

APPENDIX 1

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Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	01	2025		31	12	2025

Reference and administration details

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

Black Isle Need to Play Association

SC023244
c/o Sarah-Jane M Dunton
Laverock Hill, Knockmuir Brae, Avoch

Postcode IV9 8RT

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

	Trustee name	Office (if any)	Dates acted if not for a whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Patricia Tickner	Chairperson		
2	Sue Phillips	Secretary		
3	Sarah Dunton	Treasurer		
4	Ann Chance			
5	Susan Hood			
6	Jo Finn	Fundraiser		
7	Benita Miller	Honorary		
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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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

Constitution Dated 22/7/24

Trustee recruitment and appointment

By Committee

Objectives and activities

Charitable purposes

The object for which The Association is:

To provide financial assistance for children and young people with additional needs (aged between 0 and 19 years) living on the Black Isle in Ross & Cromarty (the area of benefit) whose families require financial help to meet these needs.

Summary of the main activities in relation to these objects

Provision of equipment, toys, books, etc. which are not a statutory agency provision. Provision of a childminder to allow an outing for the child or respite for the parent/guardian. Provision of transport by a registered person, or payment towards fees to allow a child to attend a group or facility where not already funded. Help towards costs for leisure facilities.

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Achievements and performance

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

Income

Received £1102 in donations and grants, and £913 additional income was fundraised this year.

Expenditure

£2807 distributed locally to needy individuals/families on recommendation from and distributed through local health professionals.

Financial review

Brief statement of the charity's policy on reserves

No reserves held. All monies are passed to charitable purposes.

Details of any deficit

None

Donated facilities and services (if any)

N/A



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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)	Sarah Jane Mary Dunton	SUSAN PATRICIA PHILLIPS
Position (e.g. Chair)	Treasurer	SECRETARY
Date	23/1/26	23/1/26

SC02344



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2025		31	12	2025

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	202				202	170
Legacies					-	
Grants	900				900	300
Receipts from fundraising activities	913				913	543
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	2,015	-	-	-	2,015	1,013
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	2,015	-	-	-	2,015	1,013
A3 Payments						
Expenses for fundraising activities	31				31	25
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,807				2,807	2,120
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	2,838	-	-	-	2,838	2,145
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	2,838	-	-	-	2,838	2,145
Net receipts / (payments)	(823)	-	-	-	(823)	(1,132)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(823)	-	-	-	(823)	(1,132)

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	3,874				3,874	5,006
	Surplus / (deficit) shown on receipts and payments account	(823)				(823)	(1,132)
						-	
						-	
	Cash and bank balances at end of year	3,051	-	-	-	3,051	3,874
	(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					
		Total			


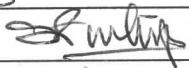
Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total		

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



S M DUNTON

S P PHILLIPS

23/1/26

23/1/26

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	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 £
Donation Boxes	96				96	158
Private donation	107				107	12
					-	
					-	
					-	
					-	
					-	
Total	203	-	-	-	203	170

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Highland Council	900		900	300
			-	
			-	
Total	900	-	900	300

3 Gross receipts from other charitable activities

	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 £
Fundraising activities at Community Markets	913				913	543
					-	
					-	
					-	
					-	
					-	
					-	
Total	913	-	-	-	913	543

4 Payments relating directly to charitable activities

	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 £
Gift Vouchers	665				665	450
Specialist Toys/Equipment (Individuals)	1,042				1,042	450
Days Out Family Season Pass					-	420
Youth Café Event					-	250
Trip Donations	600				600	550
Furniture for Youth Café	255				255	
Specialist equipment for Youth Café	245				245	
					-	
					-	
Total	2,807	-	-	-	2,807	2,120

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					202	170
Legacies					-	-
Grants					900	300
Receipts from fundraising activities					913	543
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	2,015	1,013
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	2,015	1,013
Payments						
Expenses for fundraising activities					31	25
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities					2,807	2,120
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	-	-	-	-	2,838	2,145
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	2,838	2,145
Net receipts / (payments)	-	-	-	-	(823)	(1,132)
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	-	-	-	-	(823)	(1,132)

Nature and purpose of funds

All funds available for distribution

- SC02344

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds						
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

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APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

APPENDIX 3



Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period

Set out on pages

Independent examiner's report on the accounts							v2
Charity name Black Isle Need to Play Association							
Registered charity number SC023244							
Period start date					Period end date		
Day	Month	Year		Day	Month	Year	
01	01	2025	to	31	12	2025	
Set out on pages 5-10						(remember to include the page numbers of additional sheets)	

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. 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.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

- 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 comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Date:

Relevant professional qualification(s) or body (if any):

Address:

<i>Heather Young</i>	<i>28/3/26</i>
<i>HEATHER YOUNG</i>	
<i>CHARTERED ACCOUNTANT</i>	
<i>CHARTERED TAX ADVISOR</i>	
<i>2 ALDERFIELD</i>	
<i>INCHMORE</i>	
<i>INVERNESS-SHIRE</i>	
<i>IV5 7QP</i>	

*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.