REGISTERED COMPANY NUMBER: SC234402 (Scotland)
REGISTERED CHARITY NUMBER: SC28732

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2026

FOR

THE CLAN MACQUARRIE COMMUNITY CENTRE

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

THE CLAN MACQUARRIE COMMUNITY CENTRE

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FOR THE YEAR ENDED 31 JULY 2026

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 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 July 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

The objects of the charity are:-
- to promote the benefit of the community resident from Galson to Ballantrushal, Isle of Lewis by associating with local authorities, voluntary organisations and residents in a common effort to further health, to advance education, to provide a meeting place and facilities for training and recreation, and social, moral and intellectual development, and to foster a community spirit for the achievement of these and other such objects;
- to secure the establishment, maintenance and management of a Community Centre for activities promoted by the charity in furtherance of the above objects or any of them.

Significant activities

During the financial year, the Committee was able to complete some further improvements in and around the Centre including additional stone walling in the Community Garden area and repainting of the main hall and meeting spaces.

Urras Oighreachd Ghabhsainn has continued to be very supportive of our aims - helping us with project-specific grant funding as well as hiring the venue regularly (particularly for their successful, well-established Ploigh, Duthchas and Sunnd initiatives).

We have benefited from grants via CnES.

We successfully ran a number of well-attended events including a menu taster night, over-60s dinner, seated concert and Hogmanay ceilidh.

We were able to continue attracting visitors and users to a wide variety of activities organised by ourselves or by local groups/individuals (e.g. craft fairs, museum exhibition, exercise classes, charity lunches, supper and ceilidh events, kids Christmas party plus various family celebration events etc).

A review of the potential to expand our renewables to include solar panels and storage batteries has been undertaken with applications for funding submitted to support works over the coming two years.

We were pleased to again welcome new volunteers to help us with our activities throughout the year.

The Committee wishes to thank Elenor Macleay, Agnes Rennie, Donald Vann, Jacqueline McCartney, Alexander Jack and Derek Mackay for their contributions to Clan MacQuarrie Community Centre over many years as committee members.

The Committee wishes to note their sadness at the passing of Iain Murray in May 2026. Iain had been a committee member, supporter and volunteer of Clan MacQuarrie Community Centre for many years and he is sorely missed.

The Committee is grateful to the contractors who completed work for us during the year, also to all our funders and, of course, to our numerous volunteers.

Volunteers

The contribution of volunteers (including directors, members and individuals from the community) has been and continues to be, of immense benefit to the charity in establishing, maintaining and managing the community centre.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

As indicated above, within the Significant Activities section, bookings continued to grow throughout the financial year ended 31st July 2026.

The Committee, staff and community volunteers help us to successfully deliver events and activities in our own right and we also provide hire and activity opportunities to a diverse range of other users from the local and wider community.

FINANCIAL REVIEW

Principal funding sources

Funds generated from venue hires and functions/events plus Feed-In Tariff for our wind turbine continue to deliver the majority of our funding.

Cash reserves held are a source of comfort in terms of future expenditure, including as a contingency against repairs and maintenance, drop-off in hire and other income and/or against any further breakdowns with the wind turbine. Our reserves also provide a cushion against increasing general costs/inflation.

Investment policy and objectives

The charity's reserves are maintained in bank accounts as the current level of reserves are required to meet the organisation's short term operational requirements.

Reserves policy

The general fund represents the unrestricted funds from past operating results and the free reserves of the charity. The trustees consider that the level of free reserves at 31 July 2026, which equates to approximately 12 months operating expenditure, is sufficient to meet the charity's operational requirements given the ongoing rental and fundraising events income being received. The trustees ensure that the ongoing running costs are met by the projected recurring future income streams.

During the year the charity's resources expended exceeded incoming resources resulting in net expenditure of £48,531 for the period (2025 - net expenditure of £51,943). This represents a decrease in unrestricted funds of £8,371 and a decrease of £40,160 in restricted funds. During the year, £10,000 was transferred from the Capital Restricted Fund to the Unrestricted Fund. The transfer reflects that no unspent restricted funding remained at the year end and the funds were therefore released for general charitable use. Unrestricted reserves have as a result increased to £75,015.

