Charity Name: Carloway Tweed Mill Heritage Centre (SCIO)
Scottish Charity Number: SC054257
Address: Carloway Mill, Carloway, Isle of Lewis, HS2 9AG
Reporting Period: 21 May 2025 – 31 May 2026

Contents

1. Trustees’ Annual Report

The trustees present their report and accounts for the period 21 May 2025 to 31 May 2026.

Charity Details
Carloway Tweed Mill Heritage Centre (SCIO), SC054257, based at Carloway Mill, Isle of Lewis.

Settlor
Timothy Aldred

Trustees
Cameron MacArthur
Timothy Aldred
Caroline Morland
Donald Maciver

Object
The organisation’s purposes are; A-To promote related heritage and Island culture of the Outer Hebridean Islands by the history and production of hand made tweed fabric from the outer Hebrides and Scotland and the UK B- In line with above provide a museum space and tours and workshops about the history and understanding of hand made tweed fabric and other wool heritage fabrics using and reclaiming old machinery and processes that are being lost. An educational and cultural reference site for the public and consumers to be educated about the history of local and national wool product manufacture in addition to promote the environmental benefits of wool products C-To educate weavers, textile professionals, farmers, and the general public by a culturally rich demonstration of making and recycling wool products, weaving and the use of wool (Not limited to the UK). Provide technical assistance and help solve problems, enabling community development and education in the advancement and relief of poverty The above purposes will be achieved by creating a working museum space for the production of Tweed fabric and providing insights into island life.

Activities and Achievements During the Period and Plans for Future Periods

Several energy saving measures were installed. The charity is trying to decarbonise away from fossil fuels and renovate the mill.

Financial Summary
Income £106,250; Payments £2,277; Capital introduced by Settlor £6,042; Closing asset balance £110,015.

Signed: TAldred

Timothy Aldred – Trustee

Date: 31.08.2026

2. Independent Examiner’s Report

Independent Examiner’s Report to the Trustees of Carloway Tweed Mill Heritage Centre SCO54257

I report on the accounts of the charity for period 21 May 2025 to 31 May 2026 contained in this document.

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 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.

Signed: *Michael Flynn*

Name: Michael Flynn FCA (ICAEW)

Address: 1 Littlebrook, Staverton, Trowbridge BA14 6FE

Date: 31.08.2026

3. Receipts & Payments Account

	Total Unrestricted Funds
	£
Receipts	
Income	106,250
Total Receipts	**106,250**
Payments	
Worker and utility expenses	2,277
Total Payments	**2,277**
Net Receipts	**103,973**

4. Statement of Balances

	£
Fixed assets	103,000
Bank balance	7,015
Total assets	**110,015**
Represented by:	
Capital	6,042
Income	103,973
Total	**110,015**

The charity confirms that the bank balance at the period end has been reconciled to the bank statement.

Signed: TAldred

Timothy Aldred – Trustee

Date: 31.08.2026

5. Notes to the Accounts

1. Basis of Accounting

Prepared on the Receipts and Payments basis under the Charities & Trustee Investment (Scotland) Act 2005.

2. Nature of Funds

All funds unrestricted. The Settlor added £6,042 during the period.

3. Trustee Remuneration

No trustee received remuneration or expenses.

4. Related Parties

Capital introduced by the Settlor only. A company owned by the Settlor donated £20,000 to the charity. The charity occupies land and buildings under a 25-year £1 lease granted by two of the Trustees and a non-related party.

5. Fixed Assets

Fixed assets represent machinery and equipment at cost.