



**Brora Development Trust**

**Annual Report and Financial Statement**

**For the financial year ending 30<sup>th</sup> April, 2025**

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## Chairman's Introduction

It gives me great pleasure to present Brora Development Trust's Annual Report for the year ending 30<sup>th</sup> April 2025. Over the past year, the Trust has continued to demonstrate its strong commitment to supporting and strengthening our community through collaboration, innovation, and practical action.

Guided by the five strategic themes identified in our 2023–2026 Work Plan: *Social, Community, Economic, Environment, and Placemaking*; we have worked closely with residents, partner organisations, and local agencies to deliver projects that make a tangible difference to the lives of people in Brora.

Among the year's notable achievements are the continued success of the Healthy School Holidays programme, which provides vital food support to families during school breaks; the growth of the Brora Youth Initiative, creating new opportunities for young people to engage, learn, and lead; and the development of Radio Sutherland, a digital community radio station driven by a dedicated team of volunteers.

Our community-run social enterprise, The Otter's Couch, has also continued to flourish, providing a selling platform for local artists, crafters, and charities. Through Discover Brora, we have strengthened our contribution to community-led tourism, including the operation of a Visitor Information Point within The Otter's Couch and development of a range of merchandise.

We have taken important steps to refresh the Brora Resilience Plan, ensuring our community remains prepared for future emergencies, and we were proud to once again achieve the Scottish Beach Award, our fourth consecutive year of recognition.

Professional development remains a key priority, and we continue to support our dedicated team of Youth Workers through access to training and skills development opportunities.

Using funding to support other organisations and businesses within Brora, for instance, running the Brora Youth Room drop-in youth club sessions at Brora Community Centre, the radio station at Brora Village Hub, managing the Discover Brora website to promote local groups and businesses, represents a strategic community development approach

aimed at building local capacity, enhancing resilience and stimulating inclusive economic growth. The Trust supports local partners whose work aligns with shared community priorities.

I would like to take this opportunity to express my sincere thanks to our staff, volunteers, and partners for their dedication, enthusiasm, and hard work throughout the year whose contribution lies at the heart of everything we achieve. I also wish to acknowledge the commitment of my fellow Trustees, including those who have recently stepped down, for their invaluable service and support.

Looking ahead, the Trust remains focused on delivering the priorities set out in our community-led work plan, strengthening local partnerships, and securing sustainable funding to ensure Brora continues to be a thriving, resilient, and welcoming place to live, work, and visit.

On behalf of the Board of Trustees, I thank everyone who has contributed to our shared progress over the past year. Together, we continue to build a stronger future for Brora.

[Redacted signature]

[Redacted signature]

Chair  
Brora Development Trust

## Reference and Administrative Details

**Registered name:** Brora and District Action Group, known as Brora Development Trust

**Legal status:** Scottish Charity Incorporated Organisation

**Charity number:** SC043968

**The Trustees:** The Trustees for the year ended 30<sup>th</sup> April 2025 are listed as follows:

██████████, Chair

██████████, Secretary

██████████, Treasurer

██████████

██████████

██████████

██████████

**Independent Examiner:** ██████████, Voluntary Groups Sutherland

**Bank:** Bank of Scotland, Main Street, Golspie, Sutherland, KW10 6RA

## Structure, Governance and Management

Brora Development Trust was formally constituted on 23<sup>th</sup> April 2013 under the name Brora and District Action Group and registered with the Office of the Scottish Charity Regulator (OSCR). The organisation formally adopted the known as name Brora Development Trust in 2022.

The Trust works collaboratively with residents of Brora and surrounding areas to identify, prioritise, and respond to local needs. Through partnership with community groups, public agencies, and regional and national organisations, the Trust seeks to enhance the quality of life and opportunities available to people living in Brora.

The Trust is governed by a volunteer Board of Trustees, elected by members at the Annual General Meeting (AGM).

The AGM for the reporting period was held on Tuesday, 11<sup>th</sup> February 2025, at the Brora Scout and Guide Hall, where the following Trustees were elected:

██████████ – Chair

██████████ – Secretary

██████████ – Treasurer

██████████

██████████

██████████

██████████

During the reporting period, [REDACTED] and [REDACTED] resigned from their positions as Trustees.

There were no constitutional amendments during the reporting period.