The deficit on restricted funds is mainly due to depreciation charged on the cost of the centre. This depreciation is met by capital grants received to fund the building of the centre which are held in restricted funds.

FUTURE PLANS

The installation of solar panels and storage batteries to help reduce energy costs will be undertaken in the near future. Further improvements to the energy and heating systems will be considered including smart controls that will allow the heating to be monitored and controlled remotely.

The Committee hope to continue gradually expanding the range of activities and events undertaken at the Centre and Community Garden.

We will also continue to look for opportunities to further improve the general facilities and surroundings at the Centre including replacing the lighting/sound equipment with modern energy efficient equipment.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 22 July 2002 and registered as a charity with effect from 22 July 2002. 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 organisation is registered with the Scottish Charity Regulator and the Scottish Charity Number is SC028732.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law.

Under the requirements of the Memorandum and Articles of Association the elected directors are appointed by all the members at the Annual General Meeting. One third of the elected directors must retire by rotation at each Annual General Meeting. Any nominated member may appoint one nominated director.

Organisational structure

The board consists of voluntary directors who manage the affairs of the charity through regular board meetings where matters are discussed and agreed. The decisions taken by the board are implemented by the executive members which includes chair, vice-chair, secretary and treasurer. The charity has no employees. The charity appointed professional advisers to assist in the management of the construction programme for the community centre.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

The charity undertakes training for trustees to ensure awareness and understanding of:-
- the responsibilities of directors;
- the organisational structure of the charity;
- the financial position of the charity; and
- the future plans and objectives of the charity.

Wider network

The charity has established links with other organisations and agencies to foster the aims and objectives of the organisation.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC234402 (Scotland)

Registered Charity number

SC28732

Registered office

Clan Macquarrie Community Centre
Borve
Isle of Lewis
HS2 0RX

Trustees

E Macleay (resigned 27.7.26)
D M Vann (resigned 27.10.25)
P Macdonald
I Murray (resigned 9.5.26)
N Smith
C Macdonald
A Rennie (resigned 12.1.26)
S S Reynolds
J M Mccartney (resigned 27.10.25)
A Morrison
D Mackay (resigned 27.7.26)
A H Jack (resigned 27.7.26)
M M Smith
A Maclean

Company Secretary

D A Macdonald

Independent Examiner

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

Bankers

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

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 9 November 2026 and signed on its behalf by:

S S Reynolds - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CLAN MACQUARRIE COMMUNITY CENTRE

I report on the accounts for the year ended 31 July 2026 set out on pages six to fifteen.

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.

John E Moffat BA FCA
The Institute of Chartered Accountants in England and Wales

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

11 November 2026

THE CLAN MACQUARRIE COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2026

	Notes	Unrestricted funds £	Restricted funds £	**31.7.26 Total funds £**	31.7.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**3,146**	**-**	**3,146**	2,955
Charitable activities	4				
Community Centre		**27,819**	**-**	**27,819**	23,867
Investment income	3	**533**	**-**	**533**	1,101
Other income		**4,584**	**-**	**4,584**	5,805
Total		**36,082**	**-**	**36,082**	33,728
EXPENDITURE ON					
Charitable activities					
Community Centre		**44,453**	**40,160**	**84,613**	85,671
NET INCOME/(EXPENDITURE)		**(8,371)**	**(40,160)**	**(48,531)**	(51,943)
Transfers between funds	13	**10,000**	**(10,000)**	**-**	-
Net movement in funds		**1,629**	**(50,160)**	**(48,531)**	(51,943)
RECONCILIATION OF FUNDS					
Total funds brought forward		**73,386**	**296,506**	**369,892**	421,835
TOTAL FUNDS CARRIED FORWARD		**75,015**	**246,346**	**321,361**	369,892

