

# Cnoc Soilleir Limited

Scotland · Charity number SC051429

## Details

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Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2021-11-29
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address** Cnoc Soilleir  
Daliburgh  
Isle of South Uist  
HS8 5SS

**Website** <https://cnocsoilleir.org/>

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of citizenship or community development', 'the advancement of the arts, heritage, culture or science'

**What the charity does:** To promote Gàidhlig language, culture, music, research, formal education and creative arts to the community and beyond, and aim to be a beacon of excellence for the language and heritage

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

**Objectives:** 3.1 The Company shall operate for public benefit to: 3.1.1. advance formal education, research and other training and learning opportunities, particularly relating to the language and creative arts of Gaelic speaking communities, including, without limitation, music, song and dance. 3.1.2. advance Gaelic arts, heritage and culture including, without limitation, music, song and dance. and 3.1.3. advance education, arts, heritage, culture and citizenship or community development through the provision of opportunities for students and visitors, primarily to South Uist and more widely to The Western Isles, to engage with the local community, including fluent Gaelic speakers and tradition bearers that promote and celebrate local culture and heritage.

## Geography

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

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£105,862	£105,049	-	4
2024-07-31	£222,317	£243,234	-	4
2023-07-31	£275,197	£211,597	-	4
2022-07-31	£5,403,322	£67,024	-	4

**Cnoc Soilleir Limited**

Scotland - Charity number SC051429

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# Accounts

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**REGISTERED COMPANY NUMBER: SC635033 (Scotland)**  
**REGISTERED CHARITY NUMBER: SC051429**

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 July 2025**  
**for**  
**CNOC SOILLEIR LIMITED**

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

**Contents of the Financial Statements  
for the Year Ended 31 July 2025**

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**Report of the Trustees  
for the Year Ended 31 July 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 July 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**

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 will support 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 provide 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. The Board is responsible for the leadership and governance of Cnoc Soilleir, and to ensure the full vision and ambition for Cnoc Soilleir is realised, and a sustainable operating model is in place to maximise the potential of Cnoc Soilleir for the two partner organisations and the wider community and stakeholders of Uist.

Cnoc Soilleir is designed to support the growth of Ceòlas' community-led activity around Gaelic language learning, music and dance, including the highly acclaimed Summer School, Winter Festival, Song Conference and Symposium. It is also designed to provide a high-quality teaching and learning environment for UHI North, West and Hebrides, with Archaeology and the HNC Music degree and short course delivery now operating from the building.

Cnoc Soilleir Limited is committed to playing its part in the Fair Work Convention's vision that by 2025, people in Scotland will have a world-leading working life where fair work drives success, wellbeing and prosperity for individuals, businesses, organisations and society. We are therefore developing a workplace that is built on the five key dimensions of Fair Work: effective voice, opportunity, security, fulfilment and respect. Cnoc Soilleir Limited has been accredited as a Living Wage Employer by the Living Wage Foundation

There is the opportunity for the local community to access wider online course provision from across UHI, and for UHI Uist based students to use Cnoc Soilleir as a base from which to learn, research and engage, helping to embed tertiary education within the community of Uist and deliver the UHI ethos of the college in the community.

The charitable company shall operate for public benefit to:

- advance formal education, research and other training and learning opportunities, particularly relating to the language and creative arts of Gaelic speaking communities, including, without limitation, music, song and dance;
- advance Gaelic arts, heritage and culture including, without limitation, music, song and dance; and
- advance education, arts, heritage, culture and citizenship or community development through the provision of opportunities for students and visitors, primarily to South Uist and more widely to the Western Isles, to engage with the local community, including fluent Gaelic speakers and tradition bearers that promote and celebrate local culture and heritage.

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

**STRATEGIC REPORT**

**Achievements and performance**

**Charitable activities**

**KEY ACTIVITIES AND ACHIEVEMENTS FOR THE YEAR AUGUST 2024- JULY 2025**

This has been the third full year of operation for Cnoc Soilleir since taking occupation from the main contractors in May 2022, and a formal opening event in September 2022.

At the start of the year on 1st August 2023 UHI North, West and Hebrides was vested as a new merged college incorporating the former colleges of UHI Outer Hebrides, West Highland, and North Highland. During this time, they have undergone strategic and curriculum review to set themselves up for future activities, growth and development. Ceòlas have continued their activities including Gaelic language teaching, their flagship summer school, other events and Rèidio Cheòlais.

