

Cameron House



Circle of Friends

Annual Report 2026

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Registered as a Scottish Charity SC030763

Cameron House Circle of Friends

Trustees Annual Report for year ending 31.03.26.

OBJECTIVES AND ACTIVITIES

CHARITABLE PURPOSES - The object of the Circle of Friends is to support the Residents of Cameron House and to help them retain a good quality of life.

ACTIVITIES - In this financial year we have been able to continue support to the Residents of Cameron House

In September, a fund raising event of afternoon tea was arranged by the Cameron House Circle of Friends and the Pastoral Care Groups of Crown Church and Old High St Stephens, held in the Crown Church, Inverness. This function which was very successful raising £1,702.45 and was enjoyed by those who supported the event.

As usual at Christmas we funded half the cost of the residents' Christmas presents (£561.03). During the year we held regular ceilidhs in the Home. Music is so beneficial and stimulating for people living with dementia. It is wonderful to see them singing along to the music and many of them still enjoy to dance. The ceilidhs are always incredibly happy occasions. We are incredibly grateful to those performers who contribute to these events. We as a group are invited to the Christmas party and support the Easter and Carol services in the home. In addition, we funded activities for residents with Seagull Trust Cruises along the Caledonian Canal and Spokes for Folks which were greatly enjoyed.

During the year we purchased Buddi Board equipment which can be used interactively by the residents and has given them pleasure.

The Circle received many generous donations during the year from individuals; church groups and collections made at funerals in memory of residents.

The group has continued to maintain the new garden and have purchased additional plants for the garden as the residents get so much pleasure from the flowers.

At the end of March, we said farewell to the Cameron House Activities organiser Margaret on her retirement. Margaret was a great supporter of the Friends Group and will be very much missed.

We continue to support Cameron House in our prayers.

DECLARATION

The Trustees declare that they have approved the attached Trustees Annual Report.

Signature *Kay MacDonald* Full Name(s) Kay MacDonald
Position CHAIR

Date 31/08/2026.

CAMERON HOUSE CIRCLE OF FRIENDS
RECEIPTS AND PAYMENTS FOR YEAR END 31.03.2026

RECEIPTS (Gross)	Year End 31.03.2026		Year End 31.03.2025	
	£	£	£	£
Donations				
Individual Donations	£0.00		£500.00	
Afternoon Teas	£1,777.45		£0.00	
Church Congregations and Guilds	£280.07		£703.70	
Funeral Donations	£800.35		£1,132.00	
Other Donations	£200.00		£15.00	
Garden	£70.00		£0.00	
Total Donations		<u>£3,127.87</u>		<u>£2,350.70</u>
Other Income				
Other Income Christmas Presents	£38.97		£40.00	
Total Other Income		<u>£38.97</u>		<u>£40.00</u>
Bank Interest & Tax Refund				
Interest from Virgin Money	£344.15		£295.92	
Total Bank Interest		<u>£344.15</u>		<u>£295.92</u>
Total Income for year		£3,510.99		£2,686.62
Total Expenditure for year		£7,386.43		£1,819.46
Total Surplus/Deficit for Year		<u>-£3,875.44</u>		<u>£867.16</u>

CAMERON HOUSE CIRCLE OF FRIENDS
RECEIPTS AND PAYMENTS FOR YEAR END 31.03.2026

Payments (Gross)	Year End 31.03.2026		Year End 31.03.2025	
	£	£	£	£
Programmed Activities and Events				
Christmas Presents	£600.00		£600.00	
Entertainment	£233.82		£137.51	
Activities	£400.00		£400.00	
Expenses Afternoon Tea Event	£75.00		£0.00	
		<u>£1,308.82</u>		<u>£1,137.51</u>
Garden Project				
Garden Expenditure	£1,145.98		£592.00	
		<u>£1,145.98</u>		<u>£592.00</u>
Purchases for Home				
Equipment	£4,825.00		£0.00	
		<u>£4,825.00</u>		<u>£0.00</u>
Miscellaneous				
Other Misc Costs	£106.63		£89.95	
		<u>£106.63</u>		<u>£89.95</u>
Total Expenditure		<u><u>£7,386.43</u></u>		<u><u>£1,819.46</u></u>

