

**REGISTERED COMPANY NUMBER: SC216090 (Scotland)**  
**REGISTERED CHARITY NUMBER: SC031179**

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2026**  
**for**  
**CEOLAS UIBHIST LIMITED**

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

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for the Year Ended 31 March 2026**

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**Report of the Trustees  
for the Year Ended 31 March 2026**

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 March 2026. 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**

Ceòlas was set up as a community managed company in February 2001 to develop and progress the work of the Summer School that had been set up as a pilot project in 1996 by Hamish Moore and Pròiseact nan Ealan.

The objectives within the articles of association are the advancement of education for public benefit in relation to the arts and culture of the Gaelic speaking communities of Scotland and its worldwide influences through:

- The organisation of an international summer school in South Uist.
- The promotion, encouragement and provision of education in traditional music, song and dance.
- The promotion, establishment, operation, encouragement, provision of education and training of any activity relating to the arts of the Gaelic speaking communities, with specific regard to the Gaelic and traditional arts and any other form of art which may be construed as being complementary with the foregoing.

**Report of the Trustees  
for the Year Ended 31 March 2026**

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

A variety of opportunities to be immersed in Gaelic whilst learning about folklore, stories, poetry, songs and the traditions of the land and sea.

Ceòlas continue to support and promote a range of events as well as work closely with a range of community partners and stakeholders.

The Ceòlas Summer School was held in July 2025 and welcomed over 100 students to Uist for a week-long celebration of Gaelic language, music, dance, and culture. Attendance remained strong throughout the programme, with all afternoon and evening events selling out. In response to growing international interest, the majority of performances, workshops, and cultural events were also streamed online, enabling wider participation and engagement with audiences across the world.

Throughout the year, Ceòlas delivered a varied and ambitious programme of cultural activity designed to promote and celebrate Gaelic heritage within the community and beyond. The annual symposium, held in July 2025, focused on the theme of old schools in Uist and explored their role within community history, language, and cultural identity. As part of its ongoing cultural promotion and partnership work, Ceòlas welcomed a number of visiting musicians and artists to Uist during the year. The organisation also partnered with Piping Live! to deliver Gaelic taster sessions as part of the internationally recognised festival programme, helping introduce new audiences to Gaelic language and culture.

It was fantastic for Ceòlas to be able to work with the world-renowned Celtic Colours Festival in Cape Breton, Canada. It was the perfect encapsulation of everything that Ceòlas has strived for since it began, celebrating and promoting the shared culture between Cape Breton and the Outer Hebrides.

It was an absolute pleasure to work with all of the incredible artists involved in the project and it reinforced our conviction that the work we do is incredibly valuable to the continuation and preservation of our shared heritage.

In November 2025, Ceòlas delivered Às an Tobar, a small scale literary festival celebrating Gaelic and Scots writing, song and creative exchange. The programme opened with a sold out performance by Sian in St Peter's Hall on Friday evening, followed by a well attended Saturday afternoon session with Martin MacIntyre and Màiri MacMillan, and a Sunday afternoon event led by Gordon Kerr and Marcas Mac an Tuairneir. Across the weekend, audiences engaged with bilingual readings, discussion and song, reinforcing Ceòlas' role as a creative hub and supporting high quality cultural activity in an island context.

The organisation also continued its long-standing partnership with University of Glasgow, delivering an immersive three-week Gaelic language programme in Uist for university students. Ceòlas recognises the invaluable contribution made by the local community in supporting language learning and cultural immersion. Students participated in a wide range of activities across Uist, engaging directly with the language, heritage, and traditions of the islands through community interaction, music, storytelling, and local events.



**Report of the Trustees  
for the Year Ended 31 March 2026**

**FINANCIAL REVIEW**

**Financial position**

The reserves at the end of the year were £198,761. Of this, £32,132 were fixed assets, leaving £166,629 liquid assets - split between:

- General - £22,296
- Contingency - £100,000
- Uist Gaelic Planning Officer - £20,333
- Gaelic - Uist Community Projects - £24,000

The deficit reported in 2024/25 brought the charity's unrestricted reserves into line with the reserves policy previously established by the trustees. The policy identified a target level equivalent to six months' running costs, calculated at £100,000, which remains the designated level of the contingency fund.

The deficit for the year reflected a number of planned strategic investments to support delivery of the organisation's business plan and future sustainability. These included the appointment of a Creative Director to help lead the organisation into Phase 2 of its strategic development.

