REGISTERED COMPANY NUMBER: SC234305 (Scotland)
REGISTERED CHARITY NUMBER: SC18004

Report of the Trustees and

Financial Statements for the Year Ended 31 October 2025

for

COMUNN EACHDRAIDH NIS

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

Contents of the Financial Statements
for the Year Ended 31 October 2025

Report of the Trustees
for the Year Ended 31 October 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 31 October 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

1. The advancement of citizenship and community learning and development and in particular the regeneration and improvement of the physical, social and economic infrastructure of the area, including assisting people who are disadvantaged because of social or economic circumstances;

2. The promotion of local heritage, culture, arts and the Gaelic language through the provision of a museum and archive and the creation of exhibitions, events, publications, facilities and other services related to the historical culture, natural and geographical aspects of the area; to display and publicise the Collection for the public benefit;

3. To bring together, hold, adequately house, conserve and document a Collection of specimens being of local historical, artistic or scientific importance;

4. To collect, collate and record historical, genealogical, ethnological, archaeological, biological, geological, or other information relevant to the area;

5. The development of educational and training opportunities at all levels providing a better understanding of the culture, heritage, history, archaeology and architecture of the area for the benefit of local inhabitants and the general public; and

6. The development of a community hub for social facilities and activities providing employment and volunteering opportunities.

Volunteers

The contribution of volunteers (including directors, members and individuals from the community and the wider diaspora) has been, and continues to be, of immense benefit to the charity in building and maintaining the collection housed in the museum.

Report of the Trustees
for the Year Ended 31 October 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The year up to the 31st of October 2025 was a difficult year in some respects but as always it was a busy year with lots happening. It was difficult getting funding and visitor numbers were down on previous years. This seems to have been a problem everywhere. We did still see visitors from home and away.

In March we said goodbye to 'na Dorsan' as the Galson artefacts returned to the National Museum. The 'Seinn Spioradail' exhibition took its place and was very well received.

The Day Club met every Thursday and as well as having lunch they have enjoyed a wide range of activities. Once again during the winter months from November to March the Day Club at Home delivered lunch and activity sheets to members of the community who could not attend in person. It was again impossible to have the Day Club at Home from April to October as the place was too busy. During the summer months a rota of volunteers manned the dish washer as well as manning the door.

During the summer we tried self-service in the café, but this proved unpopular with both customers and staff so did not last long. Suggested 'entrance donation' notices were displayed and as a result donations have increased dramatically. The possibility of a 50/50 club was explored, and this has now started.

'Cofaidh & Capadaich' took place in the café on Wednesday mornings. After school club took place on a Friday during term time. Young historians met regularly in the archive room. The rear gallery was busy all year with art exhibitions of all kinds.

During the year we had visits from people from Museum Galleries Scotland and the National Museum. Two students from Sabhal Mòr Ostaig joined us for a placement and Moira Piazzoli PhD student was with us again for Sùlaisgeir week in April. One of the highlights of the year for me was the ladies evening during that week.

Scottish Council for Archives have chosen CEN for a monthly feature 'Year in the life of a Community Archive'.

Once again it was obvious during the year that CEN was suffering from lack of space. As well as the café having to turn people away during busy lunch times it had to close to the public very often to accommodate private functions eg funeral lunches, an essential service for the local community. Plans are being developed to help ease this, through introducing a sliding screen in the café to section off part of the room. Plans are also being drawn up to increase the retail space.
The big success has been our vehicle, providing means for those in the community who would have difficulty attending events and appointments etc. During the year we acquired a second vehicle, and both are now well used.
As always, we are indebted to all our funders - Urras Oighreachd Ghabhsainn; Motability Foundation; Bòrd na Gàidhlig; Comhairle nan Eilean Siar; Prince's Countryside Fund; Robertson Trust; Hugh Fraser Foundation; Outer Hebrides Community Led Local Development Fund; Carthannas Nis; NHS capital fund; Coastal Communities Fund; National Lottery; Communities Mental Health and Wellbeing Fund.

Internal and external factors

The charity is thankful for the continuing support of public funding agencies and is especially grateful for the assistance given by Urras Oighreachd Ghabhsainn, Comhairle nan Eilean Siar, Highland and Islands Enterprise, Bòrd na Gàidhlig, Scottish Government and other private trusts to assist in the ongoing delivery of the aims and objectives of the organisation.

FINANCIAL REVIEW

Principal funding sources

Details of the charity's principal funding sources are detailed in notes 2, 3, 4 and 5 to the financial statements.

