

**Report of the Trustees and
Financial Statements for the Year Ended 30 November 2025
for
URRAS EACHDRAIDH UIBHIST A'DEAS**

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

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for the Year Ended 30 November 2025

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**Report of the Trustees
for the Year Ended 30 November 2025**

The trustees present their report with the financial statements of the charity for the year ended 30 November 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. To promote an active interest in the history, heritage and culture of South Uist.
2. To collect, identify and preserve documents and artefacts.
3. To organise and arrange exhibitions, displays, lectures and other events relating to the work of the charity.

Significant activities

1. Supervision of exhibition and allowing access to the general public.
2. Organisation of evening ceilidhs.
3. Leasing of cafe and craft shop facilities.
4. Operating museum shop.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The charity supervised and maintained an exhibition in the museum which provided information for visitors to the area relating to the history of the locality. The charity also leased the cafeteria area to a local individual who provided light meals for visitors throughout the busy tourist season. The charity also leased a part of the complex to the "Uist Craft Producers" which they use as a retail shop for goods and crafts produced in Uist. The charity has seen a rise in visitor numbers year on year.

FINANCIAL REVIEW

Reserves policy

Urras Eachdraidh Uibhist a'Deas is now a well established entity and has been prudently managed by a succession of trustees since commencement. This has facilitated strong cash reserves and surpluses carried forward.

The museum is run by volunteers, which further enhances the reported surpluses.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

Trustees are recruited from the South Uist area from persons expressing an interest in the work of the charity and may have previously acted as volunteers with the supervision and administration of the charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have requested professional advice with regard to all aspects of the museum's activities. A rota system of volunteers is in place to ensure that the museum is adequately staffed and managed on a daily basis throughout the summer season. In order to minimise the amount of cash held on the premises the museum is increasing its use of card machines which is increasingly important at a time when bank opening times are being reduced.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC016426

Principal address

284 Daliburgh
Lochboisdale
South Uist
HS8 5SS

URRAS EACHDRAIDH UIBHIST A'DEAS

Report of the Trustees for the Year Ended 30 November 2025

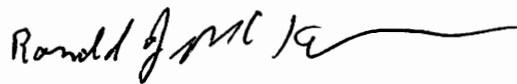
Trustees

Ronald Joseph Mackinnon Chairman
Nellie Flanagan Secretary
John Macmillan
Kate Macdonald
Katie Macdonald
James Campbell
Marion Morrison
Ceit MacDonald
Angus Andrew Macmillan (appointed 1.1.26)

Independent Examiner

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

Approved by order of the board of trustees on 22 March 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Ronald J Mackinnon', followed by a long horizontal flourish.

Ronald Joseph Mackinnon - Trustee

**Statement of Trustees' Responsibilities
for the Year Ended 30 November 2025**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner's Report to the Trustees of
Urras Eachdraidh Uibhist A'Deas**

I report on the accounts for the year ended 30 November 2025 set out on pages five to thirteen.

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.



A Cumming CA
The Institute of Chartered Accountants of Scotland

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

22 March 2026

URRAS EACHDRAIDH UIBHIST A'DEAS

Statement of Financial Activities for the Year Ended 30 November 2025

		Unrestricted funds £	Restricted fund £	30.11.25 Total funds £	30.11.24 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	4,688	-	4,688	3,938
Other trading activities	3	69,195	-	69,195	67,435
Investment income	4	1,309	-	1,309	1,734
Total		<u>75,192</u>	<u>-</u>	<u>75,192</u>	<u>73,107</u>
EXPENDITURE ON					
Charitable activities					
Charitable		40,303	-	40,303	42,321
Depreciation		15,914	17,327	33,241	32,947
Total		<u>56,217</u>	<u>17,327</u>	<u>73,544</u>	<u>75,268</u>
NET INCOME/(EXPENDITURE)		18,975	(17,327)	1,648	(2,161)
RECONCILIATION OF FUNDS					
Total funds brought forward		791,871	729,577	1,521,448	1,523,609
TOTAL FUNDS CARRIED FORWARD		<u>810,846</u>	<u>712,250</u>	<u>1,523,096</u>	<u>1,521,448</u>

