

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
COMANN EACHDRAIDH UIBHIST A TUATH**

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

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for the Year Ended 31 March 2024**

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COMANN EACHDRAIDH UIBHIST A TUATH

Report of the Trustees for the Year Ended 31 March 2024

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

Comann Eachdraidh Uibhist a Tuath's mission is to actively collect and conserve items from the past and present that reflect the heritage and Gaelic language of the geographical area of North Uist in order to educate and inspire present and future generations through a wide range of lifelong learning experiences.

To organise and arrange exhibitions, displays, lectures and other events relating to the work of the society and to work with universities, schools, colleges and other reputable agencies which have an interest in the work and aims of the society.

The advancement of education through a better understanding of the built and natural environment of North Uist and the development of individual skills, capabilities and understanding to improve the lives of the inhabitants of the area and the public in general.

The provision of social facilities and activities to improve the lives of the inhabitants of North Uist and the public in general.

The advancement of the heritage, language and culture of North Uist by preserving the Museum known as Taigh Chearsabhagh and developing the base now established at Carinish School.

Background

Comann Eachdraidh Uibhist a Tuath was formed in 1989. Since that time the organisation has been funded for many innovative exhibitions, outreach projects and events, culminating in an annual exhibition and two smaller exhibitions each year based at the local Heritage and Arts centre at Taigh Chearsabhagh in Lochmaddy. Following a successful application to OSCR, the charity was awarded charitable status on 17 February 2017. The funds held by the organisation at that date were transferred to the charity.

Comann Eachdraidh Uibhist a Tuath holds significant collections of artefacts, photographs, paper archives and sound recordings. Our application for funding from the Scottish Land Fund to purchase Carinish School and Schoolhouse was successful. This location will provide a base for all our collections and enable us to establish a Heritage and Community Centre.

**Report of the Trustees
for the Year Ended 31 March 2024**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Exhibitions - Taigh Chearsabhagh Museum

Ceol Uibhist a Tuath

This exhibition continued until the end of 2023.

Where the Sea Meets the Road - The History of Caledonian MacBrayne

This exhibition comprises the lifelong mission of a CEUT member, John MacDonald, to collect all memorabilia relating to Caledonian MacBrayne. It comprises models of Calmac boats and many related artefacts. Local residents, Calmac staff, Captains and others have contributed with stories of their memories through the decades. Visitor numbers have been very high and it achieved national recognition.

Memorandum of Understanding

CEUT now has an updated MoU with Taigh Chearsabhagh.

Carinish School

This year has been one of disappointment in our funding applications. We have decided to focus on a phased approach to the development of the building. We are making progress in our plans to develop the Collections store and educational area initially.

A grant from Comhairle nan Eilean Siar helped us to create access to vehicle parking areas on the south and west of the building with disability access and safety benefits.

Aire air Sunnd --- Gaelic, Heritage and Wellbeing Project

This project was funded by the Wellcome Trust and the British Science Association through the Ideas Fund to research more deeply areas of local concern uncovered through a detailed community survey.

This led to Gaelic Pop up Café events, wellbeing afternoon sessions and Gaelic heritage walks. The Digital Feis marked the end of a month of activities and was very well attended. We continued to work with two universities involved, the UHI Language Sciences Institute and the Public Health Research Department of Aberdeen University.

CEUT is exploring Gaelic wellbeing sessions, climate and environment, coastal erosion and community resilience and spirituality, all issues highlighted by the survey.

RSE Conference " Islands- Present"

Two trustees and a representative from Aberdeen university gave a joint presentation at this prestigious occasion, outlining the survey results. This is on the Royal Society of Edinburgh website.

Association of Independent Museums (AIM)

Aim funded "Hands Across the Atlantic", A project linking our teenage Film Club with young people in Barbados through the Barbados museum. This bilingual project concluded this year.

Air Air Slighe (On Our Way)

This project, funded by Museums Galleries Scotland (MGS), resulted in the appointment of a Marketing and Promotion Consultant for six months. Genna Atkins was appointed and promoted the Aire air Sunnd Summer festival, organised the reprinting of our oral history pamphlets and spearheaded the production of a 2024 calendar.

In addition MGS funding has allowed a local naturalist, James MacLetchie, to film two new heritage and environmental walks. These have been very well received and are in Gaelic and English.

