

TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2025

The trustees have pleasure in presenting their report together with the financial statements for the year ended 31 December 2025.

Reference and Administrative Information

Charity Name

Donald Stewart Memorial Trust

Charity Number

SC022736

Principal Address

Comunn na Gaidhlig

An Tosgan

54 Seaforth Road

Stornoway

HS1 2SD

Trustees

Margaret Martin Retired 25/09/2025

Calum Iain Macleod

Lesley Graham

Iain Macaulay

Marina Murray

Frances Murray Appointed 25/09/2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

OBJECTIVES and ACTIVITIES

Objectives and Aims

The trust has been formed for the encouragement of education in the Western Isles.

The trustees will make an annual award for outstanding achievement by a young person from or living in the Western Isles. A second award will be made for 'Significant Contribution to Gaelic Development' in recognition of Donald Stewart's work on, and support of, the Gaelic language whilst serving as Member of Parliament for the Western Isles. The young person/people will be on fifth or sixth year at a secondary school in the Western Isles i.e. The Nicolson Institute, Sir E Scott, Sgoil Lionacleit or Castlebay Community School.

Achievements and Performance

There were no awards made by the Donald Stewart Memorial Trust in 2025. Due to various reasons, there were no nominations received from any of the schools for that period, therefore no awards could be made. The Trustees are committed to ensuring that the Trust continues to recognise the efforts of the young people in the Western Isles and will meet to discuss ways to raise the profile of the awards for 2026 and generate increased interest going forward.

ON BEHALF OF THE BOARD:


.....
Iain Macaulay – Trustee

Date: 20th September 2026

DONALD STEWART MEMORIAL TRUST

Charity Number: SC022736

Receipts and Payments Account for Year Ended

31 December 2025

	2025 Total	2024 Total
	Unrestricted	Unrestricted
RECEIPTS	£	£
	0	0
PAYMENTS		
Trophies/Engraving	000.00	000.00
Gift Vouchers	000.00	000.00
Bank Service Charges	25.50	000.00
Honorarium	<u>00.00</u>	<u>00.00</u>
	25.50	000.00
Surplus/(Deficit)	(25.50)	(000.00)
Balance at 01 January	3970.98	3970.98
Less Deficit	<u>25.50</u>	<u>000.00</u>
Balance at 31 December	<u>3945.48</u>	<u>3970.98</u>
Bank Balance at 31 December	<u>3945.48</u>	<u>3970.98</u>

(Signed) *Kesley Crehan*

Treasurer

(Signed) *Iain Macaulay*

Trustee

(Signed) *Donald Walker*

Independent Examiner

Independent Examiner's Report to the Trustees of Donald Stewart Memorial Trust

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on page 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 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

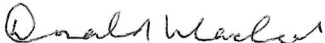
have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Donald Macleod

Relevant Professional qualification/professional body:

Address: 7 James Street, Stornoway, HS1 2QN

Signature: 

Date: 29/09/2026