## **Management and Staffing**

To ensure the effective delivery of the Trust's programme of projects, aligned with the 2023–2026 Work Plan, the Trust employed:

One full-time Development Manager  
Two part-time Lead Youth Workers  
A team of four Sessional Youth Workers  
One part-time Project Officer

Until 4<sup>th</sup> June 2025, all employees were line-managed by the Chair of the Board of Trustees, when this responsibility was handed to the Development Manager.

A team of volunteers continued to support the operation of The Otter's Couch, the Trust's community-run retail and social enterprise project. The shop was managed on a day-to-day basis by a volunteer Project Manager, who also supervised a team of volunteer staff. Additionally, one volunteer cared for the floral planters at Brora Railway Station as part of the Trust's participation in the Station Adopters scheme.

## **Charitable Purpose**

The purpose of Brora Development Trust is to enhance the social, economic, environmental, and cultural well-being of Brora by empowering local people to take ownership of community assets and development initiatives.

A community consultation survey conducted in late 2022 informed the development of the 2023-2026 Work Plan, which identifies five strategic themes to guide the Trust's activities:

- Social
- Community
- Economic
- Environment
- Placemaking

## **Work Plan Overview**

Between 1<sup>st</sup> May 2024 and 30<sup>th</sup> April 2025, the Trust delivered a comprehensive programme of projects under the five strategic themes identified in the Work Plan. These initiatives were designed to meet community priorities and promote long-term sustainability and inclusion.

### **Programme: Social**

#### **Project: Healthy School Holidays**

School holidays can present financial and practical challenges for families, with increased household costs, such as food, childcare, and heating and reduced income whilst the parent/carer stays at home to care for the child or young person. Evidence shows that children from lower-income households are disproportionately affected, often facing barriers to enrichment activities, poor nutrition, and social isolation.

In response to this, the Trust continued its Healthy School Holidays programme to provide some relief to households and promote food security.

During the reporting period, breakfast packs and meal starter kits were distributed to families of children and young people living in Brora who were enrolled in Early Years, Primary, and Secondary education.

#### **Summer 2024:**

Weekly distributions were held across six events over the seven-week school summer holiday, beginning in the last week of school term. In total, 508 breakfast packs and 464 meal starter kits were distributed.

#### **Christmas 2024:**

Packs were provided for 151 children and young people out of 203 eligible participants, representing a 74% uptake rate.

#### **Easter 2025:**

A total of 141 packs were distributed, a 70% uptake rate, representing a 5% decrease from Christmas distribution levels.

#### **Project: Brora Youth Initiative**

Throughout the reporting period, the Trust continued to deliver youth work services for 11 to 18 year olds, responding directly to community consultation findings that identified youth provision as a top local priority.

In partnership with Youth Highland, consultations were conducted with young people at Brora Primary School and Golspie High School to identify their priorities for youth services. Feedback indicated a clear need for accessible, safe, and welcoming spaces

where young people can socialise and engage in creative, sporting, and leisure activities.

As a result, the Trust established two weekly drop-in sessions for secondary-age young people, complemented by specialist activity sessions, including two 10-week Animation Clubs delivered in collaboration with Brora Gallery Social Enterprise and Brora Heritage. The clubs introduced participants to stop-motion animation techniques and culminated in a series of short films depicting local historical stories, to be exhibited at Brora Heritage Centre and online at [discoverbrora.com](http://discoverbrora.com)

Youth Highland delivered Young Leader Training, supporting 12 young participants to develop leadership skills. Four young leaders subsequently organised a community bingo fundraising event, raising over £240 for the Youth Room. The programme contributed to the participants' achievement of Dynamic Youth Awards. Scottish Qualifications Authority. Dynamic Youth Awards are accredited by the Scottish Qualifications Authority (SQA), meaning they are officially recognised qualifications within Scotland's national education and training framework.

In addition, Youth Highland commenced an employability consultation, which culminated in the report *'Voices from the Future: Understanding Young People's Experiences in East Sutherland'* to better understand local opportunities and barriers for young people. The final report was completed in July 2025.

The Trust ensures all Youth Workers undertake mandatory training in Child Protection Awareness, Introduction to Youth Work, Food Safety (Level 2), and First Aid, and that all staff and Trustees complete Disclosure Scotland PVG checks.