Report of the Trustees
for the Year Ended 31 October 2025

FINANCIAL REVIEW

Reserves policy

The general fund represents the unrestricted funds from past operating results. It also represents the free reserves of the charity. The projects fund represents grants received from funding agencies in respect of specified revenue and project costs. The charity's programme and funding historically have made it difficult to establish any surplus on general reserves. The board has examined the charity's requirements for reserves in light of the main risks to the charity. It considers that three months of the budgeted annual expenditure should be carried in unrestricted reserves which would equate to approximately £63,000 for the current year. The current level of unrestricted reserves is in excess of this target.

During the year the charity's incoming resources exceeded resources expended resulting in net expenditure of £24,369 for the period (2024 - net expenditure of £77,247). This represents a decrease of £4,522 in unrestricted funds and a decrease of £19,846 in restricted funds.

The restricted fund relates mainly to capital and revenue grants received during the year in connection with projects and the renovation of the charity's premises.

FUTURE PLANS

The charity's main objectives for the forthcoming year will be to continue to maintain, preserve and add to its collection and archive, and also to maintain the standards required for its Accredited Status under the Museums, Libraries and Archives Council's Accreditation Scheme.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The trust is a charitable company limited by guarantee, incorporated on 18 July 2002. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law.

The elected directors are appointed by the ordinary members at the Annual General Meeting under the terms of the Memorandum and Articles of Association. One half of the elected directors must retire by rotation at each Annual General Meeting.

Organisational structure

The board consists of voluntary directors who manage the affairs of the charity through regular board meetings and has reviewed its internal operational structure to assist in the effective management of the organisation. The board members are heavily involved in the day to day operations of the charity. The charity employs a General Manager who assists in the implementation of decisions from the board.

Induction and training of new trustees

The charity undertakes training for trustees to ensure awareness and understanding of:-
- the responsibilities of directors;
- the organisational structure of the charity;
- the financial position of the charity; and
- the future plans and objectives of the charity.

Wider network

The charity has established links with other organisations and agencies to foster the aims and objectives of the organisation.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC234305 (Scotland)

Report of the Trustees
for the Year Ended 31 October 2025

Registered Charity number
SC18004

Registered office
Cross School Cross
North Dell
Ness
Isle of Lewis
HS2 0SN

Trustees
R J Campbell
M C Campbell
D J Campbell
P Henderson
J Mackay
M M Macleod
A M Macritchie
M A Morrison (resigned 31.3.25)
M M Morrison
A Murray
J M Macinnes (appointed 25.3.25)

Independent Examiner
John E Moffat BA FCA
Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

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 on 24 March 2026 and signed on its behalf by:

Joan Mackay

J Mackay - Trustee

Independent Examiner's Report to the Trustees of
Comunn Eachdraidh Nis

I report on the accounts for the year ended 31 October 2025 set out on pages six to seventeen.

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.

John E Moffat BA FCA
The Institute of Chartered Accountants in England and Wales

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

24 March 2026

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 October 2025

	Notes	Unrestricted fund £	Restricted funds £	31.10.25 Total funds £	31.10.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	18,694	-	18,694	31,169
Charitable activities	5				
Museum and heritage centre		17,074	238,029	255,103	240,157
Other trading activities	3	190,676	-	190,676	202,342
Investment income	4	12,218	-	12,218	10,749
Total		238,662	238,029	476,691	484,417
EXPENDITURE ON					
Raising funds	6	77,015	-	77,015	93,797
Charitable activities	7				
Museum and heritage centre		166,170	257,876	424,046	467,867
Total		243,185	257,876	501,061	561,664
NET INCOME/(EXPENDITURE)		(4,523)	(19,847)	(24,370)	(77,247)
RECONCILIATION OF FUNDS					
Total funds brought forward		90,783	1,259,432	1,350,215	1,427,462
TOTAL FUNDS CARRIED FORWARD		86,260	1,239,585	1,325,845	1,350,215

The notes form part of these financial statements

Balance Sheet
31 October 2025

	Notes	31.10.25 £	31.10.24 £
FIXED ASSETS			
Tangible assets	14	1,172,771	1,197,315
CURRENT ASSETS			
Stocks	15	24,487	24,487
Debtors	16	1,317	198
Cash at bank and in hand		139,484	163,251
		165,288	187,936
CREDITORS			
Amounts falling due within one year	17	(12,214)	(35,036)
NET CURRENT ASSETS		153,074	152,900
TOTAL ASSETS LESS CURRENT LIABILITIES		1,325,845	1,350,215
NET ASSETS		1,325,845	1,350,215
FUNDS	19		
Unrestricted funds		86,260	90,783
Restricted funds		1,239,585	1,259,432
TOTAL FUNDS		1,325,845	1,350,215

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) 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 24 March 2026 and were signed on its behalf by:

RJ Campbell

R J Campbell - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 October 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.