During 2025/26, the organisation continued to focus on strengthening operational capacity, audience engagement and long-term financial sustainability. Trustees remain confident that projected income and secured funding will continue to meet planned expenditure, enabling reserves to be maintained at the target level set out within the reserves policy. Central to this confidence is the successful award of multi-year funding from Creative Scotland covering the period 2025-2028.

**Principal funding sources**

The company gratefully acknowledges funding received during the year from Creative Scotland, Bòrd na Gàidhlig, The Scottish Government, Comhairle nan Eilean Siar, Highlands and Islands Enterprise and all other financial supporters.

**Reserves policy**

In line with the organisation's financial control procedures, the trustees aim to build and maintain free financial reserves sufficient to enable the company to continue operating during challenging financial circumstances. Free financial reserves are those funds which are not tied up in fixed assets or designated and restricted funds.

**Contingency Fund**

The trustees consider it prudent to maintain unrestricted reserves at a level equivalent to six months' running costs in order to mitigate against the risk of funding delays or other unforeseen circumstances. The fund would also be available to settle liabilities in the event of a wind-up. This level continues to be set at £100,000.

At 31 March 2016, the trustees established an unrestricted contingency fund of £25,000 in order to identify this reserve separately. This increased to £50,000 during the year ended 31 August 2021 and subsequently increased to £100,000 during the year ended 31 March 2023. The reserves position at the end of 2025/26 remains in line with this policy target.

**Restricted funds**

The charity had the following restricted funds in operation during the year:

**Bòrd na Gàidhlig**

Ceòlas continued its role as lead organisation in supporting delivery of the Uist Gaelic Community Language Plan in partnership with the Uist Gaelic Stakeholder Group. The Uist Gaelic Development Officer post, funded by Bòrd na Gàidhlig, has now been extended and funding secured through to March 2028, ensuring continuity of community language development activity across Uist.

**Report of the Trustees  
for the Year Ended 31 March 2026**

**FUTURE PLANS**

Ceòlas launched a new business plan last year to support the development of Phase 2. Ceòlas remains a recognised worldwide ambassador for Gaelic language, music, dance, culture, and heritage. The organisation continues to nurture, promote, and showcase the legacy of past generations to existing and new audiences across the world, while embracing and fostering the cultural perspectives of current and future generations through digital, sustainable, and inclusive practices.

Ceòlas' core objective is to promote, encourage, and provide opportunities for engagement with Gaelic language and culture, bringing together traditional music, song, dance, folklore, and heritage in a unique and integrated way, with the community at the heart of all its work.

**Ceòlas' Key Values**

Ceòlas is committed to protecting, preserving, and developing the intangible cultural heritage of the Gaelic community. The organisation strives to create inspiring Gaelic experiences for local people and visitors throughout the year, including the potential development of multiple summer schools in the future. It provides informal and welcoming learning environments while continuing to host and support formal educational partnerships. Ceòlas supports progression, participation, and excellence for all learners and participants, while recognising the community as a vital and active part of the Gaelic language learning experience. The organisation promotes high-quality and inspirational performances that encourage young people to aspire to excellence and achievement, and continues to strengthen relationships with local, national, and international organisations through the development of both existing and new partnerships.

**Ceòlas' Strategic Aims**

Engagement and Outreach

Ceòlas will continue to engage local, national, and international audiences with Gaelic language and culture, fostering deeper participation and cultural connection. The organisation will involve the community in delivering programmes and supporting Gaelic-led activities that promote intergenerational learning, increase confidence, and strengthen language fluency. Through its platform, Ceòlas will continue to nurture relationships, skills, organisational capacity, and cultural engagement.

Opportunities and Innovation

Ceòlas will build on its established successes by embracing new opportunities and innovative approaches. Working collaboratively with stakeholders and partners, the organisation will expand its content and reach for local, national, and international audiences. Through digital platforms such as Instagram, YouTube, and Vimeo OTT, Ceòlas will continue to share authentic Gaelic heritage with wider and more diverse audiences.

Ambition and Transformational Change

Ceòlas has an ambitious vision to champion Gaelic language and culture for future generations. Working closely with the community, the organisation will collect, preserve, and share traditional dance, music, piping, song, and oral heritage through high-quality video and audio recording. These resources will be shared through events, educational activity, and digital platforms to support the revival and celebration of Uist's cultural traditions.