### **Project: Radio Sutherland**

Radio Sutherland is a digital community radio station which will serve the communities of Brora, Golspie and Helmsdale on the east coast of Sutherland and is due to go live in early 2026. The radio station is a means whereby the Trust can work alongside local people to address just some of the issues which affect our communities, such as social isolation and access to employment and training opportunities. Radio Sutherland will stream online, on smart speakers, and on the Radio Sutherland mobile app.

Local radio across the UK has all but disappeared leaving many communities without a voice. Brora Development Trust want to join the few other independent and community-led stations and bring back local radio, something that's rooted in the people, stories, and culture of our area.

A community radio station was identified by the people living in Brora, Helmsdale and Golspie as something that was wanted. Brora Development Trust was approached by local man who had the idea of setting up a community radio station. The idea was then taken to a public meeting to gauge interest. At that meeting there was clear support for



a community radio station, with people from each of the three communities coming forward to volunteer.

The Trust then went about securing funding to pay for set up costs and the first year of operation. Radio Sutherland is also being supported by Highland Broadband who recognise the importance of community radio and have provided Radio Sutherland with a 900Mbps connection at no monthly charge, with no installation charge, for two years.

The radio station is being led by Brora Development Trust with the support of partners Go Golspie Development Trust and Helmsdale and District Development Trust. Engaging With Activity at Brora Village Hub, kindly offered to provide space to set up and run the radio station.

Plans are underway to set up a youth training programme providing opportunities for young people in our communities to gain valuable work experience, skills and qualifications. This will be done by linking with local primary schools, Golspie High School and colleges as well as our own youth initiative, Brora Youth Room, and other youth clubs in the area.

Whilst the radio station is being run on a not-for-profit basis, there will be opportunities for advertising and sponsorship, which will help not only to promote local businesses but provide a revenue stream for the radio station, which will be used to cover ongoing costs.

Plans were put in place during this reporting period to run a listener survey to help ensure that what is covered is relevant to our local audience. A press release was issued to promote the forthcoming listener survey.

## **Programme: Community Community Engagement and Communications**

The Trust continued to produce and distribute the Brora Community Calendar, developed collaboratively with local groups and individuals. The calendar was made available in print and online via the Discover Brora website and social media channels and provided platform for community engagement and information sharing.

A community newsletter was prepared and issued quarterly to members either by email or in print. The newsletter was made available in print in the library and The Otter's Couch.

To raise awareness of its work, the Trust issued regular press releases and contributed to local and national media features, increasing visibility and ensuring recognition of funding partners and project achievements.

## **Partnership Working**

Collaboration remained central to the Trust's work in the reporting period. The Trust actively participated in the Sutherland Community Partnership and other regional forums, while maintaining strong working relationships with local partners including:

Brora Nursery and Stepping Stones  
Brora Primary School and Golspie High School  
Brora Community Centre and Brora Village Hub  
Development Trusts Association Scotland (DTAS)  
Scottish Community Tourism Network (SCOTO)  
Brora Community Council  
The Highland Council  
Highlands and Islands Enterprise  
ScotRail  
Rotary Club of East Sutherland  
Royal Society for the Protection of Birds (RSPB)

## **Programme: Economic**

### **Project: Discover Brora and Visitor Information Point**

In response to community consultation findings highlighting the need to strengthen visitor services, the Trust established a Visitor Information Point at The Otter's Couch in early 2023. This initiative supports local businesses by providing promotional opportunities and visitor guidance.

A Tourism Steering Committee was also formed to oversee the Discover Brora initiative, including development of the dedicated website, social media campaign, and brand identity. These platforms collectively promote Brora as a visitor destination, encourage local spending, and support economic regeneration.

In partnership with SCOTO (Scottish Community Tourism Network), the Trust delivered two "Press Pause" workshops to shape a Community Tourism Plan. These sessions, attended by local businesses and community representatives, explored ways to ensure that tourism growth benefits residents and preserves local character. The process also informed projects such as the Brora Street Map, Millennium Mural restoration, and development of Discover Brora merchandise.

## **The Otter's Couch**

April 2025 marked the sixth year of operation for The Otter's Couch, a successful community-run social enterprise providing retail opportunities for over 30 artists and crafters and seven local charities. Despite ongoing economic challenges, the shop continues to thrive as a not-for-profit initiative supporting creativity, sustainability, and local enterprise.