These accounts are prepared in pound sterling which is the functional currency of the charity and are rounded to the nearest £.

Going concern

The trustees have assessed the charity's ability to continue as a going concern and do not consider there to be any material uncertainties about the charity's ability to continue as a going concern.

Financial reporting standard 102 - reduced disclosure exemptions
The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Critical accounting judgements and key sources of estimation uncertainty
In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions that affect the amounts reported for assets, liabilities, income and expenditure.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods should it affect future periods.

The estimates and assumptions which carry a higher degree of risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows:

Useful economic lives of tangible fixed assets
The annual depreciation charge for tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. They are amended when necessary to reflect current estimates, future investment, economic utilisation and the physical condition of the assets. See note 9 for details of the values of tangible fixed assets.

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.

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Notes to the Financial Statements - continued
for the Year Ended 31 October 2025

1. ACCOUNTING POLICIES - continued

Raising funds
Costs of generating funds comprise the costs of attracting voluntary income and the costs of fundraising activities.

Charitable activities
Charitable expenditure comprises those costs incurred by the charity in the delivery of its objects and activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. The allocation of direct and support costs are analysed in the notes to the financial statements.

Governance costs
Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees and costs linked to the strategic management of the charity.

Allocation and apportionment of costs
All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. estimated usage.

Allocation and apportionment of costs
All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. estimated usage.

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

Buildings	- 2% depreciation on cost and Straight line over 7 years
Equipment and fittings	- 20% depreciation on cost
Computer equipment	- 33% depreciaton on cost

Tangible fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £100 are not capitalised.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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 unrestricted funds earmarked by the trustees for particular purposes.

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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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Notes to the Financial Statements - continued
for the Year Ended 31 October 2025

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.10.25	31.10.24
	£	£
Donations	17,465	30,015
Gift aid	1,229	1,154
	18,694	31,169

3. OTHER TRADING ACTIVITIES

	31.10.25	31.10.24
	£	£
Tearoom income	130,275	134,030
Shop income	59,191	68,312
Criomagan income	1,210	-
	190,676	202,342

4. INVESTMENT INCOME

	31.10.25	31.10.24
	£	£
Rents received	11,783	10,200
Bank account interest	435	549
	12,218	10,749

All investment income arises from assets held within the UK.

5. INCOME FROM CHARITABLE ACTIVITIES

		31.10.25	31.10.24
	Activity	£	£
Grants	Museum and heritage centre	238,029	225,685
Membership fees	Museum and heritage centre	2,967	2,045
CEN In-house publications	Museum and heritage centre	1,333	3,731
Hire of facilities	Museum and heritage centre	-	492
Other income	Museum and heritage centre	2,274	3,204
Employment allowance	Museum and heritage centre	10,500	5,000
		255,103	240,157

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

	31.10.25	31.10.24
	£	£
Highlands and Islands Enterprise	-	5,029
Comhairle nan Eilean Siar	50,456	66,599
Bord na Gaidhlig	81,026	33,490
Carried forward	131,482	105,118

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Notes to the Financial Statements - continued
for the Year Ended 31 October 2025

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	31.10.25	31.10.24
	£	£
Brought forward	131,482	105,118
Museums & Galleries Scotland	7,872	4,390
The Robertson Trust	10,000	10,000
Galson Estate Trust	12,753	7,552
Western Isles Development Trust	-	10,000
Association of Independent Museums	-	4,590
NHS Western Isles	17,500	-
National Lottery Community Fund	25,346	32,007
The Hugh Fraser Foundation	5,000	5,000
The Prince's Countryside Fund	-	12,500
Motability - Community Transport	21,146	20,920
Feisean nan Gaidheal	-	540
Scottish Land Fund	3,700	8,438
Western Isles Lottery	-	750
Third Sector Hebrides	-	500
Uist Council of Voluntary Organisations	3,230	3,380
	238,029	225,685

6. RAISING FUNDS

Other trading activities

	31.10.25	31.10.24
	£	£
Purchases	77,015	93,797

7. CHARITABLE ACTIVITIES COSTS

8. SUPPORT COSTS

	Governance costs
	£
Museum and heritage centre	3,160

9. NET INCOME/(EXPENDITURE)

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

	31.10.25	31.10.24
	£	£
Depreciation - owned assets	64,570	65,530
Other operating leases	1,912	1,912

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 October 2025

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2025 nor for the year ended 31 October 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2025 nor for the year ended 31 October 2024.

