

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025
FOR
TONG RECREATION ASSOCIATION

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

TONG RECREATION ASSOCIATION
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FOR THE YEAR ENDED 30 SEPTEMBER 2025

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

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 30 September 2025. 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 inhabitants of the villages of Tong and Aird Tong, Isle of Lewis, by associating the local authority, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities, or assist in the provision of facilities, in the interest of social welfare for recreation and other leisure-time occupation so that their conditions of life may be improved.

In furtherance thereof, the charity shall seek:

- to promote the management and maintenance of the Tong Community Centre and adjoining playing fields and
- to support and encourage the use of the Tong Community Centre and adjoining playing fields for purposes in fulfilment of the above objects.

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

During the year, the charity:-

- continued to manage, maintain and develop the Tong Community Centre and the adjoining playing fields;
- generated rental income from regular hires of the centre and playing fields, including hire of the hall to Tong School, Tong Youth Club and Tong Toddlers;
- maintained the community growing project and polycrub;
- organised and staged several successful community fundraising events including a village clean up, a bonfire and fireworks night, Halloween Guising, a village dance, soup & pudding lunches and a bingo night;
- held a Christmas lunch for senior citizens;
- carried out electrical repairs to the community centre;
- progressed plans to build a skatepark with work on the project due to commence in 2025/26.

FINANCIAL REVIEW

Financial position

During the year, the charity's expenditure exceeded income resulting in net expenditure of £8,898 for the period (2024 - net expenditure of £5,213). This represents a decrease of £8,138 in unrestricted funds and a decrease of £760 in restricted funds. As a result, unrestricted funds have decreased to £128,133 (2024 - £136,271) and restricted funds have decreased to £99,408 (2024 - £100,168). Total funds of £227,541 were held at year-end (2024 - £236,439).

The general fund includes funds of £106,396 relating to tangible fixed assets which are utilised to fund the future depreciation of the fixed assets. After making allowance for these funds, unrestricted free reserves of £21,737 were held at year-end (2024 - £25,361).

Principal funding sources

The charity is dependent on hall and field hires, fundraising events, donations and grants to fund its operational costs. Full details of the charity's principal funding sources are included in the notes to the financial statements.

Reserves policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the charity and consider that 12 months operating expenditure, which currently equates to around £21,000, should be held in unrestricted free reserves. This would allow the charity to continue to operate in the event of an interruption in its income streams. The trustees consider that the current level of unrestricted free reserves is in line with this target and are appropriate for the current plans of the charity. Funds are also raised for specific projects as required.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

FUTURE PLANS

The charity's plans for the future focus on the ongoing management, maintenance and development of the community centre, including building the skatepark and holding more community events. The charity are also hoping to carry out improvements to the hall.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Association is a charitable company limited by guarantee, incorporated on 17 July 2003. 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. Prior to incorporation the charity operated as an unincorporated association and has been registered as a charity since 7 August 1968.

Recruitment and appointment of new trustees

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

Under the terms of the Memorandum and Articles of Association the Elected Directors are appointed by the ordinary members at the Annual General Meeting. One third of the Elected Directors must retire by rotation at each Annual General Meeting but are eligible for re-election.

The Board may appoint any ordinary member as an Elected Director. The Elected Director remains in office until the next Annual General Meeting but is eligible for re-election.

The Board may also invite any Nominated Member of the company to nominate representatives to be appointed as Nominated Directors. Nominated Directors do not require to retire by rotation.

Organisational structure

The board consists of voluntary trustees who manage the affairs of the charity through regular board meetings. The trustees are heavily involved in the day to day operations of the charity.

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.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate their exposure to the major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC252940 (Scotland)

Registered Charity number

SC000996

Registered office

Community Centre
Tong
Isle of Lewis
HS2 0HS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

Trustees

R S Grieve

Ms I A Macdonald (resigned 26.6.26)

K Macphail (resigned 26.6.26)

Ms M A Macdiarmid (appointed 25.7.26)

Ms E L Maclean (appointed 25.7.26)

Independent Examiner

John E Moffat BA FCA

CIB Services

Chartered Accountants

63 Kenneth Street

Stornoway

Isle of Lewis

Western Isles

HS1 2DS

Bankers

Bank of Scotland

47 Cromwell Street

Stornoway

Isle of Lewis

HS1 2DE

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 16 September 2026 and signed on its behalf by:

R S Grieve - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TONG RECREATION ASSOCIATION

I report on the accounts for the year ended 30 September 2025 set out on pages five to thirteen.