## **Fascally Park**

In 2024, Brora Development Trust engaged environmental consultancy ERS to conduct a preliminary environmental risk assessment at Fascally Park. The results indicated that there were a number of potential pollutants that required further investigation. Following the initial assessment, an intrusive investigation was carried out by ERS, with the permission of landlords, The Highland Council. Funding for the assessment came from The Highland Council's Highland Coastal Community Fund. Both reports are available to read on the Discover Brora website [www.discoverbrora.com](http://www.discoverbrora.com).

The report concludes with: "This exploratory investigation has not found any evidence that the soils may pose a risk to human health under a similar recreational end use. However, further site investigation / assessment, to supplement and incorporate the data set obtained from the exploratory investigation, is likely to be required to comply with a 'detailed' investigation....to support any future planning application for a change of use at the site. Furthermore, as detailed above, should a more sensitive end use be considered, such as a caravan park or communal growing area, further assessment and remediation is likely to be required, given the findings of this exploratory investigation."

The environmental assessment was part of the Trust's investigation into the potential use of the site for community benefit in the future.

In 2023, after lengthy communications with The Highland Council, Heads of Lease were offered to Brora Development Trust by The Highland Council for the site at Fascally Park, not including the building, with a commercial monthly rent and status as a 'park and play park'.

At the same time, The Trust was given a Phase 1 Desk Study, dated July 2008 conducted by the Highland Council, which clearly stated that because of the industrial history of the site no spade should touch the ground at Fascally Park without a detailed contamination assessment being carried out and the site determined safe. The Board took the decision not to accept the Heads of Lease. A contamination assessment would need to be conducted before the Trust would consider securing the site for community benefit.

## **Programme: Environment Brora Beach Award 2024**

For the fourth consecutive year, Brora Development Trust achieved a Scottish Beach Award from Keep Scotland Beautiful for Brora's front beach, a testament to the commitment of local volunteers who maintain its cleanliness and natural beauty.

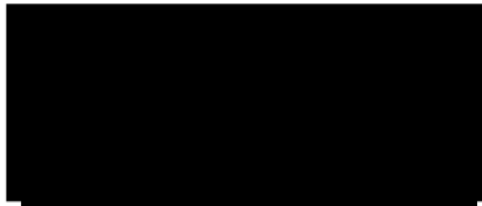
## **Financial Review**

At 30<sup>th</sup> April 2025, the Trust's unrestricted fund stood at £13,958, representing an increase of £1,252 over the financial year and restricted funds £79250, representing an increase of £1568 over the financial year. Overall growth was achieved through unrestricted donations.

Unrestricted reserves remain essential to the ongoing operational sustainability of the organisation, and efforts continue to diversify income streams to strengthen the Trust's financial resilience and capacity for match funding.

**This Report has been prepared and agreed by the Board of Trustees**

**Signed by order of the Trustees**

A large black rectangular box redacting the signature of the Chair.

Chair  
Brora Development Trust

**Date 28<sup>th</sup> November 2025**

# APPENDIX 3



|   |   |      |    |              |                 |   |
|---|---|------|----|--------------|-----------------|---|
| <b>Report to the trustees/members of</b><br><br><b>Registered charity number</b><br><br><b>On the accounts of the charity for the period</b><br><br><b>Set out on pages</b> | <b>Independent examiner's report on the accounts</b> <span style="float: right;">v2</span>  |      |    |              |                 |   |
|   | <b>BRORA AND DISTRICT ACTION GROUP</b>  |      |    |              |                 |   |
|   | <b>SC043968</b>   |      |    |              |                 |   |
|   | Period start date   |      |    |              | Period end date |   |
| Day   | Month   | Year |    | Day          | Month           | Year  |
| 01  | 05  | 2024 | to | 30           | 04              | 2025  |
| ON THE FOLLOWING PAGES  |   |      |    |              |                 | (remember to include the page numbers of additional sheets) |
| <b>Respective responsibilities of trustees and examiner</b>   | 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.  |      |    |              |                 |   |
| <b>Basis of independent examiner's statement</b>  | 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.   |      |    |              |                 |   |
| <b>Independent examiner's statement</b>   | <p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol> |      |    |              |                 |   |
| <b>Signed:</b>  |   |      |    | <b>Date:</b> | 02/12/2025      |   |
| <b>Name:</b>  |   |      |    |              |                 |   |
| <b>Relevant professional qualification(s) or body (if any):</b>   |   |      |    |              |                 |   |
| <b>Address:</b>   | VGS   |      |    |              |                 |   |
|   | Lairg Community Centre, MAIN STREET   |      |    |              |                 |   |
|   | LAIRG   |      |    |              |                 |   |
|   | IV27 4DB  |      |    |              |                 |   |

\*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.

