

**Dunbeath Community Centre
Trustees' Report and
Statement of Receipts and Payments
for the year ended 31 December 2024**

DUNBEATH COMMUNITY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name:	Dunbeath Community Centre
Charity Registration Number:	SC 025697
Principal Office:	Community Centre Dunbeath Caithness KW6 6EF
Trustees:	Mrs Karen Cowie (Chairperson) David Miller (Vice Chairman) Francis Allan (Secretary) Mrs Jenna Irvine (Treasurer) Mrs Lea Cormack Michael Sutherland Liam Sutherland Mrs Anne Macbeath
Independent Examiner:	John F Cormack B.Sc(Hons) CA Victor T Fraser & Co Limited Chartered Accountants 3-4 Market Place WICK Caithness KW1 4LP

DUNBEATH COMMUNITY CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

Creation and Objects of the Charity

Dunbeath Community Centre has operated under its present constitution since 1 November 1973. Its objects are to provide a community facility for the benefit of those living in the village and district of Dunbeath.

Structure, Governance

The charity is run by a management committee all of whom are trustees. Trustees are appointed from the community of the village and district of Dunbeath.

Activities

The community centre is let for various purposes in order to provide facilities for the use of the community and raise funds to help with the upkeep of the premises. An annual grant is received from Highland Council.

Achievements and Performance

The community centre continues to be maintained to an acceptable standard with the provision of other equipment being ongoing. The facility is appreciated and enjoyed by the local community and the new play park is being well used.

Reserves Policy


The management committee has examined the charity's requirement for reserves in light of the main risks to the organisation. The unrestricted reserves are necessary to cover approximately 12 months operating expenditure together with a provision for future repairs to the property.

The charity continues in a sound financial manner with close control of expenditure being maintained.

Total resources of £41,971 (2023 £44,890) were held as at 31 December 2024 of which £2,321 (2023 £5,771) were unrestricted.

The trustees declare that they have approved the above report.

Signed on behalf of the charity's trustees.


.....
Mrs Karen Cowie - Chairperson

16 March 2026

DUNBEATH COMMUNITY CENTRE

Independent Examiners Report to the Trustees for the year ended 31 December 2024

I have examined the Statement of Receipts and Payments of Dunbeath Community Centre for the year ended 31 December 2024 set out on page 4.

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.

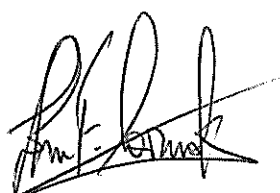
Basis of Independent Examiner's Statement

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.

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 comply with Regulation 9 of the 2006 Accounts Regulationshave 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.



John F Cormack B.Sc(Hons) CA
Victor T Fraser & Co Limited
Chartered Accountants
3-4 Market Place
Wick
KW1 4LP

Date 25 March 2026.

DUNBEATH COMMUNITY CENTRE

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Grants received	-	136,753	136,753	500
Beatrice Windfarm grant	-	-	-	2,584
From charitable activities	4,482	-	4,482	4,440
Donations	-	-	-	850
Investment Income	-	531	531	220
Bank Interest	-	-	-	-
	<u>4,482</u>	<u>137,284</u>	<u>141,766</u>	<u>8,594</u>
Cost of charitable activities	<u>7,932</u>	<u>136,753</u>	<u>144,685</u>	<u>5,760</u>
(Deficit)/Surplus for the year	<u>(3,450)</u>	<u>531</u>	<u>(2,919)</u>	<u>2,834</u>

Reconciliation at 31 December 2024

Cash at bank and in hand 31 December 2023	5,771	39,119	44,890	42,056
(Deficit)/Surplus for the year	<u>(3,450)</u>	<u>531</u>	<u>(2,919)</u>	<u>2,834</u>
Cash at bank and in hand 31 December 2024	<u>2,321</u>	<u>39,650</u>	<u>41,971</u>	<u>44,890</u>

Signed on behalf of the charity's trustees.

.....*K. Cowie*.....
Mrs Karen Cowie Chairperson

16 March 2026