

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2025
for
Arran Repair Cafe

Accountants Plus
Chartered Certified Accountants
Second Floor
Airbles House
270 Airbles Road
Motherwell
ML1 3AT

Arran Repair Cafe

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for the Year Ended 30 September 2025

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The trustees present their report with the financial statements of the charity for the year ended 30 September 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC053678

Principal address

[REDACTED]

Trustees

[REDACTED]

[REDACTED]

- resigned 4.7.25

Independent examiner

Accountants Plus
Chartered Certified Accountants
Second Floor
Airbles House
270 Airbles Road
Motherwell
ML1 3AT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document and constitutes a Scottish Charitable Incorporated Organisation.

Recruitment and appointment of new trustees

The original trustees were those individuals who signed the charity trustee declaration forms which accompanied the application for incorporation of the organisation.

At each AGM the members may elect any eligible member to be a trustee. The Trustees may also at any time appoint any eligible member to be a trustee.

At each AGM all of the trustees must retire from office but may then be re-elected.

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

Arran Repair Cafe

Report of the Trustees for the Year Ended 30 September 2025

OBJECTIVES AND ACTIVITIES

The advancement of environmental protection and the reduction of pollution and waste.
To repair, reuse and recycle domestic items to reduce waste

To share knowledge, skills and resources to empower individuals and groups

To promote wellbeing and social inclusion through activities and volunteering.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Living on an island brings challenges which are unique or amplified by not having straightforward access to many facilities on the mainland. During this first year as a charity, the Arran Repair Cafe (ARC) has fulfilled its core mission which is to help repair items for local people on the isle of Arran which would otherwise be difficult to have repaired due to the reduced facilities available and the need to transport items for repair off-island. This is often tricky, inconvenient and uneconomic and relies on transportation which may quite simply not be available.

Of the items brought to the Repair Cafe a very few (single figures out of over a thousand) could not be repaired and of these some have been passed on to other heritage charities due to their value as display items. So the overwhelming majority of items have been repaired (see below) which is a great outcome.

A focal point of has been and will be 'Fix It Friday' which is a session based at the Library in Brodick where people can book their items in for repair. This has proven very successful and will continue although with the possibility of repair facilities being available during the next year it is envisaged that it may even be possible to take on more repairs by taking them off-site to the new premises.

Summary of the main achievements of the charity during the financial period

Number of items repaired: 1012
Estimated Weight prevented from landfill: 3.74 Tonnes
Equipment Loans: 73
Products created from waste: 40
Visitors to events: 972
Fixes off site: 56
Meetings/Events: 179
Total Volunteer Hours: 2542
50 'Fix It Fridays'
28 'Move It Mend It Mondays '
27 Meetings attended
Total Trustee Hours: 178

The charity had been operating as a not for profit organisation prior to becoming a SCIO in 2024. In order to align balances brought forward the remainder of surplus from previous year has been added in this year as a donation of £10381.

FINANCIAL REVIEW

Reserves policy

The trustees are aware they have a duty to identify and review the charity's reserves and ensure they do not fall below a level which would enable the charity to continue in its day to day activities. They believe that reserves should be at least the equivalent of three months annual costs. Based on an estimated annual expenditure of £6,000, excluding depreciation costs, we would require £1,500.

Current reserves, are £13,662 which represents 25 months of expenditure.

FUTURE DEVELOPMENTS

Whilst the year has been successful in that the Arran Repair Cafe has achieved its core aim of repairing a very large number items, most of which would otherwise not have been repaired and many would have disposed of to landfill, it has also had its downsides which have hampered some aspects of its delivery, namely problems with finding suitable and accessible storage facilities. Solving this has been an ongoing area of the trustees work and it is envisaged that during the next year a likely solution has now emerged. The groundwork put in by some of the trustees has been highly beneficial and should help the Arran Repair Cafe be even more effective next year.

Approved by order of the board of trustees on 5 February 2026 and signed on its behalf by:

██████████

Independent Examiner's Report to the Trustees of
Arran Repair Cafe

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

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 (as amended). 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 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; 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.


CA
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26 February 2026

Arran Repair Cafe

Statement of Financial Activities
for the Year Ended 30 September 2025

	Notes	Unrestricted fund £
INCOMING RESOURCES		
Incoming resources from generated funds		
Voluntary income		11,836
Incoming resources from charitable activities		
Charitable Activities		7,347
Total incoming resources		19,183
 RESOURCES EXPENDED		
Charitable activities		
Charitable Activities		5,521
NET INCOMING RESOURCES		13,662
 TOTAL FUNDS CARRIED FORWARD		13,662

The notes form part of these financial statements

Arran Repair Cafe

Balance Sheet

At 30 September 2025

	Notes	Unrestricted fund £
CURRENT ASSETS		
Cash at bank		13,662
NET CURRENT ASSETS		13,662
TOTAL ASSETS LESS CURRENT LIABILITIES		13,662
NET ASSETS		13,662
FUNDS	3	
Unrestricted funds		13,662
TOTAL FUNDS		13,662

The financial statements were approved by the Board of Trustees on 5 February 2026 and were signed on its behalf by:

[REDACTED]

[REDACTED]

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities and Trustee Investment (Scotland) Act 2005 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Taxation

The charity is exempt from 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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2025.

3. MOVEMENT IN FUNDS

	Net movement in funds £	At 30.9.25 £
Unrestricted funds		
General fund	13,662	13,662
TOTAL FUNDS	<u>13,662</u>	<u>13,662</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2025

3. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,183	(5,521)	13,662
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>19,183</u>	<u>(5,521)</u>	<u>13,662</u>

4. DONATIONS

The charity had been operating as a not for profit organisation prior to becoming a SCIO in 2024. In order to align balances brought forward the remainder of surplus from previous year has been added in this year as a donation of £10381.

Detailed Statement of Financial Activities
for the Year Ended 30 September 2025

£

INCOMING RESOURCES

Voluntary income

Donations	11,836
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Incoming resources from charitable activities

Grants	7,347
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Total incoming resources	19,183
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RESOURCES EXPENDED

Charitable activities

Equipment Purchased	4,250
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Storage Charges	1,126
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Web Hosting	145
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5,521

Total resources expended	5,521
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Net income	13,662
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