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
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HS1 2DS

21 September 2026

TONG RECREATION ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	Unrestricted fund £	Restricted fund £	30.9.25 Total funds £	30.9.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	330	-	330	1,046
Charitable activities	4				
Community Centre		20,520	-	20,520	22,092
Total		20,850	-	20,850	23,138
EXPENDITURE ON					
Raising funds		4,138	-	4,138	1,265
Charitable activities	5				
Community Centre		24,850	760	25,610	27,086
Total		28,988	760	29,748	28,351
NET INCOME/(EXPENDITURE)		(8,138)	(760)	(8,898)	(5,213)
RECONCILIATION OF FUNDS					
Total funds brought forward		136,271	100,168	236,439	241,652
TOTAL FUNDS CARRIED FORWARD		128,133	99,408	227,541	236,439

The notes form part of these financial statements

BALANCE SHEET
30 SEPTEMBER 2025

	Notes	Unrestricted fund £	Restricted fund £	30.9.25 Total funds £	30.9.24 Total funds £
FIXED ASSETS					
Tangible assets	12	106,396	4,560	110,956	116,230
CURRENT ASSETS					
Debtors	13	4,926	-	4,926	3,704
Cash at bank and in hand		17,955	94,848	112,803	120,404
		<u>22,881</u>	<u>94,848</u>	<u>117,729</u>	<u>124,108</u>
CREDITORS					
Amounts falling due within one year	14	(1,144)	-	(1,144)	(3,899)
		<u>21,737</u>	<u>94,848</u>	<u>116,585</u>	<u>120,209</u>
NET CURRENT ASSETS					
		<u>21,737</u>	<u>94,848</u>	<u>116,585</u>	<u>120,209</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>128,133</u>	<u>99,408</u>	<u>227,541</u>	<u>236,439</u>
NET ASSETS		<u>128,133</u>	<u>99,408</u>	<u>227,541</u>	<u>236,439</u>
FUNDS	15				
Unrestricted funds				128,133	136,271
Restricted funds				99,408	100,168
TOTAL FUNDS				<u>227,541</u>	<u>236,439</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2025 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 16 September 2026 and were signed on its behalf by:

R S Grieve - Trustee

The notes form part of these financial statements

TONG RECREATION ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. STATUTORY INFORMATION

Tong Recreation Association is a private charitable company, limited by guarantee, registered in Scotland. The charitable company's registered number and registered office address can be found in the Report of the Trustees.

2. 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 2019)', 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 and amounts are rounded to the nearest £.

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 12 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 income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Grants generated to support the objects of the charity and without further specified purpose are taken to the Statement of Financial Activities in that period. Grants received which are related to capital expenditure or are for a specified purpose are transferred to Restricted Funds and are utilised to fund the future depreciation of the related capital expenditure or fund the costs relating to the specified purpose.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

2. ACCOUNTING POLICIES - continued

Income

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

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.

Raising funds

Costs of raising funds consists of the costs of fundraising events.

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.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy 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.

Land and buildings	- 2% on cost
Plant and machinery	- 20% on cost
Equipment, fixtures and fittings	- 20% on cost and 10% 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.

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.

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

TONG RECREATION ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

3. DONATIONS AND LEGACIES

	30.9.25	30.9.24
	£	£
Donations	330	1,046
	<u> </u>	<u> </u>

4. INCOME FROM CHARITABLE ACTIVITIES

	30.9.25	30.9.24
	£	£
Fundraising events	8,262	10,142
Hire of hall and field	11,358	11,843
Grants	900	-
Employment Allowance	-	107
	<u>20,520</u>	<u>22,092</u>