11. STAFF COSTS

	31.10.25	31.10.24
	£	£
Wages and salaries	242,544	237,252
Social security costs	21,137	17,042
Other pension costs	4,012	3,823
	267,693	258,117

The average monthly number of employees during the year was as follows:

	31.10.25	31.10.24
Charitable activities	15	12
Management and administration	5	5
	20	17

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	31,169	-	31,169
Charitable activities			
Museum and heritage centre	14,472	225,685	240,157
Other trading activities	202,342	-	202,342
Investment income	10,749	-	10,749
Total	258,732	225,685	484,417
EXPENDITURE ON			
Raising funds	93,797	-	93,797
Charitable activities			
Museum and heritage centre	185,283	282,584	467,867
Total	279,080	282,584	561,664
NET INCOME/(EXPENDITURE)	(20,348)	(56,899)	(77,247)

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 October 2025

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	111,132	1,316,330	1,427,462
TOTAL FUNDS CARRIED FORWARD	90,784	1,259,431	1,350,215

13. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 November 2024 and 31 October 2025	10,950
AMORTISATION	
At 1 November 2024 and 31 October 2025	10,950
NET BOOK VALUE	
At 31 October 2025	-
At 31 October 2024	-

14. TANGIBLE FIXED ASSETS

	Buildings £	Plant and machinery £	Equipment and fittings £
COST			
At 1 November 2024	1,247,589	22,879	120,376
Additions	24,031	-	-
At 31 October 2025	1,271,620	22,879	120,376
DEPRECIATION			
At 1 November 2024	178,268	14,268	68,962
Charge for year	24,952	4,575	16,000
At 31 October 2025	203,220	18,843	84,962
NET BOOK VALUE			
At 31 October 2025	1,068,400	4,036	35,414
At 31 October 2024	1,069,321	8,611	51,414

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Notes to the Financial Statements - continued
for the Year Ended 31 October 2025

14. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 November 2024	86,130	39,604	1,516,578
Additions	15,995	-	40,026
At 31 October 2025	102,125	39,604	1,556,604
DEPRECIATION			
At 1 November 2024	27,000	30,765	319,263
Charge for year	16,450	2,593	64,570
At 31 October 2025	43,450	33,358	383,833
NET BOOK VALUE			
At 31 October 2025	58,675	6,246	1,172,771
At 31 October 2024	59,130	8,839	1,197,315

15. STOCKS

	31.10.25 £	31.10.24 £
Stocks	24,487	24,487

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.25 £	31.10.24 £
Trade debtors	1,291	198
Other debtors	26	-
	1,317	198

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.25 £	31.10.24 £
VAT	8,877	7,701
Accrued expenses	3,337	3,335
Deferred government grants	-	24,000
	12,214	35,036

continued...

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	31.10.25 Total funds £	31.10.24 Total funds £
Fixed assets	2,763	1,170,008	1,172,771	1,197,315
Current assets	95,710	69,578	165,288	187,936
Current liabilities	(12,213)	(1)	(12,214)	(35,036)
	86,260	1,239,585	1,325,845	1,350,215

19. MOVEMENT IN FUNDS

	At 1.11.24 £	Net movement in funds £	At 31.10.25 £
Unrestricted funds			
General fund	90,783	(4,523)	86,260
Restricted funds			
Projects fund	180,113	9,057	189,170
Taigh Dhonnchaidh fund	6,000	(1,000)	5,000
Buildings fund	1,073,319	(27,904)	1,045,415
	1,259,432	(19,847)	1,239,585
TOTAL FUNDS	1,350,215	(24,370)	1,325,845

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	238,662	(243,185)	(4,523)
Restricted funds			
Projects fund	238,029	(228,972)	9,057
Taigh Dhonnchaidh fund	-	(1,000)	(1,000)
Buildings fund	-	(27,904)	(27,904)
	238,029	(257,876)	(19,847)
TOTAL FUNDS	476,691	(501,061)	(24,370)

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 October 2025

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.11.23 £	Net movement in funds £	At 31.10.24 £
Unrestricted funds			
General fund	111,132	(20,349)	90,783
Restricted funds			
Projects fund	207,492	(27,379)	180,113
Taigh Dhonnchaidh fund	8,000	(2,000)	6,000
Buildings fund	1,100,838	(27,519)	1,073,319
	1,316,330	(56,898)	1,259,432
TOTAL FUNDS	1,427,462	(77,247)	1,350,215

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	258,732	(279,081)	(20,349)
Restricted funds			
Projects fund	225,686	(253,065)	(27,379)
Taigh Dhonnchaidh fund	-	(2,000)	(2,000)
Buildings fund	(1)	(27,518)	(27,519)
	225,685	(282,583)	(56,898)
TOTAL FUNDS	484,417	(561,664)	(77,247)

General fund
The general fund represents unrestricted funds which the trustees are free to use in accordance with the charitable objects.

