**REGISTERED COMPANY NUMBER: SC214629 (Scotland)**
**REGISTERED CHARITY NUMBER: SC030892**

# Report of the Trustees and

# Financial Statements for the Year Ended 31 December 2025

# for

# URRAS EAGLAIS NA H-AOIDHE

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

URRAS EAGLAIS NA H-AOIDHE

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## Report of the Trustees
## for the Year Ended 31 December 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 December 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**

The objects of the charity are to safeguard, consolidate and carry out such works as may from time to time be necessary for the preservation of St. Columba's Church at Aignish, Point, Isle of Lewis or Eaglais na-h'Aoidhe and the historic cemetery thereof, thereby safeguarding and protecting an important example of the historical and architectural heritage of the Western Isles for the benefit of the public: and to enhance the physical and intellectual access of the general public to the Church and cemetery of St. Columba's, Uidh.

**Report of the Trustees**
**for the Year Ended 31 December 2025**

## ACHIEVEMENTS AND PERFORMANCE

**Chairman's report for AGM, 14th September 2026**

Significant events of the year:

2026 has been a busy year with both highs and lows.

On 5th February members met in Aros an Rubha with Louise Matthews (CDIG) and Carol Knott for their presentation of the proposed Outer Hebrides Unearthed/Point and Sandwick Unearthed Project. This would be an enhancement of the UHI project in the Uists to be based on augmented reality (AI). It would provide a historical view of the church to visitors outlining its cultural appearance over the centuries. It is to be a financially separate scheme but one which would provide enhanced cultural and educational benefit to Eaglais na h-Aoidhe at no cost to the Urras.

Gateway Project Plan:

It is still our intention to develop the triangle as a good quality, open air interpretation. It would be within a landscaped area which would be attractive to both cruise ship visitors and others - to include representation of the church and graveyard, a timeline, also giving information about the Raiders Monument and the archaeology of the Braighe area. Resin replicas of Roderick and Margaret Mackinnon's grave slabs would be incorporated together with a weather shelter. These may be designed around a walkway shaped like a Celtic knot or the figure S.

On 26th March Krystyna Pytasz met up with Liz and Helen whilst on a visit to Lewis on another project. It gave her an opportunity to discuss the current state of the repair plans for the West Chapel and its associated monuments. She also outlined some suggestions for the further historical interpretation of the church.

Repair work projects are still underway including the West chapel Gazebo, the repair of the Roderick stone, including the initial visit by Nic Boyes to survey it, the preparation of a conservation report and Method Statement and submission of a SMC application to HES for repairs to the slab. All the preliminary work we can do ourselves has been done; we have been promised significant part funding by Point and Sandwick Trust, but we are awaiting application responses from other funding bodies before we can proceed further.

This year the St. Columba's Day service in June met with obstacles and had to be cancelled.

A number of factors caused problems with the upkeep of the graveyard this year. Our contractor John Don was affected by illness and machinery breakdowns early in the season. This together with a protracted period of wet weather throughout the summer months led to massive overgrowing of both grass and weeds, leading to long, patchy periods before he got it under control. It has been decided that we should revisit tendering for the work next season to establish if there are better alternative landscaping and back-up solutions.

Fundraising, Projects & Publications:

A raffle in Buth an Rubha was held on Saturday 14th February - again raising a significant boost to our funding - thank you to Zena and those manning the table.

Our merchandise is well stocked this year and continues to sell well in local venues. It provides a steady income to cover annual costs of the Urras, church and grounds. The new Calanais Centre opened this summer and it is hoped that they will sell our stock again next season. We do need to consider recruiting someone to oversee and run the supply and accounting of stock as Fiona is no longer available to do so.

The Open Day this year is again scheduled as part of the Outer Hebrides Doors Open event on the first Saturday of September. The theme of "Heritage at Risk: Revive, Resist, Reimagine" is highly in keeping with our own ideals.

Judy totally rebuilt the Urras website last year and it is now up and functioning well.