The notes form part of these financial statements

URRAS EACHDRAIDH UIBHIST A'DEAS

Balance Sheet 30 November 2025

	Notes	Unrestricted funds £	Restricted fund £	30.11.25 Total funds £	30.11.24 Total funds £
FIXED ASSETS					
Tangible assets	7	552,129	712,249	1,264,378	1,295,271
CURRENT ASSETS					
Stocks	8	5,695	-	5,695	5,848
Debtors	9	889	-	889	-
Cash at bank and in hand		253,984	-	253,984	223,138
		<u>260,568</u>	<u>-</u>	<u>260,568</u>	<u>228,986</u>
CREDITORS					
Amounts falling due within one year	10	(1,851)	1	(1,850)	(2,809)
NET CURRENT ASSETS		<u>258,717</u>	<u>1</u>	<u>258,718</u>	<u>226,177</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>810,846</u>	<u>712,250</u>	<u>1,523,096</u>	<u>1,521,448</u>
NET ASSETS		<u>810,846</u>	<u>712,250</u>	<u>1,523,096</u>	<u>1,521,448</u>
FUNDS	11				
Unrestricted funds				810,846	791,871
Restricted funds				712,250	729,577
TOTAL FUNDS				<u>1,523,096</u>	<u>1,521,448</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 March 2026 and were signed on its behalf by:

Ronald Joseph Mackinnon - Trustee



Nellie Flanagan - Trustee



The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 30 November 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The presentation currency of the accounts is Pound sterling (£). The accounts are rounded to the nearest £1.

Going Concern

The Charity is a going concern and there are no material uncertainties casting significant doubt over its ability to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty

Fixed asset net book value and depreciation charges are the areas of the accounts which are affected by significant judgements and estimates. The directors exercise judgement in determining both the useful economic life and the likely residual value of the charity's assets. This judgement affects the rates of and charge for depreciation in the accounts for the year. It also therefore affects the net book value of the assets in the balance sheet.

Changes in accounting policies

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 2015).

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.

Income from government and other grants, whether capital grants or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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.

Tangible fixed assets

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

Improvements to property	- 2% depreciation on cost
Turbines	- 5% depreciation on cost
Fixtures and Fittings	- 20% depreciation on cost
Office Equipment	- 20% depreciation on cost

Stocks

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

Notes to the Financial Statements - continued
for the Year Ended 30 November 2025

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

Debtors and creditors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Heritage assets

The charity's museum is home to a number of exhibitions related to the social, domestic and cultural history of South Uist. Items on display include archaeological finds and historic crofting equipment from the surrounding area. Under FRS102 section 34, such items should be considered as Heritage Assets and recognised on the balance sheet where a value can be placed on them. All items have been donated to the charity and so have no cost attributable to them. The trustees have not undertaken a valuation of the items. The charity has insurance cover of £137,585 in relation to the museum however this will include the cost of display cases, staging equipment and listening posts and as such a reliable estimate cannot be made of the individual heritage assets' fair value.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	30.11.25 Total funds £	30.11.24 Total funds £
Donations	-	-	-	20
Grants	4,688	-	4,688	3,918
	<u>4,688</u>	<u>-</u>	<u>4,688</u>	<u>3,938</u>

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

	30.11.25 £	30.11.24 £
Comhairle nan Eilean Siar	1,688	3,916
Highlands & Islands Enterprise	3,000	-
Other grants	-	2
	<u>4,688</u>	<u>3,918</u>

Notes to the Financial Statements - continued
for the Year Ended 30 November 2025

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	30.11.25 Total funds £	30.11.24 Total funds £
Museum, rentals etc	66,614	-	66,614	67,435
Turbine income	2,581	-	2,581	-
	<u>69,195</u>	<u>-</u>	<u>69,195</u>	<u>67,435</u>