Projects fund
This represents grants received from public funding agencies and trusts and donations received from groups and individuals to assist with specified revenue and project costs.

Equipment fund
This represents grants received from public funding agencies and trusts to assist with the purchase of equipment and fittings. The funds are utilised to fund the future depreciation of the capital expenditure.

Taigh Dhonnchaidh fund
This represents the net book value of the property known as Taigh Dhonnchaidh which was donated to the charity in 1998. The property has been valued at £72,750 on 4 February 2004. The funds are utilised to fund the future depreciation of the property.

Buildings fund

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 October 2025

19. MOVEMENT IN FUNDS - continued

This represents the value at which the premises at Cross School was transferred from the local authority, Comhairle nan Eilean Siar, to the charity in 2013. The funds are utilised to fund the future depreciation of the property.

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2025.

21. LIMITED BY GUARANTEE

The company is limited by guarantee and has no share capital. The liability of each member in the event of the company being wound up is restricted to £1.

22. PERMANENT ENDOWMENTS

The property known as Taigh Dhonnchaidh has been donated to the charity to be utilised for the continuing appreciation of music and art within the community. A separate charitable limited company has been established to manage and operate the Taigh Dhonnchaidh arts and music centre.

Detailed Statement of Financial Activities
for the Year Ended 31 October 2025

	Unrestricted funds £	Restricted funds £	31.10.25 Total funds £	31.10.24 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	17,465	-	17,465	30,015
Gift aid	1,229	-	1,229	1,154
	18,694	-	18,694	31,169
Other trading activities				
Tearoom income	130,275	-	130,275	134,030
Shop income	59,191	-	59,191	68,312
Criomagan income	1,210	-	1,210	-
	190,676	-	190,676	202,342
Investment income				
Rents received	11,783	-	11,783	10,200
Bank account interest	435	-	435	549
	12,218	-	12,218	10,749
Charitable activities				
Grants	-	238,029	238,029	225,685
Membership fees	2,967	-	2,967	2,045
CEN In-house publications	1,333	-	1,333	3,731
Hire of facilities	-	-	-	492
Other income	2,274	-	2,274	3,204
Employment allowance	10,500	-	10,500	5,000
	17,074	238,029	255,103	240,157
Total incoming resources	238,662	238,029	476,691	484,417
EXPENDITURE				
Other trading activities				
Tearoom purchases	38,685	-	38,685	51,065
Shop purchases	38,330	-	38,330	42,732
	77,015	-	77,015	93,797
Charitable activities				
Wages	102,565	139,979	242,544	237,252
Social security	8,895	12,242	21,137	17,042
Pensions	748	3,264	4,012	3,823
Other operating leases	1,912	-	1,912	1,912
Projects	-	25,212	25,212	20,243
Carried forward	114,120	180,697	294,817	280,272

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Detailed Statement of Financial Activities
for the Year Ended 31 October 2025

	Unrestricted funds	Restricted funds	31.10.25 Total funds	31.10.24 Total funds
	£	£	£	£
Charitable activities				
Brought forward	114,120	180,697	294,817	280,272
Insurance	4,437	-	4,437	3,996
Light and heat	15,438	-	15,438	13,678
Telephone	2,485	-	2,485	1,977
Postage and stationery	2,416	-	2,416	3,161
Advertising	1,170	-	1,170	700
Licences	362	-	362	902
Rates and water	1,714	-	1,714	1,606
Travel expenses	891	-	891	-
Training costs	745	-	745	75
Repairs and renewals	5,855	-	5,855	14,347
Motor Expenses	-	9,988	9,988	5,708
IT maintenance	5,226	-	5,226	4,381
Memberships and subscriptions	375	-	375	2,028
Legal and professional fees	67	-	67	62,270
General charges	3,507	-	3,507	588
Rent	-	3,750	3,750	-
Depreciation of tangible fixed assets	1,131	63,441	64,572	65,527
Bank charges	3,071	-	3,071	4,401
	163,010	257,876	420,886	465,617
Support costs				
Governance costs				
Accountancy fees	3,160	-	3,160	2,250
Total resources expended	243,185	257,876	501,061	561,664
Net (expenditure)/income	(4,523)	(19,847)	(24,370)	(77,247)

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