

Charity registration number SC036163 (Scotland)

Company registration number SC273801

ARTHUR MCCLUSKEY FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

ARTHUR MCCLUSKEY FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M A McEntee	
	D O'Shea	
	D F Farrell	
	T Griffin	
	E Doonan	(Appointed 30 September 2025)
	P J Henry	(Resigned 30 September 2025)
	A Rennison	(Resigned 30 September 2025)
	J Wiles	(Resigned 30 September 2025)
Secretary	D O'Shea	
Charity number	SC036163	(Scotland)
	20103194	(Ireland)
Company number	SC273801	
Registered office	Craigshannoch Lodge Midmar By Inverurie Aberdeenshire United Kingdom AB51 7LX	
Independent examiner	Paul West PKW Accountancy Ltd Second Floor 1 Church Square Leighton Buzzard Bedfordshire LU7 1AE	

ARTHUR MCCLUSKEY FOUNDATION

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ARTHUR MCCLUSKEY FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees present their annual report and financial statements for the year ended 30 September 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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

The objectives of the charity are to relieve poverty, advance education and promote the health of people in Bosnia Herzegovina who are victims of war, drug or human right abuse.

The trustees and supporters will continue to raise funds for all the projects as outlined in the accounts. We also hope that other people will organise fundraising events on our behalf.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake and confirm that they have complied with the duty in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit (Charities and Public Benefit).

Volunteers

Seven directors do approximately 25 hours per week.

Achievements and performance

Significant activities and achievements against objectives

Our donors have been most generous in this financial year. They have helped us to achieve a total of £357,796 (€420,148) during the year ended 30 September 2025.

Family Support: We continued to support families in need. They remain poor due to high unemployment, limited education/opportunities, nepotism and post-traumatic stress disorder. This year, we supported 13 families and sent £18,074 (€21,695) of which £10,117 (€12,144) was restricted funds.

Family Homes: This year we refurbished one house costing £11,119 (€12,900) of which £5,684 (€6,504) was restricted funds. The roof and walls had not been insulated leading to mould and dampness throughout. The plumbing in the bathroom had to be totally replaced.

Mary's Hands (Marijine Ruke): This local organisation began helping the poor in 2013 and was registered as a charity in 2016. They pay three part-time office workers who, with volunteers, deliver food to the needy as well as providing clothing, shoes, medication, wood & wood-burning stoves, bed linen, furniture and anything else that is required for daily living. This year we sent £91,609 (€108,782) of which £90,385 (€107,329) was restricted. A bequest of £3,623 (€4,249) was received during the year.

Educational Support: Our support of university students cost £13,788 (€16,009) of which £2,454 (€2,849) was restricted funds. We aim to support students who are motivated and capable of achieving a degree. We provide approximately £1,723 (€2,000) per student per year, depending on circumstances. This year we sponsored five students – one Language degree, a medical student, a Fine Arts Degree, Radiology and Law students.

Mother's Village Orphanage: Accommodation at Mother's Village is organised in family houses with two carers in each house. The Orphanage needs support for all aspects of daily living; food, clothing, footwear, dental and medical care as well as educational costs. This year we sent £41,670 (€50,095) of which £40,407 (€48,577) was restricted funds. A bequest of £1,643 (€2,000) was received during the year.

ARTHUR MCCLUSKEY FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

Sponsored children at Mother's Village: Five children are currently sponsored. £1,260 (€1,465) was sent - all restricted funds.

Prosthetic Limb Clinic, Mostar: We donated £53,801 (€63,455) of which £49,774 (€58,705) was restricted funds for prosthetic limbs this year. Civilian amputees are not helped by the government. Without donors these amputees, even those damaged by landmines and other weapons of war, would be unable to be fitted with prosthetic limbs. Our trustee, Derek Farrell, with the assistance of a committee, raised £25,967 (€30,010) at a Golf Event on 12th September 2025. The Board of Trustees is very grateful to Derek and his group who have worked continuously for many months.