## 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**

# Brora and District Action Group

SC043968

## Receipts and payments accounts

| For the period from | Period start date |       |      | to | Period end date |       |      |
|---------------------|-------------------|-------|------|----|-----------------|-------|------|
|                     | Day               | Month | Year |    | Day             | Month | Year |
|                     | 01                | 05    | 2024 |    | 30              | 04    | 2025 |

### Section A Statement of receipts and payments

|   | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total funds current period<br>to nearest £ | Total funds last period<br>to nearest £ |
|---|------------------------------------|----------------------------------|--|---|--|---|
| <b>A1 Receipts</b>  |                                    |                                  |  |   |  |   |
| Donations   |                                    |                                  |  |   | -  |   |
| Legacies  |                                    |                                  |  |   | -  |   |
| Grants  | 500                                | 130,385                          |  |   | 130,885                                    | 175,042                                 |
| Receipts from fundraising activities                          | 3,238                              | 48,398                           |  |   | 51,636                                     | 39,525                                  |
| Gross trading receipts  |                                    |                                  |  |   | -  |   |
| Income from investments other than land and buildings         |                                    |                                  |  |   | -  | 581                                     |
| Rents from land & buildings                                   |                                    |                                  |  |   | -  |   |
| Gross receipts from other charitable activities               |                                    |                                  |  |   | -  |   |
|   |                                    |                                  |  |   | -  |   |
| <b>A1 Sub total</b>   | <b>3,738</b>                       | <b>178,783</b>                   | <b>-</b>                                   | <b>-</b>                                  | <b>182,521</b>                             | <b>215,148</b>                          |
| <b>A2 Receipts from asset &amp; investment sales</b>          |                                    |                                  |  |   |  |   |
| Proceeds from sale of fixed assets                            |                                    |                                  |  |   | -  |   |
| Proceeds from sale of investments                             |                                    |                                  |  |   | -  |   |
| <b>A2 Sub total</b>   | <b>-</b>                           | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>-</b>                                   | <b>-</b>                                |
| <b>Total receipts</b>   | <b>3,738</b>                       | <b>178,783</b>                   | <b>-</b>                                   | <b>-</b>                                  | <b>182,521</b>                             | <b>215,148</b>                          |
| <b>A3 Payments</b>  |                                    |                                  |  |   |  |   |
| Expenses for fundraising activities                           | 400                                |                                  |  |   | 400  | 360                                     |
| Gross trading payments  |                                    |                                  |  |   | -  |   |
| Investment management costs                                   |                                    |                                  |  |   | -  |   |
| Payments relating directly to charitable activities           | 2,006                              | 177,215                          |  |   | 179,221                                    | 183,973                                 |
| Grants and donations Golspie High School                      |                                    |                                  |  |   | -  |   |
| Governance costs:   |                                    |                                  |  |   | -  |   |
| Audit / independent examination                               | 80                                 |                                  |  |   | 80   | 75                                      |
| Preparation of annual accounts                                |                                    |                                  |  |   | -  |   |
| Legal costs   |                                    |                                  |  |   | -  |   |
| Board Governance Day  |                                    |                                  |  |   | -  |   |
|   |                                    |                                  |  |   | -  |   |
| <b>A3 Sub total</b>   | <b>2,486</b>                       | <b>177,215</b>                   | <b>-</b>                                   | <b>-</b>                                  | <b>179,701</b>                             | <b>184,408</b>                          |
| <b>A4 Payments relating to asset and investment movements</b> |                                    |                                  |  |   |  |   |
| Purchases of fixed assets                                     |                                    |                                  |  |   | -  |   |
| Purchase of investments                                       |                                    |                                  |  |   | -  |   |
| <b>A4 Sub total</b>   | <b>-</b>                           | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>-</b>                                   | <b>-</b>                                |
| <b>Total payments</b>   | <b>2,486</b>                       | <b>177,215</b>                   | <b>-</b>                                   | <b>-</b>                                  | <b>179,701</b>                             | <b>184,408</b>                          |
| <b>Net receipts / (payments)</b>                              | <b>1,252</b>                       | <b>1,568</b>                     | <b>-</b>                                   | <b>-</b>                                  | <b>2,820</b>                               | <b>30,740</b>                           |
| <b>A5 Transfers to / (from) funds</b>                         |                                    |                                  |  |   | -  |   |
| <b>Surplus / (deficit) for year</b>                           | <b>1,252</b>                       | <b>1,568</b>                     | <b>-</b>                                   | <b>-</b>                                  | <b>2,820</b>                               | <b>30,740</b>                           |