Leading and Strengthening Relationships

Ceòlas will continue to strengthen partnerships with organisations that share its vision and values, including collaborations with UHI North, West and Hebrides, Comunn na Gàidhlig, Stòras Uibhist, Cothrom, and Fèis Tìr a' Mhurain, MG Alba, SMO alongside other Gaelic partners. The organisation will continue to promote the use of Gaelic within public-sector organisations through new programmes and initiatives, while remaining the anchor organisation for the Uist Gaelic Language Plan.

Ceòlas will also support the Uist Repopulation Zone Plan by focusing on the role of Gaelic within the local economy, supporting local employment opportunities, and further strengthening the organisation's capacity to deliver its long-term ambitions.

Good Governance and Financial Management

Ceòlas has ambitious plans to expand its outreach, activities, partnerships, and audiences. Strong governance, effective leadership, and financial resilience will remain central to achieving these ambitions. The Board and staff team will continue to build organisational sustainability, overcome challenges, and ensure Ceòlas is well positioned for future growth and impact.



**Report of the Trustees  
for the Year Ended 31 March 2026**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 23 February 2001 and registered as a Scottish charity. 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 Company aims for a Board of Directors which is resident and representative of the Community in the Uists and which brings together expertise in the fields of, inter alia, Gaelic culture, education, media communication and the procurement of funding.

**Organisational structure**

As of March 2025, Ceòlas employs 5.6 members of staff and is overseen by a board of 11 directors, supported by a community committee. Isabell MacInnes was appointed to the role of chair of the board in June 2023.

**Cnoc Soilleir Ltd**

Cnoc Soilleir Ltd is the joint venture organisation and partnership formed between Ceòlas Uibhist and UHI North, West and Hebrides to take forward the development and operation of the Cnoc Soilleir building and facility in Daliburgh, South Uist.

Cnoc Soilleir supports the delivery and growth of Ceòlas' community led activity in Gaelic learning, music and dance, and the educational and learning opportunities provided by UHI North, West and Hebrides and provides an iconic and modern facility with Gaelic at its heart at the centre of the South Uist community.

The Board of Cnoc Soilleir Ltd consists of two members each from the Board of each of the partner organisations, and an independent director. Currently, charges are calculated on a 50% split. Ceòlas will take on the responsibility of the second phase of Cnoc Soilleir whilst working closely with UHI North, West and Hebrides to continue to develop the first phase.

**Report of the Trustees  
for the Year Ended 31 March 2026**

**STRUCTURE, GOVERNANCE AND MANAGEMENT****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.

A risk register has been developed by the trustees and those risks identified as high or moderate have been summarised below, together with the steps taken to mitigate the exposure:

<b>Risk description</b>	<b>Mitigation</b>
<b>Core activities</b>	
Regular funding applications for core organisational activity unsuccessful	- Review funding strategies on an annual basis- Identify alternative funding opportunities- Seek additional/alternative funding to support core activity- Consider cancellation of core activity or scaling down.
Additional funding applications for core organisational activity unsuccessful	- Scale-down additional activity- Consider cancellation of additional activity.
Bookings for core activity low/below budget requirements	- Advertise core events early and regularly- Monitor participants figures to review engagement.- Apply strategies to attract new audiences.
Core activity runs over-budget	- Costs to be closely monitored in connection to the budget.
Travel disruption impact on core activities.	- Monitor travel routes to ensure that a proposed plan B is in place.
<b>Cnoc Soilleir</b>	
One of the partners chooses to withdraw from the partnership.	- Partners operate in close contact ensuring that communication is open and transparent throughout.- Regular board meetings.
Core staff requirements beyond current organisational capacity	-Regular assessment of Cnoc Soilleir project requirements on core Ceòlas staff.- Identify additional training requirements and opportunities for core staff relevant to the project.
Ceòlas fail to grow activity to fill Cnoc Soilleir obligations	- Regular assessment of Ceòlas development through Cnoc Soilleir business plan.- Seek additional advice and expertise where required

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
SC216090 (Scotland)