The notes form part of these financial statements

BALANCE SHEET
31 JULY 2026

	Notes	Unrestricted funds £	Restricted funds £	**31.7.26 Total funds £**	31.7.25 Total funds £
FIXED ASSETS					
Tangible assets	9	**46,685**	**246,346**	**293,031**	334,316
CURRENT ASSETS					
Stocks	10	**2,700**	**-**	**2,700**	2,511
Debtors	11	**1,935**	**-**	**1,935**	2,124
Cash at bank		**25,542**	**-**	**25,542**	32,671
		30,177	**-**	**30,177**	37,306
CREDITORS					
Amounts falling due within one year	12	**(1,847)**	**-**	**(1,847)**	(1,730)
NET CURRENT ASSETS		**28,330**	**-**	**28,330**	35,576
TOTAL ASSETS LESS CURRENT LIABILITIES		**75,015**	**246,346**	**321,361**	369,892
NET ASSETS		**75,015**	**246,346**	**321,361**	369,892
FUNDS	13				
Unrestricted funds				**75,015**	73,386
Restricted funds				**246,346**	296,506
TOTAL FUNDS				**321,361**	369,892

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

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

The trustees acknowledge their responsibilities for

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

(b) 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.

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 9 November 2026 and were signed on its behalf by:

S S Reynolds - Trustee

The notes form part of these financial statements

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 2015)', 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 financial statements are prepared in sterling which is the functional currency of the charity.

Going concern
The trustees have assessed the charity's ability to continue as a going concern and do not consider there to be any material uncertainties about the charity's ability to continue as a going concern.

Financial Reporting Standard 102 - reduced disclosure exemptions
The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Critical accounting judgements and key sources of estimation uncertainty
In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions that affect the amounts reported for assets, liabilities, income and expenditure.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods should it affect future periods.

The estimates and assumptions which carry a higher degree of risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows:

Useful economic lives of tangible fixed assets
The annual depreciation charge for tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. They are amended when necessary to reflect current estimates, future investment, economic utilisation and the physical condition of the assets. See note 9 for details of the values of tangible fixed assets.

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.

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.

Charitable activities
Charitable expenditure comprises those costs incurred by the charity in the delivery of its objects and activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. The allocation of direct and support costs are analysed in the notes to the financial statements.

1. ACCOUNTING POLICIES - continued

Governance costs
Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

Allocation and apportionment of costs
All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. estimated usage.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	4% on cost and no depreciation on land
Plant and machinery	-	20% on cost
Fixtures and fittings	-	20% on cost and 5% on cost
Computer equipment	-	33% on cost

Tangible fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £100 are not capitalised.

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.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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.

2. DONATIONS AND LEGACIES

	31.7.26	31.7.25
	£	£
Donations	**3,146**	2,955

3. INVESTMENT INCOME

	31.7.26	31.7.25
	£	£
Deposit account interest	**533**	1,101

All investment income arises from assets held within the UK.

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	**31.7.26**	31.7.25
		£	£
Fundraising Events	Community Centre	**5,684**	-
Hall Hires	Community Centre	**3,926**	4,530
Weddings & Functions	Community Centre	**17,509**	11,737
Grants	Community Centre	**700**	7,600
		27,819	23,867

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

	31.7.26	31.7.25
	£	£
Comhairle nan Eilean Siar	**700**	6,700
Urras Oighreachd Ghabhsainn	**-**	200
Western Isles Lottery Grant	**-**	700
	700	7,600

5. NET INCOME/(EXPENDITURE)

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

	31.7.26	31.7.25
	£	£
Depreciation - owned assets	**41,285**	44,895

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2026 nor for the year ended 31 July 2025.

Trustees' expenses

During the year, 4 trustees were reimbursed for expenses incurred on behalf of the charity totalling £1,251.78.

The expenses reimbursed related to advertising, Companies House fees, catering and function supplies, kitchen and bar stock, and booking system charges.

7. STAFF COSTS

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

	31.7.26	31.7.25
Charitable activities	**-**	1

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

continued...

