

**Scottish Charity Number: SC049334**

**TORMAN**

**TRUSTEES' ANNUAL REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 30 NOVEMBER 2025**

# **TORMAN**

## **Trustees' Annual Report and Accounts**

**For the year ended 30 November 2025**

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**TORMAN**  
**Trustees' Annual Report**  
**For the year ended 30 November 2025**

**Scottish Charity Number: SC049334**

**Current trustees**

S M Macmillan                      - Chair  
M Graham  
I Mackay  
E Macleod  
N J Macarthur                      - Treasurer

**Contact address**

Lochside, Breasclete, Isle of Lewis, HS2 9ED

**Recruitment and appointment of trustees**

All of the group's trustees are appointed or reappointed by the members at our annual general meeting in accordance with our constitution. The Annual General Meeting is usually held in December each year.

**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**

Our purpose, as recorded in our constitution, is to advance the musical and drama tuition and education of the local people, by providing tuition, workshops and musical performance opportunities.

**Activities and achievements**

This year Torman introduced chanter lessons in addition to ongoing guitar, keyboard and accordion lessons. Torman continues with ceilidhs in Breasclete and Carloway, and this gives pupils the opportunity to perform in public. Grants were received from the Crown Estate and Western Isles Development Trust, which has allowed Torman to provide all of the above activities free of charge.

**Trustee remuneration and expenses**

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

Approved by the trustees and signed on their behalf:



N J Macarthur - Trustee

Date: 18/3/26

**TORMAN**  
**Receipts and Payments Account**  
**For the year ended 30 November 2025**

	<b>Year Ended 30.11.25</b>			<b>Year Ended 30.11.24</b>
<b>Receipts</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	
Donations	<b>3</b>	<b>-</b>	<b>3</b>	950
Grants:				
Urras nan Tursachan	-	<b>190</b>	<b>190</b>	-
Crown Estate	-	<b>10,118</b>	<b>10,118</b>	6,000
Western Isles Development Trust	-	<b>200</b>	<b>200</b>	1,260
Feisean nan Gaidheal	-	<b>-</b>	<b>-</b>	70
	<b>3</b>	<b>10,508</b>	<b>10,511</b>	8,280
<b>Payments</b>				
Performer Fees	-	-	-	1,110
Fundraising Expenses	-	-	-	83
Tuition Fees	-	<b>4,880</b>	<b>4,880</b>	1,702
Equipment	-	<b>889</b>	<b>889</b>	3,405
Venue Hire	-	<b>36</b>	<b>36</b>	48
Travel	-	<b>520</b>	<b>520</b>	-
Share of Grant funding	-	<b>1,370</b>	<b>1,370</b>	-
Donations	-	-	-	40
Computer equipment	-	-	-	55
General expenses	-	<b>220</b>	<b>220</b>	60
	<b>-</b>	<b>7,915</b>	<b>7,915</b>	6,504
<b>Surplus / (Deficit) for the year</b>	<b>3</b>	<b>2,593</b>	<b>2,596</b>	1,776

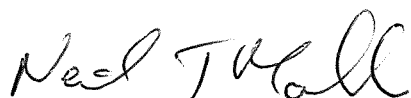
## TORMAN

### Statement of Balances

For the year ended 30 November 2025

	30.11.25	30.11.24
	£	£
<b>Bank and cash in hand</b>		
Opening balances	8,798	7,022
Surplus (deficit) for year	2,596	1,776
Bank balance as at 30.11.25	<u>11,394</u>	<u>8,798</u>
 <b>Funds</b>		
Unrestricted	3,730	3,727
Restricted	7,664	5,071
	<u>11,394</u>	<u>8,798</u>

Approved by the Trustees and signed on their behalf:



N J Macarthur - Trustee

Date: 18/3/26

## **Independent Examiner's Report to the Trustees of Torman**

I report on the accounts of the charity for the year ended 30 November 2025 which are set out on pages 3 to 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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 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 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 Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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: Alexander Gomez

Relevant Professional qualification/professional body: Chartered Public Finance Accountant/CIPFA

Address: 6 Airidhean Ur  
Marybank  
Isle of Lewis  
HS2 0BT

Date: 18/3/26