**Registered Charity number**  
SC031179

**Registered office**  
Cnoc Soilleir  
Daliburgh  
Isle Of South Uist  
Western Isles  
HS8 5SS



**Report of the Trustees  
for the Year Ended 31 March 2026**

**Trustees**

W Macphee  
S A Mackay (resigned 30.6.25)  
A O'Henley  
I MacInnes  
J Macisaac  
S Macintyre  
P A Macdonald  
P Morrison  
C M Campbell  
L A Crouse  
S Macdonald Fraser (resigned 30.6.25)  
A MacLellan (appointed 30.6.25)  
M Maclean (appointed 30.6.25)  
M J R Steele (appointed 30.6.25)

**Independent Examiner**

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

**Interim Operations Manager**

Peggy Ann MacMillan (appointed August 2026)

**Bankers**

The Royal Bank of Scotland

**Website**

[www.ceolas.co.uk](http://www.ceolas.co.uk)

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Ceolas Uibhist Limited 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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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.

**CEOLAS UIBHIST LIMITED**

**Report of the Trustees  
for the Year Ended 31 March 2026**

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 1 June 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'I. MacInnes', followed by a small dot.

I MacInnes - Trustee

**Independent Examiner's Report to the Trustees of  
Ceolas Uibhist Limited**

I report on the accounts for the year ended 31 March 2026 set out on pages ten to twenty.

**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  
The Institute of Chartered Accountants of Scotland

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

1 June 2026



**Statement of Financial Activities  
for the Year Ended 31 March 2026**

		Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes				
Donations and legacies	3	255,378	66,424	321,802	190,273
<b>Charitable activities</b>					
Charitable activities		141,902	-	141,902	117,208
Other trading activities	4	15,570	-	15,570	11,834
Investment income	5	<u>-</u>	<u>-</u>	<u>-</u>	<u>113</u>
<b>Total</b>		<u>412,850</u>	<u>66,424</u>	<u>479,274</u>	<u>319,428</u>
<b>EXPENDITURE ON</b>					
Raising funds		7,009	-	7,009	4,555
<b>Charitable activities</b>					
Charitable activities		<u>389,380</u>	<u>33,703</u>	<u>423,083</u>	<u>372,691</u>
<b>Total</b>		<u>396,389</u>	<u>33,703</u>	<u>430,092</u>	<u>377,246</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	14	16,461 <u>24,043</u>	32,721 <u>(24,043)</u>	49,182 <u>-</u>	(57,818) <u>-</u>
<b>Net movement in funds</b>		40,504	8,678	49,182	(57,818)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>113,924</u>	<u>35,655</u>	<u>149,579</u>	<u>207,397</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>154,428</u>	<u>44,333</u>	<u>198,761</u>	<u>149,579</u>

The notes form part of these financial statements

**CEOLAS UIBHIST LIMITED**
**Balance Sheet  
31 March 2026**

	Notes	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	32,132	-	32,132	37,802
<b>CURRENT ASSETS</b>					
Stocks	11	1,200	-	1,200	1,200
Debtors	12	10,000	-	10,000	33,715
Cash at bank		<u>131,298</u>	<u>44,333</u>	<u>175,631</u>	<u>77,450</u>
		142,498	44,333	186,831	112,365
<b>CREDITORS</b>					
Amounts falling due within one year	13	(20,202)	-	(20,202)	(588)
<b>NET CURRENT ASSETS</b>		<u>122,296</u>	<u>44,333</u>	<u>166,629</u>	<u>111,777</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>154,428</u>	<u>44,333</u>	<u>198,761</u>	<u>149,579</u>
<b>NET ASSETS</b>		<u>154,428</u>	<u>44,333</u>	<u>198,761</u>	<u>149,579</u>
<b>FUNDS</b>	14				
Unrestricted funds				154,428	113,924
Restricted funds				<u>44,333</u>	<u>35,655</u>
<b>TOTAL FUNDS</b>				<u>198,761</u>	<u>149,579</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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

**CEOLAS UIBHIST LIMITED**

**Balance Sheet - continued**  
**31 March 2026**

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 1 June 2026 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'W Macphee', written in a cursive style.

W Macphee - Trustee

The notes form part of these financial statements



**Notes to the Financial Statements  
for the Year Ended 31 March 2026**

**1. STATUTORY INFORMATION**

The organisation is a charitable company limited by guarantee, incorporated in Scotland on 23 February 2001 and registered as a Scottish charity. 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.

The registered office and place of business is: Cnoc Soilleir, Daliburgh, Isle of South Uist, HS8 5SS.