Welcomes & Farewells:

The year began early with the need to restructure our directorship/committee situation due to the requirement to register Directors on the government's Companies House ID website. Not all directors wished to do so as the procedure was technically quite challenging, so our committee now lists registered Office holders and Directors and unregistered committee members separately. We are still the same team but recorded differently!

In April we welcomed Dan Morrison as a new Director. He is providing much needed computer and financial skill already and has taken over the operation of the People Counter and introduction of Stripe to the website. We are sorry to lose Fiona Mackinnon who has had to stand down from active participation due to ill health. She will remain a director, but we will miss her enthusiasm, ideas and skills and wish her all the best for the future.

**Report of the Trustees**
**for the Year Ended 31 December 2025**

Thanks to fellow Directors & Officers:
My thanks again to my fellow directors and committee members for their support, without them we would not have a successful future.
Liz and Helen provide the solid foundations of our team and for their help and enthusiasm I am very grateful.

Simon Riley
September 2026

## FINANCIAL REVIEW

**Reserves policy**
The policy of the charity is to use its reserves towards the upgrading of Eaglais Na H-Aoidhe.

The restricted fund is fully expended.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

**Governing document**
Urras Eaglais Na H-Aiodhe is a charitable company, limited by guarantee, as defined by the Companies Act 2006. Its purposes and administrative arrangements are set out in the constitution.

**Recruitment and appointment of new trustees**
All of the charity's trustees are appointed or reappointed by the members at the Annual General Meeting each year.

**Organisational structure**
The trustees have control of the charity and its property and funds.

The trustees must hold at least four meetings each year. Every issue may be determined by a simple majority of the votes cast at a meeting but a written resolution signed by all the trustees is as valid as a resolution passed at a meeting. Except for the chairman of the meeting, who has a second or casting vote, every trustee has one vote on each issue.

## REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Company number**
SC214629 (Scotland)

**Registered Charity number**
SC030892

**Registered office**
6 Newton Street
Stornoway
Isle Of Lewis
Western Isles
HS1 2RE

## Report of the Trustees for the Year Ended 31 December 2025

**Trustees**

| | | |
|---|---|---|
| C S Mackenzie | Honorary President | (resigned 29.9.25) |
| S E F Riley | Chair | |
| D Macleod | Treasurer | |
| E Chaplin | Company Secretary | |
| N Macleod | | (resigned 24.1.26) |
| J Macdonald | | |
| H Macdonald | | |
| D Macleod | | (resigned 20.1.26) |
| A Y Stewart | | (resigned 20.1.26) |
| A J Murray | | (resigned 22.1.26) |
| W C McKenzie | | |
| A W Macdonald | | |
| F M Mackinnon | | |
| I Morrison | | (appointed 14.4.26) |
| D J Macsween | | (resigned 24.1.26) |

**Company Secretary**
E Chaplin

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

**Website**
www.uichurch.co.uk

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Urras Eaglais Na H-Aoidhe for the purposes of company law) 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).

Company 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 company 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Report of the Trustees
## for the Year Ended 31 December 2025

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 14 September 2026 and signed on its behalf by:



E Chaplin - Trustee

**Independent Examiner's Report to the Trustees of**
**Urras Eaglais Na H-Aoidhe**

I report on the accounts for the year ended 31 December 2025 set out on pages seven to fourteen.

**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.



Andrew Cumming
The Institute of Chartered Accountants of Scotland

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

14 September 2026

## Statement of Financial Activities
## for the Year Ended 31 December 2025

| | Notes | Unrestricted fund £ | Restricted fund £ | 31.12.25 Total funds £ | 31.12.24 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | 2 | 5,126 | 1 | 5,127 | 11,802 |
| **EXPENDITURE ON** | | | | | |
| Raising funds | | 3,004 | - | 3,004 | - |
| **Charitable activities** | | | | | |
| Charitable activities | | 7,169 | - | 7,169 | 17,725 |
| Depreciation | | - | 12,534 | 12,534 | 12,534 |
| **Total** | | 10,173 | 12,534 | 22,707 | 30,259 |
| **NET INCOME/(EXPENDITURE)** | | (5,047) | (12,533) | (17,580) | (18,457) |
| **RECONCILIATION OF FUNDS** | | | | | |
| Total funds brought forward | | 20,149 | 175,472 | 195,621 | 214,078 |
| **TOTAL FUNDS CARRIED FORWARD** | | 15,102 | 162,939 | 178,041 | 195,621 |