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

	30.9.25	30.9.24
	£	£
Comhairle nan Eilean Siar - Ward Priority Fund	900	-
	<u> </u>	<u> </u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Community Centre	23,660	1,950	25,610
	<u> </u>	<u> </u>	<u> </u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	30.9.25	30.9.24
	£	£
Staff costs	2,600	3,403
Insurance	2,335	2,290
Light and heat	4,389	7,877
Telephone	529	473
Postage and stationery	-	55
Events and activities	800	574
Caretaker fees	-	2,400
Repairs and maintenance	7,142	1,652
Equipment	32	125
Website	310	834
Legal and professional fees	149	143
Donations	100	100
Sundry expenses	-	5
Depreciation	5,274	5,274
	<u>23,660</u>	<u>25,205</u>

TONG RECREATION ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

7. SUPPORT COSTS

	Governance costs
	£
Community Centre	<u>1,950</u>

Support costs, included in the above, are as follows:

	30.9.25 Community Centre	30.9.24 Total activities
	£	£
Bank charges	-	1
Accountancy fees	750	680
Bookkeeping fees	<u>1,200</u>	<u>1,200</u>
	<u>1,950</u>	<u>1,881</u>

8. NET INCOME/(EXPENDITURE)

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

	30.9.25	30.9.24
	£	£
Depreciation - owned assets	<u>5,274</u>	<u>5,275</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2025 nor for the year ended 30 September 2024.

10. STAFF COSTS

	30.9.25	30.9.24
	£	£
Wages and salaries	2,600	3,258
Social security costs	-	107
Other pension costs	-	38
	<u>2,600</u>	<u>3,403</u>

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

	30.9.25	30.9.24
Community Centre	<u>1</u>	<u>1</u>

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

TONG RECREATION ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,046	-	1,046
Charitable activities			
Community Centre	21,985	107	22,092
Total	23,031	107	23,138
EXPENDITURE ON			
Raising funds	1,265	-	1,265
Charitable activities			
Community Centre	23,244	3,842	27,086
Total	24,509	3,842	28,351
NET INCOME/(EXPENDITURE)	(1,478)	(3,735)	(5,213)
RECONCILIATION OF FUNDS			
Total funds brought forward	137,749	103,903	241,652
TOTAL FUNDS CARRIED FORWARD	136,271	100,168	236,439

12. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery £	Equipment, fixtures and fittings £	Totals £
COST				
At 1 October 2024 and 30 September 2025	154,355	5,724	9,010	169,089
DEPRECIATION				
At 1 October 2024	46,392	3,341	3,126	52,859
Charge for year	3,087	1,145	1,042	5,274
At 30 September 2025	49,479	4,486	4,168	58,133
NET BOOK VALUE				
At 30 September 2025	104,876	1,238	4,842	110,956
At 30 September 2024	107,963	2,383	5,884	116,230

TONG RECREATION ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.25	30.9.24
	£	£
Trade debtors	1,987	1,529
Other debtors	2,549	1,793
Prepayments	390	382
	<u>4,926</u>	<u>3,704</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.25	30.9.24
	£	£
Trade creditors	141	774
VAT	253	1,065
Other creditors	-	140
Accrued expenses	750	1,920
	<u>1,144</u>	<u>3,899</u>

15. MOVEMENT IN FUNDS

	At 1.10.24 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	136,271	(8,138)	128,133
Restricted funds			
Restricted Fund	100,168	(760)	99,408
	<u>236,439</u>	<u>(8,898)</u>	<u>227,541</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,850	(28,988)	(8,138)
Restricted funds			
Restricted Fund	-	(760)	(760)
	<u>20,850</u>	<u>(29,748)</u>	<u>(8,898)</u>

TONG RECREATION ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted fund	137,749	(1,478)	136,271
Restricted fund Restricted Fund	103,903	(3,735)	100,168
TOTAL FUNDS	<u>241,652</u>	<u>(5,213)</u>	<u>236,439</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	23,031	(24,509)	(1,478)
Restricted fund Restricted Fund	107	(3,842)	(3,735)
TOTAL FUNDS	<u>23,138</u>	<u>(28,351)</u>	<u>(5,213)</u>

General fund

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

Restricted fund

This represents grants received from public funding agencies and trusts for a specified purpose or in respect of capital expenditure. The funds are utilised to fund costs relating to the specified purpose or to fund the future depreciation of the capital expenditure.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2025.