year ended 30 November 2024.

Taigh Sgìre Sholais

**Notes to the Financial Statements - continued
for the Year Ended 30 November 2025**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,143	330	1,473
Charitable activities			
Dunskeall school & house	4,090	-	4,090
Playground	-	16,090	16,090
Other trading activities	16,009	3,003	19,012
Total	<u>21,242</u>	<u>19,423</u>	<u>40,665</u>
EXPENDITURE ON			
Raising funds	3,959	2,676	6,635
Charitable activities			
Dunskeall school & house	12,684	49	12,733
Administrative and other support costs	2,304	-	2,304
Local events	336	1,944	2,280
Playground	8,256	385	8,641
Total	<u>27,539</u>	<u>5,054</u>	<u>32,593</u>
NET INCOME/(EXPENDITURE)	(6,297)	14,369	8,072
Transfers between funds	<u>43,844</u>	<u>(43,844)</u>	<u>-</u>
Net movement in funds	37,547	(29,475)	8,072
RECONCILIATION OF FUNDS			
Total funds brought forward	476,182	36,534	512,716
TOTAL FUNDS CARRIED FORWARD	<u>513,729</u>	<u>7,059</u>	<u>520,788</u>

9. AVERAGE NUMBER OF EMPLOYEES

The average number of employees during the year was NIL (2024 - NIL)

10. TANGIBLE FIXED ASSETS

	Freehold property £	Storage container £	Equipment £	Fixtures and fittings £	Totals £
COST					
At 1 December 2024	438,611	6,810	79,213	17,527	542,161
Additions	-	-	1,750	-	1,750
At 30 November 2025	<u>438,611</u>	<u>6,810</u>	<u>80,963</u>	<u>17,527</u>	<u>543,911</u>
DEPRECIATION					
At 1 December 2024	-	5,842	19,778	16,326	41,946
Charge for year	-	145	9,178	181	9,504
At 30 November 2025	<u>-</u>	<u>5,987</u>	<u>28,956</u>	<u>16,507</u>	<u>51,450</u>
NET BOOK VALUE					
At 30 November 2025	<u>438,611</u>	<u>823</u>	<u>52,007</u>	<u>1,020</u>	<u>492,461</u>
At 30 November 2024	<u>438,611</u>	<u>968</u>	<u>59,435</u>	<u>1,201</u>	<u>500,215</u>

Taigh Sgìre Sholais

**Notes to the Financial Statements - continued
for the Year Ended 30 November 2025**

11.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30/11/25	30/11/24
		£	£
	Other debtors	251	251
		<u>251</u>	<u>251</u>
12.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30/11/25	30/11/24
		£	£
	Trade creditors	86	2,514
	Other creditors	68	336
	Accrued expenses	6,970	7,543
		<u>7,124</u>	<u>10,393</u>
13.	MOVEMENT IN FUNDS		
	At	Net	At
	1.12.24	movement	30.11.25
	£	in funds	£
		£	
	Unrestricted funds		
	General fund	3,175	290,558
	Designated fund - fixed assets	(5,847)	54,454
	Designated fund - School House	-	166,045
	<u>513,729</u>	<u>(2,672)</u>	<u>511,057</u>
	Restricted funds		
	Dry stone boundary wall	-	370
	Gaelic events	-	955
	Christmas lights	-	328
	Sollas Senior Citizens' Christmas Meals	(44)	155
	Blàr Sholais Memorial	500	3,742
	Co-op Local Meals Fund	(41)	1,924
	Playpark	8,044	8,044
	<u>7,059</u>	<u>8,459</u>	<u>15,518</u>
	TOTAL FUNDS	<u>5,787</u>	<u>526,575</u>
	<u>520,788</u>		