The notes form part of these financial statements

## Balance Sheet
## 31 December 2025

| | Notes | Unrestricted fund £ | Restricted fund £ | 31.12.25 Total funds £ | 31.12.24 Total funds £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 6 | 4,390 | 162,938 | 167,328 | 179,862 |
| **CURRENT ASSETS** | | | | | |
| Cash at bank | | 10,868 | 1 | 10,869 | 15,915 |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 7 | (156) | - | (156) | (156) |
| **NET CURRENT ASSETS** | | 10,712 | 1 | 10,713 | 15,759 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 15,102 | 162,939 | 178,041 | 195,621 |
| **NET ASSETS** | | 15,102 | 162,939 | 178,041 | 195,621 |
| **FUNDS** | 8 | | | | |
| Unrestricted funds | | | | 15,102 | 20,149 |
| Restricted funds | | | | 162,939 | 175,472 |
| **TOTAL FUNDS** | | | | 178,041 | 195,621 |

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 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.

The notes form part of these financial statements



continued...

**Balance Sheet - continued**
**31 December 2025**

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 14 September 2026 and were signed on its behalf by:

D Macleod - Trustee

S E F Riley - Trustee

**Notes to the Financial Statements**
**for the Year Ended 31 December 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.

**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.

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

| | |
|---|---|
| Church conservation works | - 4% depreciation on cost |
| Equipment | - 20% depreciation on cost |

**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.

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.

## 2. DONATIONS AND LEGACIES

| | 31.12.25 | 31.12.24 |
|---|---|---|
| | £ | £ |
| Fundraising and donations | 3,917 | 3,802 |
| Grants | 1,210 | 8,000 |
| | 5,127 | 11,802 |

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

| | 31.12.25 | 31.12.24 |
|---|---|---|
| | £ | £ |
| Comhairle nan Eilean Siar | 500 | - |
| Stornoway Trust | - | 7,000 |
| Point and Sandwick Trust | 710 | - |
| Lewis Wind Power | - | 1,000 |
| | 1,210 | 8,000 |



continued...

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

## 3. NET INCOME/(EXPENDITURE)

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

| | 31.12.25 | 31.12.24 |
|---|---|---|
| | £ | £ |
| Depreciation - owned assets | 12,534 | 12,534 |

## 4. TRUSTEES' REMUNERATION AND BENEFITS

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

**Trustees' expenses**

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

## 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund | Restricted fund | Total funds |
|---|---|---|---|
| | £ | £ | £ |
| **INCOME AND ENDOWMENTS FROM** | | | |
| Donations and legacies | 3,802 | 8,000 | 11,802 |
| **EXPENDITURE ON** | | | |
| **Charitable activities** | | | |
| Charitable activities | 6,526 | 11,199 | 17,725 |
| Depreciation | - | 12,534 | 12,534 |
| **Total** | 6,526 | 23,733 | 30,259 |
| **NET INCOME/(EXPENDITURE)** | (2,724) | (15,733) | (18,457) |
| **RECONCILIATION OF FUNDS** | | | |
| Total funds brought forward | 22,873 | 191,205 | 214,078 |
| **TOTAL FUNDS CARRIED FORWARD** | 20,149 | 175,472 | 195,621 |



continued...

