SCOTTISH CHARITY NUMBER SC000734

TOLSTA CEMETERY TRUST

TRUSTEES' ANNUAL REPORT AND ACCOUNTS
Year ended 31 January 2026

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

www.mannjudd.co.uk

TRUSTEES' ANNUAL REPORT AND ACCOUNTS
Year ended 31 January 2026

Current trustees

Contact address

Windyridge, Hill Street, North Tolsta, Isle of Lewis HS2 0NG

Governing document

Tolsta Cemetery Trust is a charitable unincorporated association and the purposes and administration arrangements are set out in the constitution which was adopted on 19 December 1979.

Recruitment and appointment of Trustees

The members of the management committee, who are the trustees for the purposes of charity law, are appointed, or re-appointed at the annual general meeting. At the fourth annual general meeting following their appointment, the Chairman, Secretary, treasurer and trustees stand down and can be re-elected. However they cannot be re-elected to the same position.

Charitable purposes

The charitable purposes are the general maintenance and upkeep of:

- The cemetery grounds, including fencing and drainage;
- The access road to the cemetery.

Activities and achievements

During the year the charity continued to meet the purposes above.

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Trustee remuneration and expenses
The trustees received no remuneration or expenses in the year under review or in the previous year.

Plans for the future
The charity aims to continue the maintenance of the areas it is responsible for.

Reserves
The trustees consider that the funds held amounting to £18,164 (2025 - £18,951) are adequate, but not excessive, to enable the Trust to continue to provide the current level of charitable services to beneficiaries.

Approved by the Trustees and signed on their behalf

John M. Macdonald
John Murdo MacDonald
Chair

Date 12.04.26

RECEIPTS AND PAYMENTS ACCOUNT
Year ended 31 January 2026

	31st January 2026	31st January 2025
RECEIPTS	£	£
War graves commission	170	170
Collections	4,143	3,677
Donations and legacies	260	230
Lairs	210	1,200
TOTAL RECEIPTS	4,783	5,277
PAYMENTS		
Payments for charitable activities:		
Cemetery upkeep/Fencing/Drainage	-	350
New cemetery access road	-	-
Signage	-	706
Container site preparation	-	844
Cemetery cleaning	5,250	4,500
Fuel	73	100
Card Reader Charge	19	-
Postage	-	11
	5,342	6,511
Governance costs:		
Accountancy	228	222
TOTAL PAYMENTS	5,570	6,733
Excess of receipts over payments for year	**(787)**	**(1,456)**

STATEMENT OF BALANCES
As at 31 January 2026

	31st January 2026 £	31st January 2025 £
CASH AT BANK		
Opening balances	18,951	20,407
Excess of receipts over payments for year	(787)	(1,456)
Closing balances	18,164	18,951

Represented by:		
Cash on hand	151	60
Treasurers a/c 00966706	18,013	18,891
Closing balances	18,164	18,951

Approved by the Trustees and signed on their behalf.

....
Murdo MacRitchie
Treasurer

Date ......17/4/26.......

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Independent Examiners' Report to the Trustees of Tolsta Cemetery Trust

I report on the accounts of the charity for the year ended 31 January 2026 which are set out on pages 3 and 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. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 independent examiners' statement
My examination is 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 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 examiners' 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, and
- 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.

....
A Cumming
Institute of Chartered Accountants of Scotland

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26 Lewis Street
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Date 4 June 2026