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,955	-	2,955
Charitable activities			
Community Centre	16,967	6,900	23,867
Investment income	1,101	-	1,101
Other income	5,626	179	5,805
Total	26,649	7,079	33,728
EXPENDITURE ON			
Charitable activities			
Community Centre	34,271	51,400	85,671
NET INCOME/(EXPENDITURE)	(7,622)	(44,321)	(51,943)
RECONCILIATION OF FUNDS			
Total funds brought forward	81,008	340,827	421,835
TOTAL FUNDS CARRIED FORWARD	73,386	296,506	369,892

9. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1 August 2025 and 31 July 2026	**838,028**	**21,395**	**42,210**
DEPRECIATION			
At 1 August 2025	**567,328**	**2,851**	**31,789**
Charge for year	**32,298**	**855**	**4,411**
At 31 July 2026	**599,626**	**3,706**	**36,200**
NET BOOK VALUE			
At 31 July 2026	**238,402**	**17,689**	**6,010**
At 31 July 2025	270,700	18,544	10,421

continued...

9. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 August 2025 and 31 July 2026	**215,415**	**3,656**	**1,120,704**
DEPRECIATION			
At 1 August 2025	**182,439**	**1,981**	**786,388**
Charge for year	**2,772**	**949**	**41,285**
At 31 July 2026	**185,211**	**2,930**	**827,673**
NET BOOK VALUE			
At 31 July 2026	**30,204**	**726**	**293,031**
At 31 July 2025	32,976	1,675	334,316

10. STOCKS

	31.7.26 £	31.7.25 £
Stocks	**2,700**	2,511

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.26 £	31.7.25 £
Trade debtors	**34**	243
Other debtors	**1,591**	1,681
Prepayments and accrued income	**310**	200
	1,935	2,124

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.26 £	31.7.25 £
Trade creditors	**298**	41
Accruals and deferred income	**1,549**	1,689
	1,847	1,730

continued...

13. MOVEMENT IN FUNDS

	At 1.8.25 £	Net movement in funds £	Transfers between funds £	At 31.7.26 £
Unrestricted funds				
General fund	**60,420**	**(6,763)**	**10,000**	**63,657**
Community Centre - Designated fund	**12,966**	**(1,608)**	**-**	**11,358**
	73,386	**(8,371)**	**10,000**	**75,015**
Restricted funds				
Community Centre - Capital fund	**263,448**	**(31,047)**	**(10,000)**	**222,401**
Garden Project	**23,516**	**(3,838)**	**-**	**19,678**
Restricted Funding	**9,542**	**(5,275)**	**-**	**4,267**
	296,506	**(40,160)**	**(10,000)**	**246,346**
TOTAL FUNDS	**369,892**	**(48,531)**	**-**	**321,361**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**36,082**	**(42,845)**	**(6,763)**
Community Centre - Designated fund	**-**	**(1,608)**	**(1,608)**
	36,082	**(44,453)**	**(8,371)**
Restricted funds			
Community Centre - Capital fund	**1**	**(31,048)**	**(31,047)**
Garden Project	**-**	**(3,838)**	**(3,838)**
Restricted Funding	**(1)**	**(5,274)**	**(5,275)**
	-	**(40,160)**	**(40,160)**
TOTAL FUNDS	**36,082**	**(84,613)**	**(48,531)**

Comparatives for movement in funds

	At 1.8.24 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds	81,008	(7,622)	73,386
Restricted funds			
Community Centre - Capital fund	294,496	(31,048)	263,448
Garden Project	31,593	(8,077)	23,516
Restricted Funding	14,738	(5,196)	9,542
	340,827	(44,321)	296,506
TOTAL FUNDS	421,835	(51,943)	369,892

continued...

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	26,649	(34,271)	(7,622)
Restricted funds			
Community Centre - Capital fund	-	(31,048)	(31,048)
Garden Project	-	(8,077)	(8,077)
Restricted Funding	7,079	(12,275)	(5,196)
	7,079	(51,400)	(44,321)
TOTAL FUNDS	33,728	(85,671)	(51,943)

FUNDS

General fund
The general fund represents unrestricted funds which the trustees are free to use in accordance with the charitable objects.