The Clinic staff and amputee users greatly appreciate a grant of £8,963 (€11,000) which was provided by Electric Aid (EA) in Ireland. EA is a development funding agency, based in Ireland. Employees and retirees commit to a voluntary donation from their salaries and pensions. The grant money was used with our donations to purchase a Lamination Machine and to provide limbs for ten amputees. The machine is essential in the making of prosthetic limbs.

We are also grateful to an Irish soprano who raised £2,502 (€2,978) with a raffle at one of her events. She presented Elvira Dugalic (Trustee) with a cheque during a visit to the Clinic in October 2024.

One of the amputees whose prosthetic needs are provided by the Clinic greatly benefitted from one of our donors this year. He and his Catenian friends raised £2,460 (€2,888) and chose to provide a Wheel Mounting Machine for an amputee. He repairs tyres for a living but found the work very difficult after he lost a leg in a car accident. The machine lightens his load and he is proud to be able to support his wife and son.

Another young man lost his lower leg when working in his vineyard. He is a car mechanic and needs to support his elderly father and three sisters. We bought him equipment so that he can work on cars at his home. The cost of the equipment was €3,060 (€3,770).

Cenacolo Community: The Cenacolo has been described by the WHO (World Health Authority) as the best addiction recovery programme in existence. Not all residents are addicts; some have joined the community because they have lost their way in life. They rely on donations for survival and see all donations as Divine Providence. This year we sent them £41,660 (€48,800) of which £40,773 (€47,761) was restricted funds.

Mother Krispina Women's Refuge: During the pandemic, this refuge was facing closure with debts of €4,000+ to utility companies. We were asked to help and thanks to our kind donors, their work continues.

This year, we sent them £34,534 (€40,200) of which £34,190 (€39,800) was restricted funds. The Franciscan Sisters and staff treat these abused women and girls as family and they continue to support them financially and emotionally long after they have moved on with their lives.

Bread of St Anthony (Kruh Sv Ante): This is a Franciscan humanitarian aid organisation which was founded to help the poor in 1896. They have two Public Kitchens in Sarajevo and a third in Vares which feed up to 1,000 people every day. One of those Kitchens was developed some years ago with funds from this charity.

Kruh Sv Ante provide psychological support for victims of PTSD and their Addiction Rehabilitation Programme is very successful. Their leaflet can be read on our website, www.arthurmc.com. We sent £34,003 (€39,300) of which £33,382 (€38,582) was restricted funds.

St John the Baptist Church in Mostar: The church is based in an area of Mostar called Rodoč. During Communist times, they were forbidden to practice their religion or to have a church. All the houses were destroyed and the families were ethnically cleansed out of the area. In the intervening years, many of them bravely returned to claim their land and rebuild their homes. The church was completed and officially blessed in June 2024.

This year we sent a £269 (€300) of which £253 (€282) was restricted funds. This can be used for installation of air conditioning units.

ARTHUR MCCLUSKEY FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

St Joseph The Worker Nursing Home: We were asked to provide hospital beds for this wonderful Nursing Home. They have 54 residents but only had 20 special beds. They are of huge benefit for frail bodies and make life easier for the nursing staff.

So far we have sent them £24,876 (€29,029) of which £19,975 (€23,310) was restricted funds. This provided 20 hospital beds and 10 air conditioning units. The Sisters of Charity of St Vincent de Paul own the building and are currently updating old radiators. They also have a dream of building a Dementia Ward in the grounds.

Electric Aid (EA) Grants: EA is a development funding agency, based in Ireland. Employees and retirees commit to a voluntary donation from their salaries and pensions. We applied in October 2024 for funding for provision of 10 prosthetic limbs and a Lamination machine and received €11,000 from EA.

Fundraising performance

As described above, the Golf Classic raised funds for the Prosthetic Limb Clinic. We also had postings on Facebook sharing particular projects. Sharing details via email and WhatsApp resulted in donations. Concerts in Medjugorje raised funds for Mother's Village and Mary's Hands.

Financial review

We have raised £357,796 (€420,148) during the year ending 30/09/2025 of which £162,694 (€191,047) was raised in Ireland. UK Gift Aid claims raised £3,789 (€4,449) and tax relief on donations in Ireland raised £16,203 (€18,958). Standing Orders, donations and fundraising events account for the rest.

