



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
From	Period start date			To	Period end date		
	Day	Month	Year		Day	Month	Year
	1	August	2023		31	July	2024

Reference and administration details

Charity name

Other names charity is known by

Registered charity number

Charity's principal address

Scrabster Community Association

SC005874

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Chair		
2		Secretary	Appointed 26.04.24	
3		Secretary	Resigned 26.04.24	
4		Treasurer		
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The Association is a charitable unincorporated association governed by a written constitution which was last updated in 2019.

Trustee recruitment and appointment

All of the Association's Trustees are appointed or re-appointed by members at the Annual General Meeting, normally held in January each year. The constitution gives the Association powers to co-opt Trustees as and when required.

Objectives and activities

Charitable purposes

The Association's purpose is as recorded in the constitution. To promote the benefit of the inhabitants of Scrabster and surrounding area without distinction of sex or of political, religious or other opinions by associating with the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

Summary of the main activities in relation to these objects

The hall was used by various groups and individuals for events, parties, meetings, yoga and other activities. The hall was closed between December 2023 and April 2024 after suffering water damage but after repair work was carried out is now open once again.

APPENDIX 1

Achievements and performance

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

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Financial review

Brief statement of the charity's policy on reserves

Scrabster Community Association's policy is to keep a reserve which is equivalent to at least one year's trading payments.

Details of any deficit

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Donated facilities and services (if any)

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APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Chair	Treasurer
Date	28/4/25	28.4.25.

APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of	Charity name	Scrabster Community Association					
Registered charity number	SC005874						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	August	2023	to	31	July	2024
Set out on pages	6 to 9						(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	<p>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.</p>						
Basis of independent examiner's statement	<p>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.</p>						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed:				Date:	29.4.25		
Name:							
Relevant professional qualification(s) or body (if any):							
Address:	Reid & Fraser 15 Princes Street Thurso KW14 7BQ						

*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.

Scrabster Community Association

SC005874



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	August	2023		31	July	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	750				750	500
Legacies					-	-
Grants	13,000				13,000	-
Receipts from fundraising activities	99				99	50
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings	2,687				2,687	1,168
Gross receipts from other charitable activities					-	-
Other income: Insurance receipt	16,513				16,513	-
Recovery of misappropriated funds					-	25,990
A1 Sub total	33,049	-	-	-	33,049	27,708
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	100				100	-
Proceeds from sale of investments					-	-
A2 Sub total	100	-	-	-	100	-
Total receipts	33,149	-	-	-	33,149	27,708
A3 Payments						
Expenses for fundraising activities					-	4
Gross Trading Payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	25,106				25,106	3,557
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	600
Preparation of annual accounts					-	-
Legal costs					-	-
Other	246				246	304
Misappropriation of Funds					-	-
A3 Sub total	25,352	-	-	-	25,352	4,465
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	5,594				5,594	290
Purchase of investments					-	-
A4 Sub total	5,594	-	-	-	5,594	290
Total payments	30,946	-	-	-	30,946	4,755
Net receipts / (payments)	2,203	-	-	-	2,203	22,953
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	2,203	-	-	-	2,203	22,953

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	22,974				22,974	21
	Surplus / (deficit) shown on receipts and payments account	2,203				2,203	22,953
						-	
						-	
	Cash and bank balances at end of year	25,177	-	-	-	25,177	22,974
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Chairs	General		674	674
	Baby Changing Unit	General		140	140
	Steam Cleaner	General		150	150
	Epson Printer	General	65	65	
	Grass Cutting Tractor	General	5,000	5,000	
	Henry Vacuum Cleaner	General	130	130	
	Portable PA System	General	281	281	
	4 Airpot Stainless Steel flasks	General	118	118	
		Total	5,594	6,558	964

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Reid & Fraser - Independent examiner	General	600	
	G Anderson Electrical Ltd	General	5,652	
	British Gas	General		1,396
	Business Stream	General		1,340
		Total	6,252	2,736

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of approval



 28/4/25
 28/4/25

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
West Caithness Community Fund					-	500
Forss Hall	750				750	-
					-	
					-	
Total	750	-	-	-	750	500

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Baillie Wind Farm community Benefit Fund	13,000		13,000	-
	-		-	-
			-	
			-	
Total	13,000	-	13,000	-

3 Gross receipts from other charitable activities

[illegible]

4 Payments relating directly to charitable activities

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Rent & rates	2,879				2,879	-
Repairs & Renewals	14,502				14,502	345
Electricity	3,036				3,036	-
Insurance	1,290				1,290	1,246
Property Costs, including cleaning	919				919	494
Events - Easter eggs (and Party 2023)	116				116	956
Events - Christmas party and gifts	2,047				2,047	511
Events - Halloween party	125				125	-
Stationery & postage	82				82	5
Sundries	110				110	-
					-	-
Total	25,106	-	-	-	25,106	3,557

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	22,974				22,974	21
	Surplus / (deficit) shown on receipts and payments account	2,203				2,203	22,953
						-	
						-	
	Cash and bank balances at end of year	25,177	-	-	-	25,177	22,974
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets	Chairs	General		674	674
	Baby Changing Unit	General		140	140
	Steam Cleaner	General		150	150
	Epson Printer	General	65	65	
	Grass Cutting Tractor	General	5,000	5,000	
	Henry Vacuum Cleaner	General	130	130	
	Portable PA System	General	281	281	
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	Business Stream	General		1,340
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Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

28/4/25

28/4/25

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	
Full name(s)	

Position (e.g. Chair)	Chair	Treasurer
Date	28/4/25	28/4/25