

Marine and Coastal Conservation of Loch Linnhe (MaCCOLL) SCIO (SC053088)**Receipts and Payments Accounts for Year ending 31 January 2026****Statement of receipts and payments**

	31-Jan-26	Period ending 31-Jan-25	31-Jan-24
Income			
100 Club	940.00	874	0
Donations	266.33	948	370
External Funding	5965.00	8,464.00	0
Fundraising	602.05	1,052.84	278.5
Grants	17285.00		
Total income	25,058.38	11,338.84	648.5
Expenditure			
100 Club	573.00	158.09	0
Fundraising	533.29	43.07	0
Boat expenses	166.08	117	130
Charitable donations	0.00	3,888.00	0
Consultancy	5362.00	1,688.86	0
Equipment	1519.26	210	60
Hall hire	125.00	514.95	157.64
Insurance	554.95	529	0
IT equipment	235.96	2,049.59	0
IT website and software	313.63	171	0
Training	700.00	65.23	0
Trustee expenses	371.97		
Marketing	1,393.00		
Miscellaneous	1.55		
Total expenditure	11,849.69	9,434.79	347.64
Surplus for the period	13,208.69	1,904.05	300.86

Statement of Balances for Year ending 31st January 2026

	2025-2026	2024-2025	2023-2024
Balance Sheet as at 31st Jan			
Assets			
Bank	15556.64	2347.95	466.86
Liabilities			
Accounts Payable		143.04	166.00
Reserves	15556.64	2204.91	300.86
Total Liabilities	15556.64	2347.95	466.86

Reserves:

opening balance	2,204.91	300.86	
Surplus for year	13,208.69	1,904.05	
Reduction in Accounts payable	143.04		
Closing Balance	15,556.64	2,204.91	466.86

Approved by the Board of Trustees and signed on their behalf

Name: ALAN YOUNG

Position: TRUSTEE

Signature: Alan Young

Date: 18/09/2026

NOTES:

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF MARINE & COASTAL CONSERVATION OF LOCH LINNHE
(MACCOLL) SCIO

I report on the accounts of the charity for the year ended 31 JANUARY 2026 which are set out herewith.

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 in the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation of the 2006 Accounts Regulations does not apply.

It is my responsibility to examine the accounts 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 in 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.

Signature

Brian Morton

Name	Brian G Morton
Relevant Qualification/ Professional Body (if any)	Retired Accountant
Address	Swallow Croft Duror nr Appin Argyll & Bute PA38 4BS
Date	30 th July 2026