As well as supporting UHI North, West and Hebrides and Ceòlas, Cnoc Soilleir staff have hosted a number of key events including Book Launch about Orasaigh in collaboration with Taigh Chearsabhagh; Comhairle nan Eilean Siar Preschool event; Wedding Day Drinks Reception; First Responders Training; VisitScotland Tourism conference; Involve Foundation Public Participation event; Flora MacDonald Piping competition and recital; Audio recording with local authors for publishing house; winter and spring classes for Fèis Tir a'Mhurain; twice weekly termtime classes for Mairi MacLean School of Dance, Filming by Corcadal Productions, Macanta Media and Muckle Media.

The Wednesday Lunchtime Cidsin Ceilidh's attendance has grown substantially since its inception and now include a regular audience of 45-60 people from a core number of over 100 regulars; with performance by staff from across the building; visitors, and local regulars. With a small amount of funding from UCVO Warm Hub, and generous donations from those attending the sessions, we offer sandwiches, cake and biscuits alongside hot drinks as part of the event.

**Cnoc Soilleir Values**

Four core value sets were repeatedly raised and demonstrated through the Business Planning process in the run up to opening which capture the values that continue to drive the success of Cnoc Soilleir over the coming years:

- Trust and Partnership Working
- Open and welcoming
- Ambitious and Innovative
- Transparency and strong governance

**Cnoc Soilleir Performance Year 2 - 2024/25**

Approval for funding for Phase 2 Capital Project was confirmed in August 2024 and after the required tendering process, MacInnes Bros Ltd were awarded the contract. They started on site in October 2024 with a projected finish date of Spring 2026.

Ceòlas and UHI North, West and Hebrides staff have been key to Cnoc Soilleir's success, fostering collaboration and innovation. A fine example of this is the appointment of a 3 year funded PhD Research Student based in Cnoc Soilleir, in partnership with UHI Centre for History, UHI North, West and Hebrides and Ceòlas.

Building operations run smoothly under a part-time Facilities and Operations Manager, supported by cleaning and janitorial staff. There are clear protocols for third party and wider community use, which also generate extra income for the operating costs, whilst giving users of the facilities a positive experience. The Joint Operations Team coordinates activities via a shared calendar and weekly meetings.

The Phase One building has provided Ceòlas with its own home - purpose built for the learning and promotion of Gaelic language, and associated arts and heritage. Ceòlas has secured multi-year funding from both Creative Scotland and Bòrd na Gàidhlig which has allowed them to extend their staff team led by an Interim Operational Manager, alongside the part-time roles of Artistic Director and Social Media Officer, and the appointment of a full-time Creative Director.

The UHI North, West and Hebrides Archaeology team based in Cnoc Soilleir were successful in securing funding of £616,230 to extend their current Uist Unearthed project to cover both Barra and Harris. This will allow them to retain 2 existing members of staff and offer a new 2 year post based in Cnoc Soilleir.

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

**STRATEGIC REPORT**

**Financial review**

**Financial position**

**Capital Funding and Finance**

During this year we have continued to work with our stakeholders over Phase 2 and the capital funding was fully secured by August 2024.

The main contract for Phase 2 construction was tendered through the Public Contracts Scotland online process during the summer of 2024. There was only one valid tender bid on the closing date of 10 May, with a local contractor, with a 90-day period for holding the price. This was later extended until 3rd September 2024.

Phase 2 construction started on site in October 2024 with completion due in Spring 2026.

**Reserves policy**

The trustees have agreed a formal reserves policy of 3 months operating expenses.

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

**STRATEGIC REPORT**

**Future plans**

The successful operation to date has built a solid platform for growth and the following paragraphs set out an updated and Shared Vision and commitment from the Joint Venture partners for Cnoc Soilleir:

UHI North, West and Hebrides and Ceòlas share a commitment to the preservation, curation, development and dissemination of the Gaelic language, arts and culture, and of the unique attributes of the archaeology, landscape and environment of Uist. Together the partners will ensure that Uist and particularly Cnoc Soilleir will:

- be recognised as a centre for excellence for education, Gaelic language and culture
- provide high-quality cultural events and activities throughout the year
- provide excellent training, and employment opportunities
- be a centre for research in the Uist language, culture, traditions, history and landscape which records and preserves its unique culture and supports educational and dissemination programmes for an increasing number of participants both online and in Uist
- ensure that Gaelic is strengthened as the language of Uist and of Cnoc Soilleir, so that Uist thrives as a place where students and visitors learn from and engage with its Gaelic-speaking community.
- support a range of community activities and interactions with their language and culture and enable the community to be active participants in recording, research, education and dissemination.