The description of the charity's operations is included in the Report of Trustees.

**2. 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.

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 trustees 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.

**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.

Equipment - 15% depreciation on reducing balance

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2026**

**2. ACCOUNTING POLICIES - continued****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.

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.

**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.

**3. DONATIONS AND LEGACIES**

	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
Donations and Gift Aid	4,165	-	4,165	550
Grants	<u>251,213</u>	<u>66,424</u>	<u>317,637</u>	<u>189,723</u>
	<u>255,378</u>	<u>66,424</u>	<u>321,802</u>	<u>190,273</u>

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

	31.3.26 £	31.3.25 £
Creative Scotland	90,000	81,000
Comhairle nan Eilean Siar	16,488	8,342
Highlands and Islands Enterprise	18,380	-
Bord na Gaidhlig	190,924	80,000
Comunn Na Gaidhlig	-	2,450
BBC	-	750
Scottish Book Trust	-	700
Celtic Connections	-	10,881
University of the Highlands & Islands	-	5,600
The Touring Network	<u>1,845</u>	<u>-</u>
	<u>317,637</u>	<u>189,723</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2026**

**4. OTHER TRADING ACTIVITIES**

	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
Other sales and commissions	11,871	-	11,871	6,981
Other income	1,779	-	1,779	994
Fundraising and raffles	1,920	-	1,920	2,859
Project management fees	-	-	-	1,000
	<u>15,570</u>	<u>-</u>	<u>15,570</u>	<u>11,834</u>

**5. INVESTMENT INCOME**

	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
Bank account interest	-	-	-	113

**6. NET INCOME/(EXPENDITURE)**

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

	31.3.26 £	31.3.25 £
Depreciation - owned assets	<u>5,670</u>	<u>6,671</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

The following payments were made to trustees, in respect of activities carried out in delivering the charity's services:

- P Morrison received £700 (2025 - £2,137) in respect of teaching and musician fees
- S MacIntyre received £580 (2025 - £NIL) in respect of musician fees.
- I MacInnes received £200 (2025 - £225) in respect of being a Ceilidh Host.
- A O'Henley received £482 (2025 - £350) in respect of the UHI Partnership project.
- L Crouse received £1,671 (2025 - £843) in respect of translation services.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

**8. STAFF COSTS**

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

	31.3.26 <u>8</u>	31.3.25 <u>6</u>
All staff		

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



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2026

## 9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	190,273	-	190,273
<b>Charitable activities</b>			
Charitable activities	117,208	-	117,208
Other trading activities	11,806	28	11,834
Investment income	<u>113</u>	<u>-</u>	<u>113</u>
<b>Total</b>	<u>319,400</u>	<u>28</u>	<u>319,428</u>
<b>EXPENDITURE ON</b>			
Raising funds	4,555	-	4,555
<b>Charitable activities</b>			
Charitable activities	<u>347,578</u>	<u>25,113</u>	<u>372,691</u>
<b>Total</b>	<u>352,133</u>	<u>25,113</u>	<u>377,246</u>
<b>NET INCOME/(EXPENDITURE)</b>	(32,733)	(25,085)	(57,818)
Transfers between funds	<u>(10,451)</u>	<u>10,451</u>	<u>-</u>
<b>Net movement in funds</b>	(43,184)	(14,634)	(57,818)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>157,108</u>	<u>50,289</u>	<u>207,397</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>113,924</u>	<u>35,655</u>	<u>149,579</u>

## 10. TANGIBLE FIXED ASSETS

	Equipment £
<b>COST</b>	
At 1 April 2025 and 31 March 2026	<u>85,441</u>
<b>DEPRECIATION</b>	
At 1 April 2025	47,639
Charge for year	<u>5,670</u>
At 31 March 2026	<u>53,309</u>
<b>NET BOOK VALUE</b>	
At 31 March 2026	<u>32,132</u>
At 31 March 2025	<u>37,802</u>

**CEOLAS UIBHIST LIMITED**
**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2026**
**11. STOCKS**

	31.3.26	31.3.25
	£	£
Stocks	<u>1,200</u>	<u>1,200</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.26	31.3.25
	£	£
Grants receivable	10,000	20,250
Prepayments	<u>-</u>	<u>13,465</u>
	<u>10,000</u>	<u>33,715</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.26	31.3.25
	£	£
Credit card	2,282	416
Social security and other taxes	6,253	(1,928)
Pensions payable	66	-
Accrued expenses	<u>11,601</u>	<u>2,100</u>
	<u>20,202</u>	<u>588</u>