The trustees personally cover all expenses so that 100% of all donations we receive reach the projects in Bosnia Herzegovina. No director receives a salary or claims expenses. All trustees contribute to the funds and give unstintingly of their time to support our projects.

Reserves policy

The charity's policy is to hold enough reserves for the day-to-day running of the charity only. As at 30 September 2025 the charity held free reserves totalling £12,131. We usually set aside funds for each student's full degree course at university as well as a one year reserve in relation to poor families. However, new students will only be guaranteed one year's fees until our reserves grow.

Plans for future periods

The charity will continue its endeavours to find donors and Trusts who want to help the people of Bosnia Herzegovina. Our fundraising efforts will hopefully continue with Golf Classics and Ladies Who Lunch events. We hope to organise four concerts each year in Medjugorje for the foreseeable future.

We are very much aware that charity support is still much needed in Bosnia Herzegovina 30 years after the war ended.

Structure, governance and management

The charity is a company limited by guarantee, incorporated on 24 September 2004 and registered as a charity on 25 November 2004. 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.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

P J Henry	(Resigned 30 September 2025)
A Rennison	(Resigned 13 June 2025)
M A McEntee	
D O'Shea	
D F Farrell	
T Griffin	
J Wiles	(Resigned 30 September 2025)
E Doonan	(Appointed 30 September 2025)

ARTHUR MCCLUSKEY FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

Recruitment and appointment of trustees

At each AGM, one-third of the directors are subject to retirement by rotation. The retiring director can be re-appointed if not being replaced. When recruiting and appointing members of the Management Committee, a broad range of skills and competencies are looked for. An interest in the wellbeing of the people of and in raising funds for Bosnia Herzegovina is essential.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



D O'Shea
Trustee

8 January 2026

ARTHUR MCCLUSKEY FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ARTHUR MCCLUSKEY FOUNDATION

I report to the trustees on my examination of the financial statements of Arthur McCluskey Foundation (the charity) for the year ended 30 September 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. You are satisfied that the financial statements of the charity are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and section 145 of the Charities Act 2011. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 and the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity has prepared its financial statements on an accruals basis and is also registered in Scotland, or the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 and section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005, Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 and section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Paul West

PKW Accountancy Ltd
Second Floor
1 Church Square
Leighton Buzzard
Bedfordshire
LU7 1AE
23 January 2026

ARTHUR MCCLUSKEY FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Notes							
Income from:							
Donations and legacies	2	21,831	283,013	304,844	31,367	300,291	331,658
Other trading activities - fund raising		-	52,642	52,642	-	30,213	30,213
Investments	3	310	-	310	461	-	461
Total income		<u>22,141</u>	<u>335,655</u>	<u>357,796</u>	<u>31,828</u>	<u>330,504</u>	<u>362,332</u>
Expenditure on:							
Raising funds		7,912	-	7,912	6,242	-	6,242
<u>Charitable activities</u>							
Mother's Village Orphanage	4	526	42,404	42,930	-	28,399	28,399
Family Homes & Support	4	14,960	140,376	155,336	10,483	139,358	149,841
Educational Support	4	11,334	2,454	13,788	10,293	2,972	13,265
Medical Support	4	10,437	143,904	154,341	5,391	112,872	118,263
Recovery & Assistance	4	16	7,328	7,344	7,962	46,007	53,969
Total charitable expenditure		<u>37,273</u>	<u>336,466</u>	<u>373,739</u>	<u>34,129</u>	<u>329,608</u>	<u>363,737</u>
Total expenditure		<u>45,185</u>	<u>336,466</u>	<u>381,651</u>	<u>40,371</u>	<u>329,608</u>	<u>369,979</u>
Net expenditure and movement in funds		(23,044)	(811)	(23,855)	(8,543)	896	(7,647)
Reconciliation of funds:							
Fund balances at 1 October 2024		35,090	896	35,986	43,633	-	43,633
Fund balances at 30 September 2025		<u>12,046</u>	<u>85</u>	<u>12,131</u>	<u>35,090</u>	<u>896</u>	<u>35,986</u>

The notes on pages 8 to 13 form part of these financial statements.