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	30.11.25 Total funds £	30.11.24 Total funds £
Deposit account interest	1,309	-	1,309	1,734
	<u>1,309</u>	<u>-</u>	<u>1,309</u>	<u>1,734</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2025 nor for the year ended 30 November 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2025 nor for the year ended 30 November 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,938	-	3,938
Other trading activities	67,435	-	67,435
Investment income	1,734	-	1,734
Total	<u>73,107</u>	<u>-</u>	<u>73,107</u>
EXPENDITURE ON			
Charitable activities			
Charitable	42,321	-	42,321
Depreciation	15,620	17,327	32,947
Total	<u>57,941</u>	<u>17,327</u>	<u>75,268</u>
NET INCOME/(EXPENDITURE)	15,166	(17,327)	(2,161)
RECONCILIATION OF FUNDS			
Total funds brought forward	776,705	746,904	1,523,609
TOTAL FUNDS CARRIED FORWARD	<u>791,871</u>	<u>729,577</u>	<u>1,521,448</u>

Notes to the Financial Statements - continued
for the Year Ended 30 November 2025

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Turbines £	Fixtures and Fittings £	Office Equipment £	Totals £
COST					
At 1 December 2024	1,520,703	42,575	2,600	891	1,566,769
Additions	-	-	2,350	-	2,350
At 30 November 2025	1,520,703	42,575	4,950	891	1,569,119
DEPRECIATION					
At 1 December 2024	251,935	19,159	404	-	271,498
Charge for year	30,416	2,129	520	178	33,243
At 30 November 2025	282,351	21,288	924	178	304,741
NET BOOK VALUE					
At 30 November 2025	1,238,352	21,287	4,026	713	1,264,378
At 30 November 2024	1,268,768	23,416	2,196	891	1,295,271

In 2006 the charity was gifted 0.18 hectares of land at Howmore, Isle of South Uist as part of a legacy. No work has ever been carried out on the land and no formal valuations have ever been undertaken.

8. STOCKS

	30.11.25 £	30.11.24 £
Stocks	5,695	5,848

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.25 £	30.11.24 £
VAT	889	-

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.25 £	30.11.24 £
Trade creditors	820	1,082
VAT	-	727
Accrued expenses	1,030	1,000
	1,850	2,809

Notes to the Financial Statements - continued
for the Year Ended 30 November 2025

11. MOVEMENT IN FUNDS

	At 1.12.24 £	Net movement in funds £	At 30.11.25 £
Unrestricted funds			
General fund	241,261	33,918	275,179
Designated Building Fund	550,610	(14,943)	535,667
	<u>791,871</u>	<u>18,975</u>	<u>810,846</u>
Restricted funds			
Restricted	729,577	(17,327)	712,250
	<u>729,577</u>	<u>(17,327)</u>	<u>712,250</u>
TOTAL FUNDS	<u>1,521,448</u>	<u>1,648</u>	<u>1,523,096</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	75,192	(41,274)	33,918
Designated Building Fund	-	(14,943)	(14,943)
	<u>75,192</u>	<u>(56,217)</u>	<u>18,975</u>
Restricted funds			
Restricted	-	(17,327)	(17,327)
	<u>-</u>	<u>(17,327)</u>	<u>(17,327)</u>
TOTAL FUNDS	<u>75,192</u>	<u>(73,544)</u>	<u>1,648</u>

Comparatives for movement in funds

	At 1.12.23 £	Net movement in funds £	At 30.11.24 £
Unrestricted funds			
General fund	211,152	30,109	241,261
Designated Building Fund	565,553	(14,943)	550,610
	<u>776,705</u>	<u>15,166</u>	<u>791,871</u>
Restricted funds			
Restricted	746,904	(17,327)	729,577
	<u>746,904</u>	<u>(17,327)</u>	<u>729,577</u>
TOTAL FUNDS	<u>1,523,609</u>	<u>(2,161)</u>	<u>1,521,448</u>