Community Centre - Designated fund
This represents funds designated by the trustees to assist with the planning and design costs of the community centre and the purchase of fixtures, fittings and equipment. The funds are utilised to fund the future depreciation of the capital expenditure.

Community Centre - Capital fund
This represents the funds raised from various organisations to assist in the building of the community centre and the purchase of fixtures, fittings and equipment. The funds are utilised to fund the future depreciation of the capital expenditure.

Garden Project - Restricted fund
This represents the funds raised to establish a Community Garden at the Centre.

Restricted Funding - Restricted fund
This represents the funds raised from various organisations to assist in funding the development officer post and projects within the community centre.

Transfers between funds

During the year, £10,000 was transferred from the Capital Restricted Fund to the Unrestricted Fund. The transfer reflects that no unspent restricted funding remained at the year end and the funds were therefore released for general charitable use.

continued...

14. CONTINGENT LIABILITIES

Big Lottery Fund have a standard security over the ground on which the centre is built. This security is taken by the Big Lottery Fund as part of the conditions of grant funding to allow clawback of grant should these conditions not be met.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2026.

16. LIMITED BY GUARANTEE

The company is limited by guarantee and has no share capital. The liability of each member in the event of the company being wound up is restricted to £1.

17. PERMANENT ENDOWMENTS

The charity does not have any permanent endowments.

THE CLAN MACQUARRIE COMMUNITY CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2026

	Unrestricted funds £	Restricted funds £	31.7.26 Total funds £	31.7.25 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	**3,146**	**-**	**3,146**	2,955
Investment income				
Deposit account interest	**533**	**-**	**533**	1,101
Charitable activities				
Fundraising Events	**5,684**	**-**	**5,684**	-
Hall Hires	**3,926**	**-**	**3,926**	4,530
Weddings & Functions	**17,509**	**-**	**17,509**	11,737
Grants	**700**	**-**	**700**	7,600
	27,819	**-**	**27,819**	23,867
Other income				
Renewables income	**4,584**	**-**	**4,584**	5,626
Employment Allowance	**-**	**-**	**-**	179
	4,584	**-**	**4,584**	5,805
Total incoming resources	**36,082**	**-**	**36,082**	33,728
EXPENDITURE				
Charitable activities				
Wages	**-**	**-**	**-**	8,160
Social security	**-**	**-**	**-**	179
Insurance	**3,050**	**-**	**3,050**	3,389
Light and heat	**4,099**	**-**	**4,099**	5,434
Telephone	**472**	**-**	**472**	385
Postage and stationery	**21**	**-**	**21**	157
Advertising	**114**	**-**	**114**	1,096
Repairs and Maintenance	**10,259**	**2,697**	**12,956**	10,672
Donations	**5,247**	**-**	**5,247**	-
Wedding & Function Expenses	**11,187**	**200**	**11,387**	8,100
Fundraising Expenses	**395**	**-**	**395**	-
Licences and subscriptions	**1,152**	**-**	**1,152**	828
Cleaning	**2,347**	**-**	**2,347**	1,066
Sundry	**800**	**-**	**800**	128
Depreciation of tangible fixed assets	**4,023**	**37,263**	**41,286**	44,895
	43,166	**40,160**	**83,326**	84,489
Support costs				
Finance				
Bank & merchant charges	**260**	**-**	**260**	-

	Unrestricted funds £	Restricted funds £	31.7.26 Total funds £	31.7.25 Total funds £
Finance				
Governance costs				
Accountancy and legal fees	**960**	**-**	**960**	960
Professional fees	**67**	**-**	**67**	222
	1,027	**-**	**1,027**	1,182
Total resources expended	**44,453**	**40,160**	**84,613**	85,671
Net (expenditure)/income	**(8,371)**	**(40,160)**	**(48,531)**	(51,943)