Cupan aig Cairinis

This very successful monthly event received some funding from the Warm Hubs Initiative. This project promotes areas of heritage and Gaelic interest relating to the photographic collection, crofting, military history, North Uist Bards and many others. Pupils from Sgoil Uibhist a Tuath attend and perform on special occasions. Tea, Coffee and home baking is appreciated by all.

Gaelic Group

The members of this group have participated in a series of meetings with the aim of developing a Gaelic Plan.

COMANN EACHDRAIDH UIBHIST A TUATH

Report of the Trustees for the Year Ended 31 March 2024

The Gaelic Group has negotiated a Memorandum of Understanding with Sabhal Mor Ostaig, the Gaelic Centre of Learning on Skye.

Admin Support Officer.

Funding for this role was secured through the Crown Estate. Liz MacKay was appointed for one year and has been a great asset to the organisation.

FINANCIAL REVIEW

Reserves policy

At present the trustees have set the minimum reserves to be held at £1,000.

Restricted funds

The restricted fund £27,701 is made up as follows:

- £835 - awarded Nov 2019 - Co-op Local Community Fund
- £1,700 - awarded Dec 2019 - WIDT - School signage
- £206 - awarded Jun 2020 - Corra Foundation - virtual exhibition
- £50 - awarded Jun 2020 - STV Appeal - volunteer expenses
- £94 - awarded Aug 2020 - MGS Grant - running costs
- £500 - awarded Oct 2020 - Crown Estate Fund - Social Media Officer
- £1,500 - awarded Dec 2021 - CNES Ward funding - Sound Archivist
- £1,000 - awarded Feb 2022 - CNES Ward Funding - Building Warrant
- £90 - awarded Feb 2022 - CNES Ward Funding - Community Grant School Costs
- £8,000 - awarded Jul 2022 - CNES Grant - Polycrub
- £1,755 - awarded Jul 2023 - British Science Association - Wellbeing Project Ideas Fund
- £11,000 - awarded Jul 2023 - CNES Grant - Admin Officer
- £970 - awarded Mar 2024 - Co-op Local Community Fund

FUTURE PLANS

Comann Eachdraidh Uibhist a Tuath will, when opportunities arise, apply for funding to continue our aim of establishing a Community, Gaelic and Heritage Centre based in Carinish School. We are committed to bringing all our artefacts, paper archive and recordings back to North Uist and to involving the community at all stages.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Constitution and exists as a Scottish Charitable Incorporated Organisation.

Charity constitution

Comann Eachdraidh Uibhist a Tuath (North Uist Historical Society) was registered as a Scottish Charitable Incorporated Organisation. Charity Number SCO47186 on February 17th 2017.

Recruitment and appointment of new trustees

The maximum number of charity trustees shall be 16 (sixteen). Out of that number, no more than 14 shall be Member Trustees and no more than 2 shall be Co-opted Trustees.

The minimum number of charity trustees shall be 4 (four).

At any given time, a majority of the charity trustees must be members of the community i.e resident on North Uist, and nominated in advance of the AGM.

At each AGM, the members may (subject to clauses 60, 63 and 65) elect any member (providing he/she is willing to act) to be a charity trustee (a Member Trustee).

The board may (subject to clauses 60, 63 and 65) at any time appoint any member (providing he/she is willing to act) to be a charity trustee (a Member Trustee).

Organisational structure

The charity is run by volunteers. There were no staff employed during the period under review although a Project Officer has been appointed since the period end. The Project Officer has been appointed and the contract began on the 2nd July 2018.

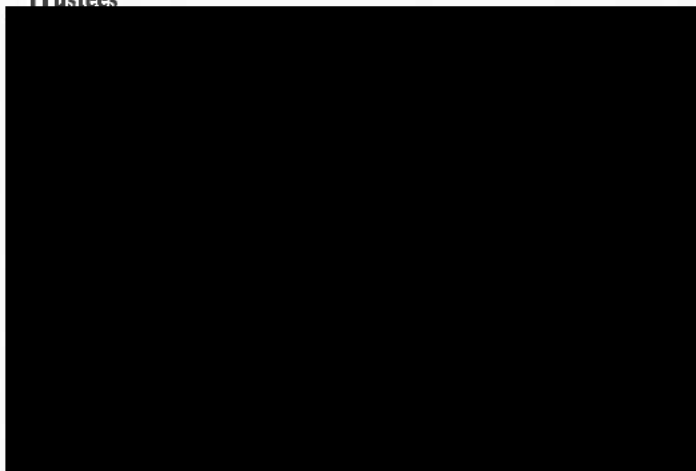
**Report of the Trustees
for the Year Ended 31 March 2024**

