

REGISTERED CHARITY NUMBER: SC038673

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2026**  
**FOR**  
**AIRIDHANTUIM YOUNG AT HEART CLUB**

**AIRIDHANTUIM YOUNG AT HEART CLUB**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2026**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

SC038673

**Office**

43 Lower Shader  
Isle of Lewis  
HS2 0RH

**Trustees/Committee**

|                          |             |
|--------------------------|-------------|
| Mr Murdo Nicholson       | Chairperson |
| Mrs Elenor Macleay       | Secretary   |
| Mrs Joan Mackay          | Treasurer   |
| Mrs Donna Dorris         | Member      |
| Mrs Christine Macritchie | Member      |
| Mrs Alice Nicolson       | Vice Chair  |
| Mr Iain Murray           | Member      |
| Mrs Christina Gillan     | Member      |
| Mrs Christine Smith      | Member      |

**Secretary**

Mrs Elenor Macleay

**Treasurer**

Mrs Joan Mackay

**Chairperson**

Mr Murdo Nicholson

**Independent Examiner**

Donald A Macdonald MBA  
27 Borve  
Isle of Lewis  
HS2 0RX

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The organisation is governed by its Constitution document.

The organisation is registered with the Scottish Charity Regulator and the Scottish Charity Number is SC038673.

### **Organisational structure**

The Committee consists of volunteers who manage the affairs of the charity through regular meetings where matters are discussed and agreed. The decisions taken by the committee are implemented by the executive members which includes chair, secretary, and treasurer. The charity has no employees.

### **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.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

- to cater for the social and recreational well-being of the senior citizens in the Airidhantuim Community Council area.

### **Significant activities during the year**

Face to face monthly meetings, day trips, meals and excursions and an annual mainland trip happened during the year to 31<sup>st</sup> March 2026 as well as fundraising during the period.

## **FINANCIAL REVIEW**

### **Investment policy and objectives**

The charity's funds are held on deposit in bank accounts.

### **FUTURE DEVELOPMENTS**

The charity's plans for the future focus on continuing the current format of the club and, subject to the wishes of its membership, to increasing the range of its activities. Also to ensure delivery of its charitable objectives.

### **TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2026.

### **Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 March 2026.

### **ON BEHALF OF THE COMMITTEE:**



Joan Mackay, Trustee

Date: 3/9/26

**REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES AND MEMBERS OF**  
**AIRIDHANTUIM YOUNG AT HEART CLUB**  
**REGISTERED CHARITY NUMBER SC038673**

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**Independent Examiner's Report to the Trustees of Airidhantuim Young at Yeart Club**

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 1 to 6.

**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. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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

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.



Donald A Macdonald  
Occupation: Retired Bank Manager  
Qualifications: MBA  
Address: 27 Borve  
Isle of Lewis  
HS2 0RX  
Tel: 01851 850751

Date: 3/9/26

**AIRIDHANTUIM YOUNG AT HEART CLUB**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED 31 MARCH 2026**

|                                                                | 31.3.26<br>£           | 31.3.25<br>£           |
|----------------------------------------------------------------|------------------------|------------------------|
| <b>INCOMING RESOURCES</b>                                      |                        |                        |
| <b>Voluntary income</b>                                        |                        |                        |
| Grants                                                         | 591.80                 | 500.00                 |
| Donations                                                      | 0.00                   | 60.00                  |
| <b>Activities for generating funds</b>                         |                        |                        |
| Fundraising events                                             | 2,812.40               | 2,867.10               |
| Member Contributions                                           | 6,956.24               | 6,043.00               |
| <b>Investment income</b>                                       |                        |                        |
| Bank interest                                                  | <u>76.43</u>           | <u>130.61</u>          |
| <b>Total incoming resources</b>                                | 10,436.87              | 9,600.71               |
| <b>RESOURCES EXPENDED</b>                                      |                        |                        |
| <b>Fundraising trading: cost of goods sold and other costs</b> |                        |                        |
| Purchases                                                      | 335.47                 | 163.20                 |
| <b>Charitable activities</b>                                   |                        |                        |
| Insurance                                                      | 139.26                 | 135.24                 |
| Light and heat and rent etc                                    | 220.00                 | 0.00                   |
| Gifts & donations                                              | 10.99                  | 55.50                  |
| Meals                                                          | 1,261.35               | 1,528.50               |
| Travel & Accommodation                                         | 8,710.00               | 8,396.00               |
| AGM Advert                                                     | 30.00                  | 0.00                   |
| Entertainment and excursions                                   | <u>352.00</u>          | <u>272.00</u>          |
|                                                                | 11,059.07              | 10,550.44              |
| <b>Governance costs</b>                                        |                        |                        |
| Legal and professional fees                                    | 0                      | 0                      |
|                                                                | <u>0</u>               | <u>0</u>               |
|                                                                | 0                      | 0                      |
| <b>Support costs</b>                                           |                        |                        |
| Bank charges                                                   | 0                      | 0                      |
| Gifts/flowers re committee                                     | 84.00                  | 0                      |
| Training                                                       | <u>0.00</u>            | <u>0.00</u>            |
| <b>Total resources expended</b>                                | 11,143.07              | 10,550.44              |
| <b>Net income/ (deficit)</b>                                   | <u><u>(706.20)</u></u> | <u><u>(949.73)</u></u> |

**AIRIDHANTUIM YOUNG AT HEART CLUB**

**BALANCE SHEET  
AT 31 March 2026**

|                                              | 31.3.26<br>£    | 31.3.25         |
|----------------------------------------------|-----------------|-----------------|
| <b>FIXED ASSETS</b>                          |                 |                 |
| Tangible assets                              | 0               | 0               |
| <b>CURRENT ASSETS</b>                        |                 |                 |
| Debtors                                      | 0               | 0               |
| Cash at bank – see Note                      | <u>6,213.53</u> | <u>6,919.73</u> |
|                                              | 6,213.53        | 6,919.73        |
| <b>CREDITORS</b>                             |                 |                 |
| Amounts falling due within one year          | 0               | 0               |
| <b>NET CURRENT ASSETS</b>                    | <u>6,213.53</u> | <u>6,919.73</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> | 6,213.53        | 6,919.73        |
| <b>NET ASSETS</b>                            | <u>6,213.53</u> | <u>6,919.73</u> |
| <b>FUNDS</b>                                 |                 |                 |
| Unrestricted funds                           | 6,213.53        | 6,919.73        |
| Restricted funds                             | <u>0</u>        | <u>0.00</u>     |
| <b>TOTAL FUNDS</b>                           | <u>6,213.53</u> | <u>6,919.73</u> |

These financial statements were approved by the Committee on 3rd Sept. 2026 and were signed on its behalf by:

Joan Mackay  
Joan Mackay, Trustee

|                                  |          |                 |
|----------------------------------|----------|-----------------|
| Note : Opening Bank Balances     | =        | £6,919.73       |
| Net Deficit for Year             | =        | £ 706.20        |
| Closing Balance 31/3/26          | =        | £6,213.53       |
| Represented by: Account 00666954 | £        | 3,001.27        |
| Account 00669082                 | £        | 3,212.26        |
| <b>TOTAL</b>                     | <b>£</b> | <b>6,213.53</b> |