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

## 6. TANGIBLE FIXED ASSETS

| | Eaglais Na H-Aoidhe £ | Church conservation works £ | Equipment £ | Totals £ |
|---|---|---|---|---|
| **COST** | | | | |
| At 1 January 2025 and 31 December 2025 | 4,391 | 313,343 | 2,106 | 319,840 |
| **DEPRECIATION** | | | | |
| At 1 January 2025 | - | 137,872 | 2,106 | 139,978 |
| Charge for year | - | 12,534 | - | 12,534 |
| At 31 December 2025 | - | 150,406 | 2,106 | 152,512 |
| **NET BOOK VALUE** | | | | |
| At 31 December 2025 | 4,391 | 162,937 | - | 167,328 |
| At 31 December 2024 | 4,391 | 175,471 | - | 179,862 |

## 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.12.25 £ | 31.12.24 £ |
|---|---|---|
| Accrued expenses | 156 | 156 |

## 8. MOVEMENT IN FUNDS

| | At 1.1.25 £ | Net movement in funds £ | At 31.12.25 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 20,149 | (5,047) | 15,102 |
| **Restricted funds** | | | |
| General fund | 175,472 | (12,533) | 162,939 |
| **TOTAL FUNDS** | 195,621 | (17,580) | 178,041 |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 5,126 | (10,173) | (5,047) |
| **Restricted funds** | | | |
| General fund | 1 | (12,534) | (12,533) |
| **TOTAL FUNDS** | 5,127 | (22,707) | (17,580) |



continued...

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

## 8. MOVEMENT IN FUNDS - continued

**Comparatives for movement in funds**

| | At 1.1.24 | Net movement in funds | At 31.12.24 |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted fund** | 22,873 | (2,724) | 20,149 |
| **Restricted fund** | | | |
| General fund | 191,205 | (15,733) | 175,472 |
| **TOTAL FUNDS** | 214,078 | (18,457) | 195,621 |

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

| | Incoming resources | Resources expended | Movement in funds |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted fund** | 3,802 | (6,526) | (2,724) |
| **Restricted fund** | | | |
| General fund | 8,000 | (23,733) | (15,733) |
| **TOTAL FUNDS** | 11,802 | (30,259) | (18,457) |

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

| | At 1.1.24 | Net movement in funds | At 31.12.25 |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted fund** | 22,873 | (7,771) | 15,102 |
| **Restricted fund** | | | |
| General fund | 191,205 | (28,266) | 162,939 |
| **TOTAL FUNDS** | 214,078 | (36,037) | 178,041 |

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

| | Incoming resources | Resources expended | Movement in funds |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted fund** | 8,928 | (16,699) | (7,771) |
| **Restricted fund** | | | |
| General fund | 8,001 | (36,267) | (28,266) |
| **TOTAL FUNDS** | 16,929 | (52,966) | (36,037) |



continued...

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

## 9. RELATED PARTY DISCLOSURES

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

## Detailed Statement of Financial Activities for the Year Ended 31 December 2025

| | Unrestricted funds £ | Restricted funds £ | 31.12.25 Total funds £ | 31.12.24 Total funds £ |
|---|---|---|---|---|
| **INCOME AND ENDOWMENTS** | | | | |
| **Donations and legacies** | | | | |
| Fundraising and donations | 3,916 | 1 | 3,917 | 3,802 |
| Grants | 1,210 | - | 1,210 | 8,000 |
| | 5,126 | 1 | 5,127 | 11,802 |
| **Total incoming resources** | 5,126 | 1 | 5,127 | 11,802 |
| **EXPENDITURE** | | | | |
| **Other trading activities** | | | | |
| Books and merchandise | 3,004 | - | 3,004 | - |
| **Charitable activities** | | | | |
| Archaeological survey | 3,643 | - | 3,643 | 10,675 |
| Grass Cutting & Maintenance | 2,474 | - | 2,474 | 2,140 |
| Insurance | 212 | - | 212 | 177 |
| Meeting Costs | 38 | - | 38 | 36 |
| Administration | 610 | - | 610 | 593 |
| Gateway | - | - | - | 3,918 |
| Depreciation - Church conservation works | - | 12,534 | 12,534 | 12,534 |
| | 6,977 | 12,534 | 19,511 | 30,073 |
| **Support costs** | | | | |
| **Governance costs** | | | | |
| Accountancy fees | 192 | - | 192 | 186 |
| Total resources expended | 10,173 | 12,534 | 22,707 | 30,259 |
| **Net (expenditure)/income** | (5,047) | (12,533) | (17,580) | (18,457) |