**14. MOVEMENT IN FUNDS**

	At 1.4.25 £	Net movement in funds £	Transfers between funds £	At 31.3.26 £
<b>Unrestricted funds</b>				
General fund	13,924	16,461	24,043	54,428
Contingency Fund	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
	113,924	16,461	24,043	154,428
<b>Restricted funds</b>				
Development Manager	11,612	(11,612)	-	-
Integration Manager	11,718	-	(11,718)	-
Adapt & Thrive	12,325	-	(12,325)	-
Uist Gaelic Planning Officer	-	20,333	-	20,333
Gaelic - Community Projects	<u>-</u>	<u>24,000</u>	<u>-</u>	<u>24,000</u>
	<u>35,655</u>	<u>32,721</u>	<u>(24,043)</u>	<u>44,333</u>
<b>TOTAL FUNDS</b>	<u>149,579</u>	<u>49,182</u>	<u>-</u>	<u>198,761</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2026

## 14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	412,850	(396,389)	16,461
<b>Restricted funds</b>			
Development Manager	-	(11,612)	(11,612)
Uist Gaelic Planning Officer	42,424	(22,091)	20,333
Gaelic - Community Projects	<u>24,000</u>	<u>-</u>	<u>24,000</u>
	<u>66,424</u>	<u>(33,703)</u>	<u>32,721</u>
<b>TOTAL FUNDS</b>	<u>479,274</u>	<u>(430,092)</u>	<u>49,182</u>

## Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	57,108	(32,733)	(10,451)	13,924
Contingency Fund	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
	157,108	(32,733)	(10,451)	113,924
<b>Restricted funds</b>				
Development Manager	19,553	(16,962)	9,021	11,612
Integration Manager	13,786	(2,068)	-	11,718
Adapt & Thrive	14,500	(2,175)	-	12,325
Radio Ceolas	<u>2,450</u>	<u>(3,880)</u>	<u>1,430</u>	<u>-</u>
	<u>50,289</u>	<u>(25,085)</u>	<u>10,451</u>	<u>35,655</u>
<b>TOTAL FUNDS</b>	<u>207,397</u>	<u>(57,818)</u>	<u>-</u>	<u>149,579</u>



**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2026**

**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	319,400	(352,133)	(32,733)
<b>Restricted funds</b>			
Development Manager	-	(16,962)	(16,962)
Integration Manager	-	(2,068)	(2,068)
Adapt & Thrive	-	(2,175)	(2,175)
Radio Ceolas	<u>28</u>	<u>(3,908)</u>	<u>(3,880)</u>
	<u>28</u>	<u>(25,113)</u>	<u>(25,085)</u>
<b>TOTAL FUNDS</b>	<u>319,428</u>	<u>(377,246)</u>	<u>(57,818)</u>

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

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.26 £
<b>Unrestricted funds</b>				
General fund	57,108	(16,272)	13,592	54,428
Contingency Fund	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
	157,108	(16,272)	13,592	154,428
<b>Restricted funds</b>				
Development Manager	19,553	(28,574)	9,021	-
Integration Manager	13,786	(2,068)	(11,718)	-
Adapt & Thrive	14,500	(2,175)	(12,325)	-
Radio Ceolas	2,450	(3,880)	1,430	-
Uist Gaelic Planning Officer	-	20,333	-	20,333
Gaelic - Community Projects	<u>-</u>	<u>24,000</u>	<u>-</u>	<u>24,000</u>
	<u>50,289</u>	<u>7,636</u>	<u>(13,592)</u>	<u>44,333</u>
<b>TOTAL FUNDS</b>	<u>207,397</u>	<u>(8,636)</u>	<u>-</u>	<u>198,761</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2026**

**14. MOVEMENT IN FUNDS - continued**

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 £
<b>Unrestricted funds</b>			
General fund	732,250	(748,522)	(16,272)
<b>Restricted funds</b>			
Development Manager	-	(28,574)	(28,574)
Integration Manager	-	(2,068)	(2,068)
Adapt & Thrive	-	(2,175)	(2,175)
Radio Ceolas	28	(3,908)	(3,880)
Uist Gaelic Planning Officer	42,424	(22,091)	20,333
Gaelic - Community Projects	<u>24,000</u>	<u>-</u>	<u>24,000</u>
	<u>66,452</u>	<u>(58,816)</u>	<u>7,636</u>
<b>TOTAL FUNDS</b>	<u><u>798,702</u></u>	<u><u>(807,338)</u></u>	<u><u>(8,636)</u></u>

**Transfers between funds**

The transfer of balances in the restricted funds for "Integration Manager" and "Adapt & Thrive" to the Unrestricted General Fund is due to the funds being closed as the capital expenditure held within these funds was fully expended in previous years, in accordance with the funding received.