These plans will support the Uist Repopulation ambitions of the Scottish Government and of Comhairle nan Eilean Siar, ensuring that Uist grows its reputation as a unique place to live and work and providing jobs to attract inward migration. The plans will promote Gaelic to those living in, returning or moving to the area and will empower third sector organisations and the network of Gaelic officers to action a Uist Gaelic Language Plan for the area which supports existing residents and new arrivals.

The community as key participants will gain confidence and pride in their language, culture and heritage, celebrating its music, song, and dance. The community will benefit both directly and indirectly from the increased economic activity and have access to wider lifelong learning through links to UHI.

UHI North, West and Hebrides and Ceòlas will work together to develop activities based in Uist which will deliver this commitment.

These activities will include:

- growth of education and lifelong learning in Gaelic culture and language, online and face to face in immersive learning and short-term residences, taking advantage of the strength of Gaelic as a spoken language on Uist to encourage wider interactions with the community
- continued delivery and expansion of Ceòlas cultural events including its highly acclaimed Summer School, Fèis Chullaig, Song Conference and Symposium
- working with service providers to increase the use of Gaelic in transport, media, health, social care, education, and childcare
- an expansion in the unique Uist dance heritage, developing both online and face to face provision, supported by research to capture the traditions of Uist dance
- an expansion in the unique Uist piping heritage, developing both online and face to face provision, supported by research to capture the heritage of Uist piping
- improved and broadened delivery of traditional music certified learning, both through the current provision and through stronger links to other existing UHI provision.
- links to existing UHI research centres to develop doctorate and post doctorate learnings in Uist culture, environment, history, archaeology and ecology
- increasing the UHI North, West and Hebrides vocational, trade and further education training opportunities for the Uist population
- development of immersion and lifelong learning provision in Uist culture, environment, history, archaeology and ecology supported by the research
- links to other universities and research centres to support residential provision to enable their learning and research
- stronger links to other key stakeholders including Uist Tourism, Comhairle nan Eilean Siar, and Stòras Uibhist, maximising the use of existing provision and resources and working together for mutual benefit.

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

**STRATEGIC REPORT**

These activities will enable and encourage direct participation by members of the community, as guardians and performers of Uist tradition, as learners, as providers of learning, informally and formally. The planned activities will take advantage of the facilities already developed at Cnoc Soilleir and its future expansion and will also support other facilities such as the accommodation already established on Uist.

**Cnoc Soilleir Phase 2**

The construction of Phase 2 started on site in October 2024, with completion and handover in the Spring of 2026.

The Phase Two building has always been seen as critical to achieving the transformational and shared vision for Cnoc Soilleir. At a practical level, full planning permission for the whole Cnoc Soilleir capital project including both phases was achieved in 2018, and full building warrant approval for both phases has been in place since 2020.

The Phase Two building, built to Passivhaus standards, will provide:

- A flexible performance hall, with acoustics suitable for music and performance, and a sprung floor suitable for dance learning, rehearsing, performances and ceilidhs
- Retractable auditorium seating for audiences of up to 200
- A small dance studio with sprung floor and mirrors
- Additional teaching spaces which can double up as green rooms and rehearsal space
- Accessible WC and shower
- Links to the control and recording facilities constructed in Phase One
- Further car parking as per the agreed site plan.

During the last year there has been a focus on developing activities and events that can make best use of the future facilities that will be delivered as part of Phase 2. As well as building on the existing activities and events that already take place in the completed Phase 1.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**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 is maintained and updated quarterly by the Joint Operations team.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

SC635033 (Scotland)

**Registered Charity number**

SC051429

**Registered office**

Cnoc Soilleir  
Daliburgh  
Isle of South Uist  
HS8 5SS

**Trustees**

A O'Henley  
N J Macpherson  
M E M Foxley  
I MacInnes  
R C Marshall

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Auditors**

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

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Cnoc Soilleir 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Mann Judd Gordon Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 8 April 2026 and signed on the board's behalf by:



