

Scottish Charity Number: SC032321

**COMANN EACHDRAIDH AN TAOBH SIAR
TRUSTEES' ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

COMANN EACHDRAIDH AN TAOBH SIAR

Trustees' Annual Report and Accounts

For the year ended 31 December 2025

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COMANN EACHDRAIDH AN TAOBH SIAR

Trustees' Annual Report

For the year ended 31 December 2025

Scottish Charity Number: SC032321

Current trustees

Effie Macdonald	(Chair)
Anna Morrison	(Vice Chair)
Christine Macleod	(Secretary)
Ann Smith	(Treasurer)
Annetta Maclellan	(Asst Treasurer)
Dolly Joan Maclean	
Catriona Campbell	
Euan Macleod	
Calum Iain Bartlett	- appointed 06.05.25

Other trustees during the year

Etta Morrison	- resigned 16.12.25
Donald John Murray	- resigned 11.06.25

Contact address

Ionad Na Seann Sgoil, North Shawbost, Isle of Lewis, HS2 9BQ

Recruitment and appointment of trustees

All of the group's trustees are appointed or reappointed by the members at our annual general meeting in accordance with our constitution. The annual general meeting is held in May/June each year.

Governing document

The Association is a charitable unincorporated group and the purposes and administration of the charity are set out in our constitution.

Charitable purposes

Our purposes, as recorded in our constitution, are to preserve the heritage and traditions of the west side of Lewis by advancing public awareness and appreciation through research, study, recreation and any other appropriate charitable means.

COMANN EACHDRAIDH AN TAOBH SIAR

Trustees' Annual Report

For the year ended 31 December 2025

Activities and achievements

The group's major activities during the past year include the publication of the Fuaran newsletter, the publication of the croft history book and the presentation of exhibitions on local history. During the year, the group:-

- continued to publish the Fuaran newsletter quarterly.
- continued the work to update and re-print the croft history book.
- continued the process of uploading the croft history information to Hebridean Connections and that work is ongoing and will be for a number of years.
- continued the work to catalogue the group's massive collection of photographs.
- commenced work on interviews by Coinneach Mor recording oral histories in the local area.
- held an exhibition jointly with Grinneabhat of photos taken of the west side of Lewis in the 1930s by Danish Professor Gudmund Hatt.
- attended the Outer Isles Heritage Forum at Museum nan Eilean and the Emigration Exhibition.
- co-operated with the triathlon and 10k teams each year as a fundraiser (soup and sandwiches) and to welcome the many individuals who come to the island for these events.
- worked to update the group's website and create a Facebook page.
- held a baking demonstration for Gaelic learning students from the mainland and some Shawbost School children, to demonstrate the Gaelic language used in the kitchen, in collaboration with Grinneabhat.
- held an afternoon of Gaelic Psalm singing with Canadian students who were here to experience the language and culture, in collaboration with Grinneabhat.

Trustee remuneration and expenses

The trustees did not receive any remuneration or expenses during the year.

Financial position

As a result of the deficit of £3,413 for the year (2024 - surplus of £862), general unrestricted funds of £4,367 (2024 - £7,780) were held at year-end which the trustees consider adequate to enable the group to continue for the forthcoming year.

COMANN EACHDRAIDH AN TAOBH SIAR

Trustees' Annual Report

For the year ended 31 December 2025

Reserves policy

The general fund represents the unrestricted funds from past operating results not yet utilised. 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 sufficient reserves to cover the group's annual costs, which equates to around £5,000, 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. The unrestricted reserves at 31 December 2025 fall short of this target and the trustees aim to build reserves to this level through planned operating surpluses over the next few years. Funds are also raised for specific projects as required.

Approved by the Trustees and signed on their behalf by:

Ann Smith – Trustee

Date: 20 June 2026

COMANN EACHDRAIDH AN TAOBH SIAR

Receipts and Payments Account

For the year ended 31 December 2025

	Year ended 31.12.25 £	Year ended 31.12.24 £
Receipts		
Donations	770	1,113
Grants:-		
Comhairle nan Eilean Siar	-	300
Feisean nan Gaidheal	-	1,710
Astar Media Ltd	-	125
UHI North, West and Hebrides	-	150
Newsletter and subscriptions	2,647	3,320
Adverts	1,490	1,040
Croft History Books	274	380
Printing	3	20
Other income	1	-
	<u>5,185</u>	<u>8,158</u>
Payments		
Fundraising expenses	284	262
Newsletter	1,432	1,078
Croft History Books	582	-
Project costs	-	282
Equipment	317	-
Website	99	98
Computer expenses	391	235
Telephone and internet	976	886
Rent	3,600	3,600
Insurance	431	370
Postage and stationery	199	194
Conferences and exhibitions	168	-
Meeting expenses	77	43
Donations	-	200
Sundry expenses	25	25
Bank charges	17	23
	<u>8,598</u>	<u>7,296</u>
Surplus/(Deficit) for year	<u>(3,413)</u>	<u>862</u>

COMANN EACHDRAIDH AN TAOBH SIAR

Statement of Balances

For the year ended 31 December 2025

	At 31.12.25	At 31.12.24
	£	£
Bank and cash in hand		
Opening balances	7,780	6,918
Surplus/(Deficit) for year	<u>(3,413)</u>	<u>862</u>
	<u>4,367</u>	<u>7,780</u>
Reserves		
General unrestricted funds	<u>4,367</u>	<u>7,780</u>
All funds are unrestricted		

Approved by the Trustees and signed on their behalf by:

Ann Smith – Trustee

Date: 20 June 2026

Independent Examiner's Report to the Trustees of Comann Eachdraidh An Taobh Siar

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 4 to 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 (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: John E Moffat BA FCA

Relevant Professional qualification/professional body: Chartered Accountant/ICAEW

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

Date: 22 June 2026