

Carragh-Cuimhne Cogaidh An Taobh Siar

Scotland · Charity number SC034125

Details

Status Active

Legal form Unincorporated association

Registered 2003-03-25

Register [View on the OSCR register](#)

Contact

Address 3 North Shawbost
Shawbost
Isle of Lewis
HS2 9BD

Activities

Activities: 'It does none of these'

Purposes: 'the advancement of human rights, conflict resolution or reconciliation'

What the charity does: To maintain the War Memorial and make it available for all to come and view pay respects

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: 1. The construction and maintenance of a War Memorial to commemorate those from the West Side (Dailbeag to Arnol) who gave their lives in the service of their country. 2) The creation of a Roll of Honour as a reminder of those, from the West Side on active service in times of conflict

Geography

- **Main operating location:** Western Isles
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£8,502	£794	-	1
2024-09-30	£2,473	£80	-	0
2023-09-30	£2,543	£43	-	0
2022-09-30	£0	£597	-	0
2021-09-30	£0	£0	-	0
2020-09-30	£0	£0	-	0

Carragh-Cuimhne Cogaidh An Taobh Siar

Scotland - Charity number SC034125

Accounts

SCOTTISH CHARITY NUMBER: SC034125

CARRAGH-CUIMHNE COGAIDH AN TAOBH SIAR
TRUSTEES ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

CARRAGH-CUIMHNE COGAIDH AN TAOBH SIAR

CONTENTS OF THE ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Page
General Information	1
Trustees' Report	2
Receipts and Payments Account	4
Statement of Balances	4
Independent Examiner's Report	5

CARRAGH-CUIMHNE COGAIDH AN TAOBH SIAR

GENERAL INFORMATION

FOR THE YEAR ENDED 30 SEPTEMBER 2025

ADDRESS:

Ealagro
4A Upper Coll
Isle of Lewis
HS2 0LT

SCOTTISH CHARITY NUMBER:

SC034125

INDEPENDENT EXAMINERS:

CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
Isle of Lewis
HS1 2DS

BANKERS:

Royal Bank of Scotland
17 North Beach Street
Stornoway
Isle of Lewis
HS1 2XH

CARRAGH-CUIMHNE COGAIDH AN TAOBH SIAR

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Scottish Charity Number	SC034125	
Current trustees	Iain Smith Gary Campbell Ian Hunter Catherine A Campbell Donald Morrison Roddy Murray Christine Murray Donald Smith John A Graham Donna Maclellan	(Chair) (Vice Chair) (Treasurer) (Clerk)
Other trustees during the year	Murdo Maclean	- resigned 07.10.25
Contact address	Ealagro 4A Upper Coll Isle of Lewis HS2 0LT	

Recruitment and appointment of Trustees

All of the Charity's trustees are appointed or reappointed by the members at our annual general meeting.

Governing document

The Charity is constituted as an unincorporated association. The purposes and administration of the charity are set out in our constitution.

Charitable purposes

1. The construction and maintenance of a War Memorial to commemorate those from the West Side (Dalbeg to Arnol) who gave their lives in the service of their country;
2. The creation of a Roll of Honour as a reminder of those, from the West Side on active service in times of conflict.

Activities and achievements

During the year, the Charity continued to maintain and manage the War Memorial and Roll of Honour.

Trustee remuneration and expenses

The trustees did not receive any remuneration or expenses during the year.

Financial position

As a result of the surplus of £6,706 during the year (2024 - surplus of £2,393), unrestricted funds of £4,628 (2024 - £5,422) and restricted funds of £9,500 (2024 - £2,000) were held at year-end. Restricted funds represent grants received to assist with the cost of landscaping at the War Memorial.

CARRAGH-CUIMHNE COGAIDH AN TAOBH SIAR

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Reserves policy

The general fund represents the unrestricted funds from past operating results not yet utilised. It also represents the free reserves of the charity. The trustees have examined the charity's requirements for reserves in light of the main risks to the charity and consider that sufficient reserves to cover emergency repairs and future repair and maintenance costs should be held in unrestricted reserves. The trustees consider that the level of unrestricted reserves held at year-end are sufficient to meet the association's ongoing operational requirements and enable the charity to continue with its activities for the forthcoming year. Funds are also raised for specific projects as required.

Approved by the Trustees and signed on their behalf by:



I Hunter

Trustee

Date: 19/6/26

CARRAGH-CUIMHNE COGAIDH AN TAOBH SIAR

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Unrestricted funds	Restricted funds	Year ended 30 September 2025	Year ended 30 September 2024
	£	£	£	£
Receipts:				
Donations	1,000	-	1,000	470
Grants:-				
CNES – Crown Estate	-	7,500	7,500	2,000
Bank interest	2	-	2	3
	<u>1,002</u>	<u>7,500</u>	<u>8,502</u>	<u>2,473</u>
Payments:				
Legal and professional fees	506	-	506	80
Repairs and maintenance	1,290	-	1,290	-
	<u>1,796</u>	<u>-</u>	<u>1,796</u>	<u>80</u>
Surplus/(deficit) for year	<u>(794)</u>	<u>7,500</u>	<u>6,706</u>	<u>2,393</u>

STATEMENT OF BALANCES
AT 30 SEPTEMBER 2025

	Unrestricted funds	Restricted funds	At 30 September 2025	At 30 September 2024
	£	£	£	£
Bank and cash in hand	<u>4,628</u>	<u>9,500</u>	<u>14,128</u>	<u>7,422</u>
Funds				
Opening funds	5,422	2,000	7,422	5,029
Surplus/(deficit) for year	<u>(794)</u>	<u>7,500</u>	<u>2,393</u>	<u>2,393</u>
	<u>4,628</u>	<u>9,500</u>	<u>7,422</u>	<u>7,422</u>

1. During the year, one trustee was reimbursed a total of £506 (2025: £nil) for expenses incurred on behalf of the charity. These costs related to legal and professional fees paid by the trustee and reclaimed through the charity.

No trustee received any remuneration for their services during the year.

Approved by the Trustees on 19/6/26 and signed on their behalf by:


.....
I Hunter

Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CARRAGH-CUIMHNE COGAIDH AN TAOBH SIAR

I report on the accounts of the charity for the year ended 30 September 2025 which are set out on page 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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 examiner's 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
 - 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.



Name: John E Moffat BA FCA

Address: CIB Services
Chartered Accountants and Business Advisers
63 Kenneth Street
Stornoway
Isle of Lewis
HS1 2DS

Date: 22/6/26