REFERENCE AND ADMINISTRATIVE DETAILS


Registered Charity number
SC047186

Principal address
Taigh Chearsabhagh
Lochmaddy
Isle of North Uist
HS6 5AA

Trustees



Independent Examiner


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

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

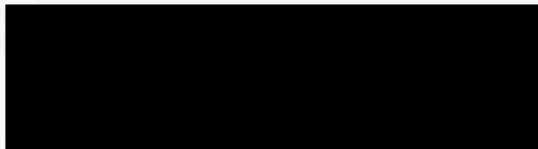
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the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

COMANN EACHDRAIDH UIBHIST A TUATH

**Report of the Trustees
for the Year Ended 31 March 2024**

Approved by order of the board of trustees on 25th NOV 2024 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
Comann Eachdraidh Uibhist a Tuath**

I report on the accounts for the year ended 31 March 2024 set out on pages seven to thirteen.

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.



26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

Date: 5/12/24

COMANN EACHDRAIDH UIBHIST A TUATH

**Statement of Financial Activities
for the Year Ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	<u>5,742</u>	<u>94,588</u>	<u>100,330</u>	<u>56,209</u>
EXPENDITURE ON					
Charitable activities					
Charitable		<u>13,238</u>	<u>48,634</u>	<u>61,872</u>	<u>83,197</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	7	<u>(7,496)</u> <u>11,105</u>	<u>45,954</u> <u>(11,105)</u>	<u>38,458</u> <u>-</u>	<u>(26,988)</u> <u>-</u>
Net movement in funds		3,609	34,849	38,458	(26,988)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>5,359</u>	<u>119,711</u>	<u>125,070</u>	<u>152,058</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>8,968</u></u>	<u><u>154,560</u></u>	<u><u>163,528</u></u>	<u><u>125,070</u></u>

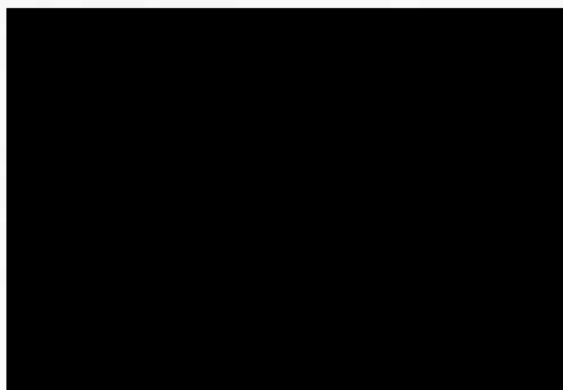
The notes form part of these financial statements

COMANN EACHDRAIDH UIBHIST A TUATH

Balance Sheet
31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	5	-	126,859	126,859	103,807
CURRENT ASSETS					
Cash at bank		9,473	27,701	37,174	21,768
CREDITORS					
Amounts falling due within one year	6	(505)	-	(505)	(505)
NET CURRENT ASSETS		<u>8,968</u>	<u>27,701</u>	<u>36,669</u>	<u>21,263</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>8,968</u>	<u>154,560</u>	<u>163,528</u>	<u>125,070</u>
NET ASSETS		<u>8,968</u>	<u>154,560</u>	<u>163,528</u>	<u>125,070</u>
FUNDS	7				
Unrestricted funds				8,968	5,359
Restricted funds				<u>154,560</u>	<u>119,711</u>
TOTAL FUNDS				<u>163,528</u>	<u>125,070</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 Nov 2024 and were signed on its behalf by:



The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2024**

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - not provided

Taxation

The charity is exempt from 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.

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	1,729	1,051
Grants	95,559	52,160
Membership	1,045	1,090
Misc income	2	208
School hire	1,975	1,200
Gaelic Lessons	20	500
	<u>100,330</u>	<u>56,209</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

2. DONATIONS AND LEGACIES - continued

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

	31.3.24	31.3.23
	£	£
Comhairle nan Eilean Siar	40,050	15,771
Highlands & Islands Enterprise	-	1,480
Museums Galleries Scotland	27,419	17,209
CO-OP Community Fund grant	970	-
British Science Association	25,000	17,700
Association of Independent Museums	<u>2,120</u>	<u>-</u>
	<u>95,559</u>	<u>52,160</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>4,049</u>	<u>52,160</u>	<u>56,209</u>
EXPENDITURE ON			
Charitable activities			
Charitable	<u>21,334</u>	<u>61,863</u>	<u>83,197</u>
NET INCOME/(EXPENDITURE)	(17,285)	(9,703)	(26,988)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>22,644</u>	<u>129,414</u>	<u>152,058</u>
TOTAL FUNDS CARRIED FORWARD	<u>5,359</u>	<u>119,711</u>	<u>125,070</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

5. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 April 2023	103,807
Additions	<u>23,052</u>
At 31 March 2024	<u>126,859</u>
NET BOOK VALUE	
At 31 March 2024	<u>126,859</u>
At 31 March 2023	<u>103,807</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Accrued expenses	<u>505</u>	<u>505</u>

7. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	5,359	(7,496)	11,105	8,968
Restricted funds				
Restricted fund	119,711	45,954	(11,105)	154,560
	<u>125,070</u>	<u>38,458</u>	<u>-</u>	<u>163,528</u>
TOTAL FUNDS				

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,742	(13,238)	(7,496)
Restricted funds			
Restricted fund	94,588	(48,634)	45,954
	<u>100,330</u>	<u>(61,872)</u>	<u>38,458</u>
TOTAL FUNDS			

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	22,644	(17,285)	5,359
Restricted funds			
Restricted fund	129,414	(9,703)	119,711
TOTAL FUNDS	<u>152,058</u>	<u>(26,988)</u>	<u>125,070</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,049	(21,334)	(17,285)
Restricted funds			
Restricted fund	52,160	(61,863)	(9,703)
TOTAL FUNDS	<u>56,209</u>	<u>(83,197)</u>	<u>(26,988)</u>

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

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	22,644	(24,781)	11,105	8,968
Restricted funds				
Restricted fund	129,414	36,251	(11,105)	154,560
TOTAL FUNDS	<u>152,058</u>	<u>11,470</u>	<u>-</u>	<u>163,528</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

7. MOVEMENT IN FUNDS - continued

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	9,791	(34,572)	(24,781)
Restricted funds			
Restricted fund	146,748	(110,497)	36,251
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>156,539</u>	<u>(145,069)</u>	<u>11,470</u>

Transfers between funds

At the year end the trustees reviewed all restricted funding received and found that the cash balance left at 31 March 2024 was £27,701. An inter-fund transfer was processed in order to arrive at this closing position.

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

COMANN EACHDRAIDH UIBHIST A TUATH

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	1,730	(1)	1,729	1,051
Grants	970	94,589	95,559	52,160
Membership	1,045	-	1,045	1,090
Misc income	2	-	2	208
School hire	1,975	-	1,975	1,200
Gaelic Lessons	20	-	20	500
	<u>5,742</u>	<u>94,588</u>	<u>100,330</u>	<u>56,209</u>
Total incoming resources	5,742	94,588	100,330	56,209
EXPENDITURE				
Charitable activities				
Insurance	2,118	-	2,118	1,879
Project Officer	-	3,000	3,000	-
Telephone	749	-	749	754
Postage and stationery	-	-	-	436
Heat, Light and Water	8,487	-	8,487	8,765
Event costs	-	1,196	1,196	-
Consultancy fees	500	1,000	1,500	8,980
Subscriptions	237	-	237	135
Catering	-	46	46	251
Museum & Gallery Scotland	-	-	-	277
School project	-	-	-	6,978
Training & Education	500	200	700	790
School Maintenance	560	-	560	553
Rates & Water	(483)	-	(483)	1,958
IT & Consumables	-	410	410	270
Project Manager	-	-	-	1,000
Hands Across the Atlantic	-	-	-	5,100
Ideas Fund	-	10,681	10,681	36,019
Ar Taisag	-	-	-	3,077
Accommodation & Travel	-	440	440	-
Aire air Slighe - On our Way	-	24,661	24,661	-
Aire Air Sunnd - resources	-	7,000	7,000	-
Grants to institutions	-	-	-	5,435
	<u>12,668</u>	<u>48,634</u>	<u>61,302</u>	<u>82,657</u>
Support costs				
Governance costs				
Accountancy	<u>570</u>	<u>-</u>	<u>570</u>	<u>540</u>
Total resources expended	<u>13,238</u>	<u>48,634</u>	<u>61,872</u>	<u>83,197</u>
Net (expenditure)/income	<u>(7,496)</u>	<u>45,954</u>	<u>38,458</u>	<u>(26,988)</u>

This page does not form part of the statutory financial statements