N J Macpherson - Trustee

## **Report of the Independent Auditors to the Trustees and Members of Cnoc Soilleir Limited**

### **Opinion**

We have audited the financial statements of Cnoc Soilleir Limited (the 'charitable company') for the year ended 31 July 2025 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 July 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

## **Report of the Independent Auditors to the Trustees and Members of Cnoc Soilleir Limited**

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## **Report of the Independent Auditors to the Trustees and Members of Cnoc Soilleir Limited**

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach was as follows:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity and determined that the most significant are those that relate to employment matters and those relating directly to the preparation of the financial statements, that is FRS102, Charities SORP and the Companies Act 2006. The charity are also subject to data protection laws (GDPR). We assessed the risks of material misstatement in respect of fraud as follows:

As part of our audit team discussion, we identified if any particular area was more susceptible to misstatement. A list of the known related parties was compiled along with an expectation of transactions between them. We then made fraud enquires of those charged with governance and confirmed our related party list.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above. We corroborated our enquiries of those charged with governance by a review of the board minutes to date, a review of the bank statements to date, a review of the service organisation's payroll files for the year and a review of legal fees charged in the year for any evidence of legal or regulatory issues. Our considerations at planning were corroborated and no further legal or regulatory issues were noted.

We considered the risk of fraud through management override. Given the size of the entity, no accounting software is used by the client, and so testing of journals for example was considered unnecessary. Instead, a review of the year of bank statements was undertaken, to identify any large or unusual transactions. No transactions outside the normal course of business were identified.

Given the size of the entity, segregation of duties is limited, so we designed our audit procedures to identify and to address any material misstatements arising from this. Appropriate approval controls were found to be in place.

The engagement partner's assessment of whether the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations concluded that the overall risk was of fraud and misstatement was low and the experience of the audit team assigned was sufficient and no specialists were required. An appropriate level of materiality has been calculated in consideration of the inherent difficulty in detecting irregularities along with the perceived level of risk.

There are inherent limitations in the audit procedures described above that result in an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with International Standards on Auditing (UK). The further removed non-compliance with laws and regulations is from the events and financial transactions in the financial statements, the less likely the auditor is to become aware of it or recognise non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment through forgery, collusion, omission or misrepresentation. The primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees and Members of  
Cnoc Soilleir Limited**

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Cumming CA (Senior Statutory Auditor)  
for and on behalf of Mann Judd Gordon Ltd  
Chartered Accountants  
& Statutory Auditors  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
26 Lewis Street  
Stornoway  
Isle of Lewis  
HS1 2JF

27 April 2026

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 July 2025**

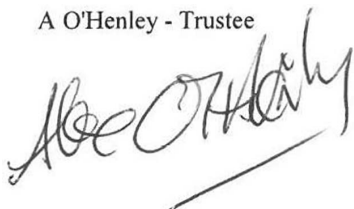
	Notes	Unrestricted funds £	Restricted funds £	31.7.25 Total funds £	31.7.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	5,820	1,417,136	1,422,956	137,674
<b>Charitable activities</b>					
Charitable activities	4	93,000	-	93,000	79,848
Investment income	3	7,042	-	7,042	4,795
<b>Total</b>		<u>105,862</u>	<u>1,417,136</u>	<u>1,522,998</u>	<u>222,317</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities	5	99,011	50,012	149,023	145,990
Governance		5,633	-	5,633	3,954
Depreciation		405	93,568	93,973	93,290
<b>Total</b>		<u>105,049</u>	<u>143,580</u>	<u>248,629</u>	<u>243,234</u>
<b>NET INCOME/(EXPENDITURE)</b>		813	1,273,556	1,274,369	(20,917)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		58,991	9,340,862	9,399,853	9,420,770
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>59,804</u></u>	<u><u>10,614,418</u></u>	<u><u>10,674,222</u></u>	<u><u>9,399,853</u></u>

**Statement of Financial Position  
31 July 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.7.25 Total funds £	31.7.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	5,373	8,430,471	8,435,844	6,401,542
<b>CURRENT ASSETS</b>					
Debtors	12	663	13,503	14,166	5,509
Cash at bank		64,160	2,170,444	2,234,604	2,998,305
		<u>64,823</u>	<u>2,183,947</u>	<u>2,248,770</u>	<u>3,003,814</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(10,392)	-	(10,392)	(5,503)
<b>NET CURRENT ASSETS</b>		<u>54,431</u>	<u>2,183,947</u>	<u>2,238,378</u>	<u>2,998,311</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>59,804</u>	<u>10,614,418</u>	<u>10,674,222</u>	<u>9,399,853</u>
<b>NET ASSETS</b>		<u>59,804</u>	<u>10,614,418</u>	<u>10,674,222</u>	<u>9,399,853</u>
<b>FUNDS</b>	14				
Unrestricted funds				59,804	58,991
Restricted funds				10,614,418	9,340,862
<b>TOTAL FUNDS</b>				<u>10,674,222</u>	<u>9,399,853</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8 April 2026 and were signed on its behalf by:

A O'Henley - Trustee



CNOC SOILLEIR LIMITED

Statement of Cash Flows  
for the Year Ended 31 July 2025

	Notes	31.7.25 £	31.7.24 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	1,364,575	(90,675)
Net cash provided by/(used in) operating activities		<u>1,364,575</u>	<u>(90,675)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(2,128,276)	(19,431)
Net cash used in investing activities		<u>(2,128,276)</u>	<u>(19,431)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		2,998,305	3,108,411
Cash and cash equivalents at the end of the reporting period		<u>2,234,604</u>	<u>2,998,305</u>

The notes form part of these financial statements

Notes to the Statement of Cash Flows  
for the Year Ended 31 July 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.7.25	31.7.24
	£	£
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	1,274,369	(20,917)
<b>Adjustments for:</b>		
Depreciation charges	93,973	93,290
Increase in debtors	(8,656)	(4,627)
Increase/(decrease) in creditors	4,889	(158,421)
	<u>1,364,575</u>	<u>(90,675)</u>
<b>Net cash provided by/(used in) operations</b>	<u><u>1,364,575</u></u>	<u><u>(90,675)</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.8.24	Cash flow	At 31.7.25
	£	£	£
<b>Net cash</b>			
Cash at bank	2,998,305	(763,701)	2,234,604
	<u>2,998,305</u>	<u>(763,701)</u>	<u>2,234,604</u>
<b>Total</b>	<u><u>2,998,305</u></u>	<u><u>(763,701)</u></u>	<u><u>2,234,604</u></u>

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

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 and 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, it is probable that the income will be received, and the amount can be measured reliably. In accordance with Section 5.27 of the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice, where funding is received in advance of the expenditure being incurred, the income is not deferred due to this. In addition, where funding is received for capital projects, the income is recognised in the Statement of Financial Activities and not deferred over the life of the asset.

**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.

Long leasehold	- 1% on cost
Fixtures and fittings	- 20% depreciation on cost

**Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

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

1. ACCOUNTING POLICIES - continued

**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.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**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.

2. DONATIONS AND LEGACIES

	31.7.25	31.7.24
	£	£
Donations	5,049	74
Grants	1,417,907	137,600
	<u>1,422,956</u>	<u>137,674</u>

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

	31.7.25	31.7.24
	£	£
Highlands and Islands Enterprises	561,532	44,544
Bord na Gaidhlig	22,927	6,000
Comhairle nan Eilean Siar - RCGF	832,678	86,316
UCVO	770	740
	<u>1,417,907</u>	<u>137,600</u>

3. INVESTMENT INCOME

	31.7.25	31.7.24
	£	£
Rents received	<u>7,042</u>	<u>4,795</u>

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

4. INCOME FROM CHARITABLE ACTIVITIES

		31.7.25	31.7.24
		£	£
Management fee	Activity Charitable activities	<u>93,000</u>	<u>79,848</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Charitable activities	144,573	4,450	149,023
Governance	-	5,633	5,633
Depreciation	<u>93,973</u>	-	<u>93,973</u>
	<u>238,546</u>	<u>10,083</u>	<u>248,629</u>

6. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Charitable activities	302	4,148	4,450
Governance	-	5,633	5,633
	<u>302</u>	<u>9,781</u>	<u>10,083</u>

7. NET INCOME/(EXPENDITURE)

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

	31.7.25	31.7.24
	£	£
Auditors' remuneration	5,700	4,200
Auditors' remuneration for non audit work	2,059	1,954
Depreciation - owned assets	<u>93,974</u>	<u>93,289</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

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

**Trustees' expenses**

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

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

9. STAFF COSTS

	31.7.25	31.7.24
	£	£
Wages and salaries	70,113	70,828
Other pension costs	1,196	990
	<u>71,309</u>	<u>71,818</u>

