



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	August	2024	To	31	July	2025

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Scrabster Community Association
SC005874
2 Clett Terrace
Scrabster
Thurso
Postcode KW14 7UP

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	leon MacGill	Chair		
2	Ian Munro	Vice Chair	Appointed 18.04.25	
3	Caroline Farquhar	Secretary		
4	Maureen Webster	Treasurer		
5	Joanne Rawson			
6	Kyle Arrowsmith			
7	Dougie Munro			
8	Alana Mackay			
9	John Webster			
10	Gillian Mackay			
11	Nicola Manson			
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, sporting and other activities.

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)	<i>I MacGill</i> Ieon MacGill	<i>m. Webster</i> Maureen Webster
Position (e.g. Chair)	Chair	Treasurer
Date	<i>26/4/26</i>	<i>26/4/26</i>

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	2024	to	31	July	2025		
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:	<i>Linda Cameron</i>				Date:	26.4.26			
Name:	Linda Cameron								
Relevant professional qualification(s) or body (if any):	FCCA CTA CA								
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	2024		31	July	2025

Section A Statement of re

8

	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	800				800	750
Legacies					-	-
Grants	8,000				8,000	13,000
Receipts from fundraising activities	720				720	99
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings	5,423				5,423	2,687
Gross receipts from other charitable activities					-	-
Other income: Insurance receipt					-	16,513
Recovery of misappropriated funds					-	-
A1 Sub total	14,943	-	-	-	14,943	33,049
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	15				15	100
Proceeds from sale of investments					-	-
A2 Sub total	15	-	-	-	15	100
Total receipts	14,958	-	-	-	14,958	33,149
A3 Payments						
Expenses for fundraising activities					-	-
Gross Trading Payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	13,741				13,741	25,106
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	1,374				1,374	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other	20				20	246
Misappropriation of Funds					-	-
A3 Sub total	15,135	-	-	-	15,135	25,352
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	620				620	5,594
Purchase of investments					-	-
A4 Sub total	620	-	-	-	620	5,594
Total payments	15,755	-	-	-	15,755	30,946
Net receipts / (payments)	(797)	-	-	-	(797)	2,203
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(797)	-	-	-	(797)	2,203

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	25,177				25,177	22,974
	Surplus / (deficit) shown on receipts and payments account	(797)				(797)	2,203
						-	
						-	
	Cash and bank balances at end of year	24,380	-	-	-	24,380	25,177

(Agree balances with receipts and payments account(s))

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

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	General		674	674
	General		140	140
	General		150	150
	General	65	65	65
	General	5,000	5,000	5,000
	General	130	130	130
	General	281	281	281
	General	118	118	118
	General	350	350	-
	General	97	97	-
	General	145	145	-
	General	28	28	-
	General			
	Total	6,214	7,178	6,558

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	General	-	600
	General	-	5,652
	General	-	-
	General	-	-
	Total	-	6,252

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

I MacGill
M. Webster

Ileon MacGill

Maureen Webster

26/11/26
26/11/26