ARTHUR MCCLUSKEY FOUNDATION

BALANCE SHEET

AS AT 30 SEPTEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	8	1,806		2,829	
Cash at bank and in hand		11,717		34,471	
		<u>13,523</u>		<u>37,300</u>	
Creditors: amounts falling due within one year	9	(1,392)		(1,314)	
Net current assets			12,131		35,986
The funds of the charity					
Restricted income funds	10		85		896
Unrestricted funds			12,046		35,090
			<u>12,131</u>		<u>35,986</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2025.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 8 January 2026



D O'Shea
Trustee



D F Farrell
Trustee

Company registration number SC273801 (Scotland)

ARTHUR MCCLUSKEY FOUNDATION

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

1 Accounting policies

Charity information

Arthur McCluskey Foundation is a private company limited by guarantee incorporated in Scotland. The registered office is Craighannoch Lodge, Midmar, By Inverurie, Aberdeenshire, AB51 7LX, United Kingdom.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ARTHUR MCCLUSKEY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.7 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	21,831	274,050	295,881	31,367	284,077	315,444
Grants	-	8,963	8,963	-	16,214	16,214
	<u>21,831</u>	<u>283,013</u>	<u>304,844</u>	<u>31,367</u>	<u>300,291</u>	<u>331,658</u>
Donations and gifts						
Donations	1,839	274,050	275,889	5,662	284,077	289,739
Gift Aid	19,992	-	19,992	25,705	-	25,705
	<u>21,831</u>	<u>274,050</u>	<u>295,881</u>	<u>31,367</u>	<u>284,077</u>	<u>315,444</u>

3 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>310</u>	<u>461</u>

ARTHUR MCCLUSKEY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

4 Expenditure on charitable activities

	Mother's Village Orphanage	Family Homes & Support	Educational Support	Medical Support	Recovery & Assistance	Total
	2025	2025	2025	2025	2025	2025
	£	£	£	£	£	£
Direct costs						
Direct costs	42,930	155,336	13,788	154,341	7,344	373,739
Analysis by fund						
Unrestricted funds	526	14,960	11,334	10,437	16	37,273
Restricted funds	42,404	140,376	2,454	143,904	7,328	336,466
	42,930	155,336	13,788	154,341	7,344	373,739

All administration costs, which amounted to £7,061 (€8,291) were paid by the trustees of the charity. Included were accountancy fees, bank charges and website management costs. All other expenses - stationery, postage, office supplies etc - were paid by the trustees, allowing every penny we receive to be used for the poor of Bosnia Herzegovina.

Previous year:	Mother's Village Orphanage	Family Homes & Support	Educational Support	Medical Support	Recovery & Assistance	Total
	2024	2024	2024	2024	2024	2024
	£	£	£	£	£	£
Direct costs						
Direct costs	28,399	149,841	13,265	118,263	53,969	363,737
Analysis by fund						
Unrestricted funds	-	10,483	10,293	5,391	7,962	34,129
Restricted funds	28,399	139,358	2,972	112,872	46,007	329,608
	28,399	149,841	13,265	118,263	53,969	363,737

5 Description of charitable activities

Mother's Village Orphanage

Providing funds to Mother's Village supporting daily living, including educational costs.

Family Homes & Support

Supporting families in need, refurbishing of family homes and providing funds to the Mother Krispina women's refuge. The restricted income funds related to these activities were the Family Homes, Family Support, Women's Refuge Centre and Mary's Hands funds.

Educational Support

Supporting university students to achieve their degrees, together with supporting other educational needs. The restricted income funds related to these activities were the Educational Support and Kindergarten School funds.

ARTHUR MCCLUSKEY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

5 Description of charitable activities (Continued)

Medical Support

Providing funds to support the physical and mental recovery including prosthetic limbs and addiction and psychological support for victims of PTSD. The restricted income funds related to these activities were the Prosthetic Limbs, Cenacolo Community, Bread of St Anthony funds and St Joseph's Nursing Home.

