OBBE DAY CENTRE

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 AUGUST 2026

Scottish Charity No SC034273

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2026

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TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2026

The Trustees present their report together with the financial statements and the independent examiner's report for the year ended 31 August 2026.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name **Obbe Day Centre**

Charity Number SC034273

Contact Address Maggie Macleod, 8 Northton, Harris, HS3 3JA . Tel 01859 520348

Current Trustees

Morag Mackenzie, 18 Strond, Isle of Harris
Maggie Macleod, 8 Northton, Isle of Harris
Annabel Maclean, Kintulavig, Leverburgh, Isle of Harris
Taisha Forfter, Tibesreach, 5 Flobabay Isle of Harris

Independent Examiner Morag Munro, ACIE, 3 Borve, Harris, HS3 3HT
Bankers Bank of Scotland, Tarbert, Harris HS3 3DB
The Royal Bank of Scotland, 17 North Beach Street, Stornoway, Isle of Lewis HS1 2XH

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution
Obbe Day Centre is a charitable unincorporated association governed by its constitution dated 5 June 2003 and registered with OSCR The purposes and administration arrangements are set out in the constitution.

Appointment of Trustees
Trustees, minimum number 3, are appointed or reappointed by members at the annual general meeting which is held in November of each year. Membership is open to interested members of the Harris community.

Volunteers
The Charity is dependent on volunteers for their continued support. The Trustees wish to place on record their thanks to all who helped during the year to make the charity a success.

TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2026

OBJECTIVES AND ACTIVITIES

Charitable purposes

The objects of the Centre shall be to promote the relief of the elderly residents of South Harris by the provision of a day centre and provide facilities and support and thereby improve their conditions of life.

ACHIEVEMENTS AND PERFORMANCE

The Centre had been struggling with a lack of membership in the preceding years, there was renewed interest in 2023 and the Centre is now operational once more. A new leader has been recruited and the Centre has been meeting regularly since August 2023, providing a warm meeting place, company and refreshments for elderly people who are lonely and feel isolated. During the year the Centre has arranged a workshop, outings, afternoon teas and lunches, which was of great benefit to the members.

TRUSTEES REMUNERATION AND EXPENSES

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

FINANCIAL REVIEW

Summary

There was income of £404.08. Expenditure amounted to £675.00 leaving a deficit of £270.92 which was met from Reserves. Meeting expenditure, eg food and refreshments, was borne by the volunteers.

Reserves Policy

The balance on the accounts totals £1,830.86 and this will be used to provide activities, lunches and outings for the elderly in South Harris.

Approved by the Trustees and signed on their behalf

Maggie Macleod
Chairman M G Macleod

30 September 2026

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2026

Independent Examiner's Report to the Trustees of Obbe Day Centre
I report on the accounts of the charity for the year ended 31 August 2026 which are set out on pages 6 to 8.

Respective responsibilities of Trustees and Examiner
The charity trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") .and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement
My examination is carried out in accordance with the Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement
In connection with my examination, no matter came to my attention:-

1 which gives me reasonable cause to believe that in any material respect, the requirements:
   - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
   - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations

   have not been met or
2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Morag Munro

Morag Munro ACIE
3 Borve
Isle of Harris
HS3 3HT

27 October 2026

STATEMENT OF RECEIPTS AND PAYMENTS

Receipts		**2026**	2025
Donations	5	**£135.00**	0
Grants - Harris Charity Shop		**£250.00**	0
Interest		**£19.08**	£29.74
Total Receipts		**£404.08**	£29.74
Payments			
Charitable Activities	6	**£675,00**	£655.44
Governance costs	7	-	-
Total Payments		**£675.00**	£655.44
Surplus (Deficit) for the period		**(£270.92)**	(£625.70)

All funds are unrestricted

The notes on page 8 form an integral part of these accounts

STATEMENT OF BALANCES
AS AT 31 AUGUST 2026

		2026	2025
Funds Reconciliation			
Cash at Bank (1.9.2025)		**£2,101.18**	£2,726.88
Surplus (Deficit) for the year		**(£270.92)**	**(£625.70)**
Cash at Bank (31.8.2026)		**£1,830.26**	£2,101.18
Cash in Hand (31.8.2026)		0	0
Cash and Bank Balances			
Cash at Bank		**£1,830.26**	£2,101.18
Bank of Scotland	**£86.03**		
Royal Bank	**£1,744.23**		
Other Assets			
None			
TOTAL ASSETS		**£1,830.26**	
Liabilities			
None			

All funds are unrestricted.

The notes on page 8 form an integral part of these accounts.

Approved by the Trustees on and signed on their behalf by

Morag Mackenzie

Maggie Macleod
Chair
M C Macleod

Morag Mackenzie
Treasurer

27 October 2026

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2026

1 Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Fund Accounting

(a) Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.
(b) Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. The charity does not currently have any restricted funds.

3 Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities. Irrecoverable VAT is included in the payment to which it relates.

4 Related Party Transactions

(a) No remuneration was paid to trustees or any connected persons during the year (2025 – Nil).
(b) No trustee or anyone connected to the Trust received any expenses during the year.

5 Donations	**2026**	2025
Client donations	**£135.00**	0

6 Cost of Charitable Activities	**2026**	2025
Trips and Activities	**£628.00**	£562.49
Show stall expenses	**0**	0
HVS Membership fee	**0**	0
Gifts	**£47.00**	£92.95

7 Governance costs	**0**	0