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

	31.7.25	31.7.24
All staff	<u>4</u>	<u>4</u>

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	28,818	108,856	137,674
<b>Charitable activities</b>			
Charitable activities	79,848	-	79,848
Investment income	4,795	-	4,795
<b>Total</b>	<u>113,461</u>	<u>108,856</u>	<u>222,317</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	107,768	38,222	145,990
Governance	3,264	690	3,954
Depreciation	-	93,290	93,290
<b>Total</b>	<u>111,032</u>	<u>132,202</u>	<u>243,234</u>
<b>NET INCOME/(EXPENDITURE)</b>	2,429	(23,346)	(20,917)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	56,562	9,364,208	9,420,770
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>58,991</u>	<u>9,340,862</u>	<u>9,399,853</u>

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

11. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 August 2024	6,444,630	142,311	6,586,941
Additions	2,118,236	10,040	2,128,276
At 31 July 2025	8,562,866	152,351	8,715,217
<b>DEPRECIATION</b>			
At 1 August 2024	128,959	56,440	185,399
Charge for year	65,106	28,868	93,974
At 31 July 2025	194,065	85,308	279,373
<b>NET BOOK VALUE</b>			
At 31 July 2025	8,368,801	67,043	8,435,844
At 31 July 2024	6,315,671	85,871	6,401,542

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25 £	31.7.24 £
Trade debtors	663	-
Prepayments and accrued income	13,503	5,509
	14,166	5,509

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25 £	31.7.24 £
Trade creditors	8	21
Social security and other taxes	884	840
Pension	490	442
Accrued expenses	9,010	4,200
	10,392	5,503

14. MOVEMENT IN FUNDS

	At 1.8.24 £	Net movement in funds £	At 31.7.25 £
<b>Unrestricted funds</b>			
General fund	58,991	813	59,804
<b>Restricted funds</b>			
Restricted Capital Fund	6,405,372	(93,569)	6,311,803
Restricted Capital Fund - Phase 2	2,935,490	1,367,125	4,302,615
	9,340,862	1,273,556	10,614,418
<b>TOTAL FUNDS</b>	9,399,853	1,274,369	10,674,222

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

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	105,862	(105,049)	813
<b>Restricted funds</b>			
Restricted Capital Fund	(1)	(93,568)	(93,569)
Restricted Capital Fund - Phase 2	1,394,210	(27,085)	1,367,125
Restricted Revenue Fund	22,927	(22,927)	-
	<u>1,417,136</u>	<u>(143,580)</u>	<u>1,273,556</u>
<b>TOTAL FUNDS</b>	<u>1,522,998</u>	<u>(248,629)</u>	<u>1,274,369</u>

Comparatives for movement in funds

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
<b>Unrestricted funds</b>			
General fund	41,177	17,814	58,991
Designated fund - admin post	15,385	(15,385)	-
	<u>56,562</u>	<u>2,429</u>	<u>58,991</u>
<b>Restricted funds</b>			
Restricted Capital Fund	6,389,837	15,535	6,405,372
Restricted Capital Fund - Phase 2	2,974,371	(38,881)	2,935,490
	<u>9,364,208</u>	<u>(23,346)</u>	<u>9,340,862</u>
<b>TOTAL FUNDS</b>	<u>9,420,770</u>	<u>(20,917)</u>	<u>9,399,853</u>

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	113,461	(95,647)	17,814
Designated fund - admin post	-	(15,385)	(15,385)
	<u>113,461</u>	<u>(111,032)</u>	<u>2,429</u>
<b>Restricted funds</b>			
Restricted Capital Fund	108,856	(93,321)	15,535
Restricted Capital Fund - Phase 2	-	(38,881)	(38,881)
	<u>108,856</u>	<u>(132,202)</u>	<u>(23,346)</u>
<b>TOTAL FUNDS</b>	<u>222,317</u>	<u>(243,234)</u>	<u>(20,917)</u>