Cameron House Circle of Friends
Statement of Balances to year ending 31.03.26

	Year Ended 31.03.26 £	Year Ended 31.03.25 £
Bank Balances at start of year		
General Fund	£10,893.11	£9,729.87
Garden Fund	£1,691.79	£2,283.79
Total of Ordinary Funds	<u>£12,584.90</u>	<u>£12,013.66</u>
Designated Fund	£27,012.64	£26,716.72
General Fund	-£3,143.61	£1,163.24
Garden Fund	-£1,075.98	-£592.00
Minibus Fund	£344.15	£295.92
SURPLUS/DEFICIT PER THIS YEARS ACCOUNTS	<u>-£3,875.44</u>	<u>£867.16</u>
TOTAL FUNDS	<u>£35,722.10</u>	<u>£39,597.54</u>
Represented by		
TSB Current Account	£8,365.31	£12,584.90
Virgin Money Charities Account	£27,356.79	£27,012.64
TOTAL ASSETS	<u>£35,722.10</u>	<u>£39,597.54</u>

The General Fund in an Unrestricted Fund Held at the TBS Current Account

The Minibus Replacement Fund is a Designated Fund and is held at Virgin Money Charity Account

MINIBUS REPLACEMENT FUND HELD AT VIRGIN MONEY CHARITY ACCOUNT

Balance at Start of Year	£27,012.64	£26,716.72
Interest May	£173.77	£114.31
Interest November	£170.38	£181.61
Balance at end of Year	<u>£27,356.79</u>	<u>£27,012.64</u>

Signed on behalf of the Trustees

Alistair Bernard

Alistair Bernard Honorary Treasurer

31/08/2026

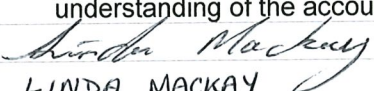
Cameron House Circle of Friends

Statement of Balances to year ending 31.03.26 Reconciliation of ordinary fund to account for the general fund and a designated garden fund

	Year Ended 31.03.26	Year Ended 31.03.25
General Fund	£	£
Opening Balance	£10,893.11	£9,729.87
Income	£3,096.84	£2,390.70
Expenditure	£6,240.45	£1,227.46
SURPLUS/DEFICIT PER THIS YEARS ACCOUNTS	-£3,143.61	£1,163.24
Closing Balance	<u>£7,749.50</u>	<u>£10,893.11</u>
 Garden Fund Designated Fund		
Opening Balance	£1,691.79	£2,283.79
Income	£70.00	£0.00
Expenditure	£1,145.98	£592.00
SURPLUS/DEFICIT PER THIS YEARS ACCOUNTS	-£1,075.98	-£592.00
Closing Balance	£615.81	£1,691.79
 Opening Balance Ordinary Fund and Garden Fund	<u>£12,584.90</u>	<u>£12,013.66</u>
Income	£3,166.84	£2,390.70
Expenditure	£7,386.43	£1,819.46
SURPLUS/DEFICIT PER THIS YEARS ACCOUNTS	-£4,219.59	£571.24
Closing Balance	<u>£8,365.31</u>	<u>£12,584.90</u>

APPENDIX 3



		Independent examiner's report on the accounts						v2	
Report to the trustees/members of		Charity name Cameron House Circle of Friends							
Registered charity number		SC030763							
On the accounts of the charity for the period		Period start date				Period end date			
		Day	Month	Year		Day	Month	Year	
		01	April	2025	to	31	March	2026	
Set out on pages		2-5						(remember to include the page numbers of additional sheets)	
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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 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 [other than that disclosed on the attached page*] - 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 comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.							
Signed**:		 Name: LINDA MACKAY						Date: 7 August 2026	
Relevant professional qualification(s) or body (if any):									
Address:		35 FIRTHVIEW DRIVE INVERNESS IV3 8NS							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures