

SCOTTISH CHARITY NUMBER: SC050087

DALMORE CEMETERY LAIRHOLDERS ASSOCIATION SCIO
TRUSTEES ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

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DALMORE CEMETERY LAIRHOLDERS ASSOCIATION SCIO

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 DECEMBER 2025**

REFERENCE AND ADMINISTRATION DETAILS

Scottish Charity Number: SC050087

Current Trustees

Iain Macarthur
Ian Mackay
Kenneth J MacLennan
Murdo A Mackay
Roderick M Maciver

Contact Address

5 Borrowston, Carloway, Isle of Lewis, HS2 9AP

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Association is a Scottish Charitable Incorporated Organisation (SCIO) which became a registered charity on 20 April 2020. The assets of the unincorporated association, Dalmore Cemetery Committee, were transferred to the Association on that date. The purposes and administration of the charity are set out in its Constitution.

Recruitment and Appointment of Trustees

The charity's trustees are appointed or reappointed by the members at its Annual General Meeting in accordance with its Constitution.

OBJECTIVES AND ACTIVITIES

Charitable Purposes

The Association's purposes are:

- the advancement of the arts, heritage, culture or science;
- the advancement of environmental protection or improvement;
- the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

Activities and Achievements

The Association's main activity during the year was the management and maintenance of Dalmore Cemetery in the Western Isles. There were 17 funerals in the year, and all arrangements were made for these, including grave digging and cooperation with undertakers and memorial stone providers. A new perimeter fence was erected around both sections of the cemetery. The environs were cared for, including grass cutting and an effort to minimise damage caused by rabbits. The maintenance of burial records continued as required.

Trustee Remuneration and Expenses

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

DALMORE CEMETERY LAIRHOLDERS ASSOCIATION SCIO

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

FINANCIAL REVIEW

Financial position

As a result of the deficit of £9,594 for the year (2024 - surplus of £347), unrestricted funds of £7,973 (2024 - £7,520) and restricted funds of £43,893 (2024 - £53,940) were held at year-end which the Trustees consider adequate to enable the Association to continue for the forthcoming year.

The restricted funds represent a donation received to undertake environmental improvements at Dalmore Cemetery.

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 operating costs, which currently equates to around £8,000, 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 and the unrestricted reserves at 31 December 2025 is in line with this target.

Approved by the Trustees and signed on their behalf by:

Iain Macarthur - Trustee

Date: 18 May 2026

DALMORE CEMETERY LAIRHOLDERS ASSOCIATION SCIO

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

	Unrestricted funds	Restricted funds	Year ended 31.12.25	Year ended 31.12.24
	£	£	£	£
Receipts:				
Donations	250	-	250	200
Grants:				
Commonwealth War Graves Comm	360	-	360	-
Lair dues	7,823	-	7,823	8,479
New lairs	-	-	-	200
	8,433	-	8,433	8,879
Payments:				
Gravedigging expenses	3,600	-	3,600	3,910
Repairs and maintenance	3,971	10,047	14,018	3,708
Equipment	-	-	-	119
Insurance	318	-	318	318
Advertising	66	-	66	66
Meeting expenses	-	-	-	11
Retirement gifts	-	-	-	400
Sundry expenses	25	-	25	-
	7,980	10,047	18,027	8,532
Surplus/(Deficit) for year	453	(10,047)	(9,594)	347

DALMORE CEMETERY LAIRHOLDERS ASSOCIATION SCIO

STATEMENT OF BALANCES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Unrestricted funds	Restricted funds	At 31.12.25	At 31.12.24
	£	£	£	£
Bank and cash in hand				
Bank and cash in hand	<u>7,973</u>	<u>43,893</u>	<u>51,866</u>	<u>61,460</u>
Funds				
Opening funds	7,520	53,940	61,460	61,113
Surplus/(Deficit) for year	<u>453</u>	<u>(10,047)</u>	<u>(9,594)</u>	<u>347</u>
	<u>7,973</u>	<u>43,893</u>	<u>51,866</u>	<u>61,460</u>

Approved by the Trustees and signed on their behalf by:

Iain Macarthur - Trustee

Date: 18 May 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DALMORE CEMETERY LAIRHOLDERS ASSOCIATION SCIO

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 3 to 4.

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

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

Date: 1 June 2026