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

14. MOVEMENT IN FUNDS - continued

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

	At 1.8.23 £	Net movement in funds £	At 31.7.25 £
<b>Unrestricted funds</b>			
General fund	41,177	18,627	59,804
Designated fund - admin post	15,385	(15,385)	-
	<u>56,562</u>	<u>3,242</u>	<u>59,804</u>
<b>Restricted funds</b>			
Restricted Capital Fund	6,389,837	(78,034)	6,311,803
Restricted Capital Fund - Phase 2	2,974,371	1,328,244	4,302,615
	<u>9,364,208</u>	<u>1,250,210</u>	<u>10,614,418</u>
<b>TOTAL FUNDS</b>	<u>9,420,770</u>	<u>1,253,452</u>	<u>10,674,222</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 £
<b>Unrestricted funds</b>			
General fund	219,323	(200,696)	18,627
Designated fund - admin post	-	(15,385)	(15,385)
	<u>219,323</u>	<u>(216,081)</u>	<u>3,242</u>
<b>Restricted funds</b>			
Restricted Capital Fund	108,855	(186,889)	(78,034)
Restricted Capital Fund - Phase 2	1,394,210	(65,966)	1,328,244
Restricted Revenue Fund	22,927	(22,927)	-
	<u>1,525,992</u>	<u>(275,782)</u>	<u>1,250,210</u>
<b>TOTAL FUNDS</b>	<u>1,745,315</u>	<u>(491,863)</u>	<u>1,253,452</u>

15. CAPITAL COMMITMENTS

	31.7.25 £	31.7.24 £
Contracted but not provided for in the financial statements	<u>185,425</u>	<u>-</u>

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

**16. RELATED PARTY DISCLOSURES**

During the year, Cnoc Soilleir received received £43,000 in contributions to the joint venture (2024: £32,879) from Ceolas Uibhist Limited, a person of significant control.

During the year, Cnoc Soilleir received £50,000 in contributions to the joint venture (2024: £46,989) from UHI, a person of significant control.

There were no transactions with trustees in the year (2024: £Nil).

**Detailed Statement of Financial Activities  
for the Year Ended 31 July 2025**

	Unrestricted funds £	Restricted funds £	31.7.25 Total funds £	31.7.24 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations	5,050	(1)	5,049	74
Grants	770	1,417,137	1,417,907	137,600
	<u>5,820</u>	<u>1,417,136</u>	<u>1,422,956</u>	<u>137,674</u>
<b>Investment income</b>				
Rents received	7,042	-	7,042	4,795
<b>Charitable activities</b>				
Management fee	93,000	-	93,000	79,848
	<u>105,862</u>	<u>1,417,136</u>	<u>1,522,998</u>	<u>222,317</u>
<b>EXPENDITURE</b>				
<b>Charitable activities</b>				
Wages	22,076	48,037	70,113	70,828
Pensions	151	1,045	1,196	990
Rates and water	3,348	-	3,348	3,717
Insurance	8,262	-	8,262	6,887
Light and heat	24,065	-	24,065	17,421
Telephone	8,454	-	8,454	7,544
Postage and stationery	1,887	-	1,887	1,854
Sundries	651	-	651	622
Travel	-	-	-	452
Computer costs	867	-	867	3,155
Licences and subscriptions	-	-	-	153
Repairs and maintenance	10,671	-	10,671	13,536
Training	2,105	-	2,105	263
Event costs	4,943	-	4,943	1,238
Advertising	7,561	450	8,011	-
Depreciation - long leasehold	-	65,106	65,106	64,953
Depreciation - fixtures & fittings	405	28,462	28,867	28,337
	<u>95,446</u>	<u>143,100</u>	<u>238,546</u>	<u>221,950</u>
<b>Support costs</b>				
<b>Finance</b>				
Bank charges	302	-	302	371
<b>Governance costs</b>				
Auditors' remuneration	5,700	-	5,700	4,200
Auditors' remuneration for non audit work	1,579	480	2,059	1,954
Carried forward	7,279	480	7,759	6,154

**Detailed Statement of Financial Activities  
for the Year Ended 31 July 2025**

	Unrestricted funds £	Restricted funds £	31.7.25 Total funds £	31.7.24 Total funds £
<b>Governance costs</b>				
Brought forward	7,279	480	7,759	6,154
Legal fees	2,022	-	2,022	14,759
	<u>9,301</u>	<u>480</u>	<u>9,781</u>	<u>20,913</u>
Total resources expended	<u>105,049</u>	<u>143,580</u>	<u>248,629</u>	<u>243,234</u>
<b>Net (expenditure)/income</b>	<u>813</u>	<u>1,273,556</u>	<u>1,274,369</u>	<u>(20,917)</u>