Notes to the Financial Statements - continued
for the Year Ended 30 November 2025

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	73,107	(42,998)	30,109
Designated Building Fund	-	(14,943)	(14,943)
	<u>73,107</u>	<u>(57,941)</u>	<u>15,166</u>
Restricted funds			
Restricted	-	(17,327)	(17,327)
	<u>-</u>	<u>(17,327)</u>	<u>(17,327)</u>
TOTAL FUNDS	<u><u>73,107</u></u>	<u><u>(75,268)</u></u>	<u><u>(2,161)</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.12.23 £	Net movement in funds £	At 30.11.25 £
Unrestricted funds			
General fund	211,152	64,027	275,179
Designated Building Fund	565,553	(29,886)	535,667
	<u>776,705</u>	<u>34,141</u>	<u>810,846</u>
Restricted funds			
Restricted	746,904	(34,654)	712,250
	<u>746,904</u>	<u>(34,654)</u>	<u>712,250</u>
TOTAL FUNDS	<u><u>1,523,609</u></u>	<u><u>(513)</u></u>	<u><u>1,523,096</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	148,299	(84,272)	64,027
Designated Building Fund	-	(29,886)	(29,886)
	<u>148,299</u>	<u>(114,158)</u>	<u>34,141</u>
Restricted funds			
Restricted	-	(34,654)	(34,654)
	<u>-</u>	<u>(34,654)</u>	<u>(34,654)</u>
TOTAL FUNDS	<u><u>148,299</u></u>	<u><u>(148,812)</u></u>	<u><u>(513)</u></u>

12. RELATED PARTY DISCLOSURES

All related party transactions are detailed in Note 5.

**Detailed Statement of Financial Activities
for the Year Ended 30 November 2025**

	Unrestricted funds £	Restricted funds £	30.11.25 Total funds £	30.11.24 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	-	-	-	20
Grants	4,688	-	4,688	3,918
	<u>4,688</u>	<u>-</u>	<u>4,688</u>	<u>3,938</u>
Other trading activities				
Museum, rentals etc	66,614	-	66,614	67,435
Turbine income	2,581	-	2,581	-
	<u>69,195</u>	<u>-</u>	<u>69,195</u>	<u>67,435</u>
Investment income				
Deposit account interest	1,309	-	1,309	1,734
	<u>1,309</u>	<u>-</u>	<u>1,309</u>	<u>1,734</u>
Total incoming resources	<u>75,192</u>	<u>-</u>	<u>75,192</u>	<u>73,107</u>
EXPENDITURE				
Charitable activities				
Books, CD, Postcards etc	12,168	-	12,168	13,655
Insurance	3,200	-	3,200	3,162
Light and heat	9,715	-	9,715	13,116
Telephone	1,261	-	1,261	1,476
Postages & stationery	934	-	934	564
Advertising	240	-	240	-
Sundries	198	-	198	745
Repairs	8,913	-	8,913	6,514
Meals	2,039	-	2,039	1,258
Rates & water	38	-	38	-
Wages and cleaning	345	-	345	250
Depreciation - property improvements	13,607	17,327	30,934	30,818
Depreciation - turbines	2,129	-	2,129	2,129
Depreciation - computer equipment	178	-	178	-
	<u>54,965</u>	<u>17,327</u>	<u>72,292</u>	<u>73,687</u>
Support costs				
Governance costs				
Accountancy and legal fees	1,252	-	1,252	1,181
Professional fees	-	-	-	400
	<u>1,252</u>	<u>-</u>	<u>1,252</u>	<u>1,581</u>
Total resources expended	<u>56,217</u>	<u>17,327</u>	<u>73,544</u>	<u>75,268</u>
Net expenditure	<u>18,975</u>	<u>(17,327)</u>	<u>1,648</u>	<u>(2,161)</u>

This page does not form part of the statutory financial statements