Recovery & Assistance

Providing funds to assist in building projects and other community projects. The restricted income funds related to these activities were the Radio Mir and St John the Baptist Church funds.

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

All administration costs which amounted to £7,061 (€8,291) were paid by the trustees of the charity. Included were accountancy fees, bank charges and website management costs. All other expenses – stationery, postage, office supplies etc - were paid by the trustees allowing every penny we receive to be used for the poor of Bosnia Herzegovina.

7 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There are zero staff costs as all those involved are volunteers.

8 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	1,806	2,829

9 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	1,392	1,314

ARTHUR MCCLUSKEY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

10 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 October 2024	Incoming resources	Resources expended	At 30 September 2025
	£	£	£	£
Mother's Village Orphanage	737	41,667	(42,404)	-
Family Homes	78	5,606	(5,684)	-
Family Support	-	10,117	(10,117)	-
Women's Refuge Centre	-	34,190	(34,190)	-
Mary's Hands	-	90,385	(90,385)	-
Educational Support	-	2,454	(2,454)	-
Prosthetic Limbs	-	49,774	(49,774)	-
Cenacolo Community	-	40,773	(40,773)	-
Bread of St Anthony	-	33,382	(33,382)	-
St Joseph's Nursing Home	-	19,975	(19,975)	-
St John's Baptist Church	-	253	(253)	-
Radio Mir	81	1,079	(1,075)	85
Los Rosales	-	6,000	(6,000)	-
	<u>896</u>	<u>335,655</u>	<u>(336,466)</u>	<u>85</u>

Previous year:	At 1 October 2023	Incoming resources	Resources expended	At 30 September 2024
	£	£	£	£
Mother's Village Orphanage	-	29,136	(28,399)	737
Family Homes	-	676	(598)	78
Family Support	-	10,203	(10,203)	-
Women's Refuge Centre	-	31,713	(31,713)	-
Mary's Hands	-	96,844	(96,844)	-
Educational Support	-	2,972	(2,972)	-
Prosthetic Limbs	-	36,850	(36,850)	-
Cenacolo Community	-	41,563	(41,563)	-
Bread of St Anthony	-	34,459	(34,459)	-
St John's Baptist Church	-	36,182	(36,182)	-
Radio Mir	-	4,471	(4,390)	81
Los Rosales	-	5,435	(5,435)	-
	<u>-</u>	<u>330,504</u>	<u>(329,608)</u>	<u>896</u>

ARTHUR MCCLUSKEY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

10 Restricted funds

(Continued)

Mother's Village Orphanage

Provides funds to support the daily living and infrastructure costs of the Mother's Village Orphanage, this includes sponsorship of the children.

Family Homes

Fund used to refurbish homes giving basic sanitation, power and shelter.

Family Support

Providing assistance to families in need.

Women's Refuge Centre

Provides funds to enable the continuing operation of the Mother Krispina Women's Refuge.

Mary's Hands

Providing funds to support the Mary's Hands charity enabling food, clothing, medication and other needs to be met.

Educational Support

Funding students to enable them to attend university.

Kindergarten School

Provides funds to support the running of the Kindergarten schools.

Prosthetic Limbs

Fund used to provide prosthetic limbs to victims of landmines and to raise awareness of the plight of amputees.

Cenacolo Community

Providing funds to support the daily work of the Cenacolo Community.

Bread of St Anthony

Provides funds to support the Bread of St Anthony humanitarian aid organisation, which supports people in many ways, which include providing food and psychological support.

St John's Baptist Church

Provides funds to enable the continuing work to complete the building of the church in Mostar.

St Joseph's Nursing Home

Provides funds to purchase beds and equipment for the St Joseph the Worker Nursing Home.

Radio Mir

Funds used to provide equipment to Radio Mir to enable the broadcasting and translation of prayer programmes.

Los Rosales

Funds used to provide funds and equipment to support the Los Rosales Special Needs School in Mostar.

11 Related party transactions

All of the charity's administration costs, which amounted to £7,061 (€8,291) were paid by the trustees of the charity allowing every penny received to be used for the poor of Bosnia Herzegovina.