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,184	(16,009)	3,175
Designated fund - fixed assets	<u>-</u>	<u>(5,847)</u>	<u>(5,847)</u>
	19,184	(21,856)	(2,672)
Restricted funds			
Sollas Senior Citizens' Christmas Meals	1,484	(1,528)	(44)
Blàr Sholais Memorial	500	-	500
Co-op Local Meals Fund	-	(41)	(41)
Playpark	8,809	(765)	8,044
Warm Hubs	770	(770)	-
Sollas week kids events	<u>350</u>	<u>(350)</u>	<u>-</u>
	11,913	(3,454)	8,459
TOTAL FUNDS	<u>31,097</u>	<u>(25,310)</u>	<u>5,787</u>

Taigh Sgìre Sholais

**Notes to the Financial Statements - continued
for the Year Ended 30 November 2025**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.12.23 £	Net movement in funds £	Transfers between funds £	At 30.11.24 £
Unrestricted funds				
General fund	286,798	585	-	287,383
Designated fund - fixed assets	23,339	(6,882)	43,844	60,301
Designated fund - School House	166,045	-	-	166,045
	<u>476,182</u>	<u>(6,297)</u>	<u>43,844</u>	<u>513,729</u>
Restricted funds				
Dry stone boundary wall	370	-	-	370
Gaelic events	1,171	-	(216)	955
Christmas lights	328	-	-	328
Sollas Senior Citizens' Christmas Meals	-	199	-	199
Playground	24,668	16,951	(41,619)	-
Blàr Sholais Memorial	3,242	-	-	3,242
CNES Local Events Fund	2,400	(2,400)	-	-
Co-op Local Meals Fund	2,346	(381)	-	1,965
Bakkafrost Junior Swing Fund	2,009	-	(2,009)	-
	<u>36,534</u>	<u>14,369</u>	<u>(43,844)</u>	<u>7,059</u>
TOTAL FUNDS	<u>512,716</u>	<u>8,072</u>	<u>-</u>	<u>520,788</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	21,242	(20,657)	585
Designated fund - fixed assets	-	(6,882)	(6,882)
	<u>21,242</u>	<u>(27,539)</u>	<u>(6,297)</u>
Restricted funds			
Sollas Senior Citizens' Christmas Meals	1,161	(962)	199
Playground	18,262	(1,311)	16,951
CNES Local Events Fund	-	(2,400)	(2,400)
Co-op Local Meals Fund	-	(381)	(381)
	<u>19,423</u>	<u>(5,054)</u>	<u>14,369</u>
TOTAL FUNDS	<u>40,665</u>	<u>(32,593)</u>	<u>8,072</u>

Taigh Sgìre Sholais

**Notes to the Financial Statements - continued
for the Year Ended 30 November 2025**

13. MOVEMENT IN FUNDS - continued

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

	At 1.12.23 £	Net movement in funds £	Transfers between funds £	At 30.11.25 £
Unrestricted funds				
General fund	286,798	3,760	-	290,558
Designated fund - fixed assets	23,339	(12,729)	43,844	54,454
Designated fund - School House	166,045	-	-	166,045
	<u>476,182</u>	<u>(8,969)</u>	<u>43,844</u>	<u>511,057</u>
Restricted funds				
Dry stone boundary wall	370	-	-	370
Gaelic events	1,171	-	(216)	955
Christmas lights	328	-	-	328
Sollas Senior Citizens' Christmas Meals	-	155	-	155
Playground	24,668	16,951	(41,619)	-
Blàr Sholais Memorial	3,242	500	-	3,742
CNES Local Events Fund	2,400	(2,400)	-	-
Co-op Local Meals Fund	2,346	(422)	-	1,924
Bakkafrost Junior Swing Fund	2,009	-	(2,009)	-
Playpark	-	8,044	-	8,044
	<u>36,534</u>	<u>22,828</u>	<u>(43,844)</u>	<u>15,518</u>
TOTAL FUNDS	<u>512,716</u>	<u>13,859</u>	<u>-</u>	<u>526,575</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	40,426	(36,666)	3,760
Designated fund - fixed assets	-	(12,729)	(12,729)
	<u>40,426</u>	<u>(49,395)</u>	<u>(8,969)</u>
Restricted funds			
Sollas Senior Citizens' Christmas Meals	2,645	(2,490)	155
Playground	18,262	(1,311)	16,951
Blàr Sholais Memorial	500	-	500
CNES Local Events Fund	-	(2,400)	(2,400)
Co-op Local Meals Fund	-	(422)	(422)
Playpark	8,809	(765)	8,044
Warm Hubs	770	(770)	-
Sollas week kids events	350	(350)	-
	<u>31,336</u>	<u>(8,508)</u>	<u>22,828</u>
TOTAL FUNDS	<u>71,762</u>	<u>(57,903)</u>	<u>13,859</u>