**15. RELATED PARTY DISCLOSURES**

Related party disclosures are made in note 7.

**16. ULTIMATE CONTROLLING PARTY**

There is no ultimate controlling party.

**CEOLAS UIBHIST LIMITED**
**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2026**

	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations and Gift Aid	4,165	-	4,165	550
Grants	<u>251,213</u>	<u>66,424</u>	<u>317,637</u>	<u>189,723</u>
	255,378	66,424	321,802	190,273
<b>Other trading activities</b>				
Other sales and commissions	11,871	-	11,871	6,981
Other income	1,779	-	1,779	994
Fundraising and raffles	1,920	-	1,920	2,859
Project management fees	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
	15,570	-	15,570	11,834
<b>Investment income</b>				
Bank account interest	-	-	-	113
<b>Charitable activities</b>				
Student fees	120,837	-	120,837	93,093
Community events	<u>21,065</u>	<u>-</u>	<u>21,065</u>	<u>24,115</u>
	<u>141,902</u>	<u>-</u>	<u>141,902</u>	<u>117,208</u>
<b>Total incoming resources</b>	412,850	66,424	479,274	319,428
<b>EXPENDITURE</b>				
<b>Other trading activities</b>				
Purchases	7,009	-	7,009	4,555
<b>Charitable activities</b>				
Wages	139,779	23,928	163,707	184,788
Pension costs	3,505	297	3,802	3,664
Cape Breton tutors & travel	-	-	-	2,061
Venue and equipment hire	10,410	-	10,410	1,200
Tutor fees and travel	6,308	-	6,308	12,886
Website development	616	2,640	3,256	4,324
Insurance and licences	1,905	-	1,905	2,065
Translation	1,051	407	1,458	2,347
Symposia / conferences	2,428	-	2,428	2,357
Consultancy fees	11,850	5,425	17,275	-
Radio Ceolas	2,772	-	2,772	3,908
A's an Tobar	1,596	-	1,596	1,154
Ce'ilidh na Lasaig	5,844	-	5,844	13,497
UHI/CS Partnership	754	-	754	4,798
Carried forward	188,818	32,697	221,515	239,049

This page does not form part of the statutory financial statements

**CEOLAS UIBHIST LIMITED**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2026**

	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
<b>Charitable activities</b>				
Brought forward	188,818	32,697	221,515	239,049
Staff development & training	218	-	218	160
Summer school	63,345	-	63,345	33,992
Implementation costs	-	-	-	260
Gaelic classes	<u>58,645</u>	<u>-</u>	<u>58,645</u>	<u>30,838</u>
	311,026	32,697	343,723	304,299
<b>Support costs</b>				
<b>Management</b>				
Office rent and utilities	55,660	-	55,660	43,911
Office supplies and telephone	7,286	98	7,384	8,466
Advertising	882	120	1,002	3,267
Other travel and subsistence	1,275	788	2,063	-
Bank charges	428	-	428	976
Depreciation	<u>5,670</u>	<u>-</u>	<u>5,670</u>	<u>6,671</u>
	71,201	1,006	72,207	63,291
<b>Governance costs</b>				
Accountancy fees	5,633	-	5,633	4,525
Legal fees	-	-	-	468
Meeting expenses	1,520	-	1,520	-
Professional fees	<u>-</u>	<u>-</u>	<u>-</u>	<u>108</u>
	<u>7,153</u>	<u>-</u>	<u>7,153</u>	<u>5,101</u>
Total resources expended	<u>396,389</u>	<u>33,703</u>	<u>430,092</u>	<u>377,246</u>
Net (expenditure)/income	<u>16,461</u>	<u>32,721</u>	<u>49,182</u>	<u>(57,818)</u>

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