Purpose of funds carried forwards

Restricted funds have been carried forward for future repairs to the dry stone boundary wall; a gaelic poetry competition; christmas lights; and Blàr Sholais memorial.

The charity also received funds from the Co-op in 2023 for access to food. The fund has been partially expended on compost bins, gardening items and two cookery demos. The fund has been carried forward to be expended on further shrubs and garden equipment.

Taigh Sgìre Sholais

Notes to the Financial Statements - continued for the Year Ended 30 November 2025

13. MOVEMENT IN FUNDS - continued

The charity received additional funding towards the playground construction project in the year to 30 November 2025. The park construction was completed in June 2024, remaining funds received this year are carried forward for future playpark improvements and costs.

<u>Funder</u>	<u>Amount</u>
Comhairle nan Eilean Siar	£3,000
Uist Council of Voluntary Organisations	£3,000
Total	<u>£6,000</u>

The charity received funding from the Uist Council of Voluntary Organisations in the year to 30 November 2025 to provide warm spaces and food that will reduce social isolation and bolster resilience. The charity held multiple events in 2025. The fund was fully expended during the year.

The designated fund balance carried forward comprises of fixed assets. Resources expended represents depreciation charged against these assets.

14. RELATED PARTY DISCLOSURES

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

15. ULTIMATE CONTROLLING PARTY

Taigh Sgìre Sholais is limited by guarantee and controlled by the board of trustees appointed by its members.

16. EXTERNAL SCRUTINY

	30.11.25 £	30.11.24 £
Amounts paid to Independent Examiner in respect of:		
Independent examination	981	1,152
Accounts preparation and other services	981	1,152
	<u>1,962</u>	<u>2,304</u>

Taigh Sgìre Sholais

**Detailed Statement of Financial Activities
for the Year Ended 30 November 2025**

	30/11/25 £	30/11/24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,022	1,473
Other trading activities		
Other fundraising events	15,922	18,372
Cookery Book Sales	541	640
	<u>16,463</u>	<u>19,012</u>
Charitable activities		
Hires	160	400
Rent	3,382	3,690
Grants	8,070	16,090
	<u>11,612</u>	<u>20,180</u>
Total incoming resources	<u>31,097</u>	<u>40,665</u>
EXPENDITURE		
Other trading activities		
Purchases	2,842	2,219
Sollas Week costs	1,653	1,330
Curry night costs	-	162
Other fundraising event costs	-	113
Ploughing competition costs	-	1,288
Funfest costs	288	926
Burns Supper costs	404	597
	<u>5,187</u>	<u>6,635</u>
Charitable activities		
Rates and water	435	329
Insurance	5,084	4,555
Light and heat	1,295	2,757
Repairs & renewals	1,722	4,292
Licence	87	87
Donation	-	336
Depn of storage container	145	171
Depn of plant & machinery	9,178	10,495
Depn of fixtures & fittings	181	213
	<u>18,127</u>	<u>23,235</u>
Support costs		
Management		
Bank Charges	-	20
Governance costs		
Accountancy fees	1,962	2,304
Professional fees	-	365
Companies House fee	34	34
	<u>1,996</u>	<u>2,703</u>
Total resources expended	<u>25,310</u>	<u>32,593</u>
Net income	<u><u>5,787</u></u>	<u><u>8,072</u></u>

This page does not form part of the statutory financial statements