## Section B Statement of balances

| Categories           | Details   | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment<br>funds<br>to nearest £ | Permanent<br>endowment<br>funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|----------------------|---|------------------------------------|----------------------------------|--|---|---|-----------------------------------|
| <b>B1 Cash funds</b> | Cash and bank balances at start of year   | 12,706                             | 73,682                           |  |   | 86,388                                  | 55,648                            |
|                      | Surplus / (deficit) shown on receipts and payments account                                      | 1,252                              | 1,568                            |  |   | 2,820                                   | 30,740                            |
|                      |   |                                    |                                  |  |   | -                                       |                                   |
|                      |   |                                    |                                  |  |   | -                                       |                                   |
|                      | Cash and bank balances at end of year<br>(Agree balances with receipts and payments account(s)) | 13,958                             | 75,250                           | -  | -   | 89,208                                  | 86,388                            |
|                      |   |                                    | -                                | -  | -   | -                                       | -                                 |

|                       | Details | Fund to which asset belongs | Market valuation<br>to nearest £ | Last year<br>to nearest £ |
|-----------------------|---------|-----------------------------|----------------------------------|---------------------------|
| <b>B2 Investments</b> |         |                             | -                                | -                         |
|                       |         |                             |                                  |                           |
|                       |         |                             |                                  |                           |
|                       |         |                             |                                  |                           |
|                       |         |                             |                                  |                           |
|                       |         | Total                       | -                                | -                         |

|                        | Details | Fund to which asset belongs | Cost (if available)<br>to nearest £ | Current value (if available)<br>to nearest £ | Last year<br>to nearest £ |
|------------------------|---------|-----------------------------|-------------------------------------|--|---------------------------|
| <b>B3 Other assets</b> |         |                             |                                     |  |                           |
|                        |         |                             |                                     |  |                           |
|                        |         |                             |                                     |  |                           |
|                        |         |                             |                                     |  |                           |
|                        |         |                             |                                     |  |                           |
|                        |         |                             |                                     |  |                           |
|                        |         |                             |                                     |  |                           |
|                        |         |                             |                                     |  |                           |
|                        |         |                             |                                     |  |                           |
|                        |         |                             |                                     |  |                           |
|                        |         | Total                       | -                                   | -  | -                         |

|                       | Details | Fund to which liability relates | Amount due<br>to nearest £ | Last year<br>to nearest £ |
|-----------------------|---------|---------------------------------|----------------------------|---------------------------|
| <b>B4 Liabilities</b> |         |                                 | -                          | -                         |
|                       |         |                                 |                            |                           |
|                       |         |                                 |                            |                           |
|                       |         |                                 |                            |                           |
|                       |         |                                 |                            |                           |
|                       |         | Total                           | -                          | -                         |

|                                  | Details | Fund to which liability relates | Amount due<br>(estimate)<br>to nearest £ | Last year<br>to nearest £ |
|----------------------------------|---------|---------------------------------|--|---------------------------|
| <b>B5 Contingent liabilities</b> |         |                                 | 0  | 0                         |
|                                  |         |                                 |  |                           |
|                                  |         |                                 |  |                           |
|                                  |         | Total                           | -  | -                         |

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

Signature

Print Name

Date of  
approval

|  |  |  |                  |
|--|--|--|------------------|
|  |  |  | 28 November 2025 |
|  |  |  | 28 November 2025 |



## Section C Notes to the Accounts

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

|  |
|--|
|  |
|--|

### C2 Grants

| Type of activity or project supported | Individual / institution | Number of grants made | £   |
|---------------------------------------|--------------------------|-----------------------|-----|
|                                       |                          |                       | n/a |
|                                       |                          |                       |     |
|                                       |                          |                       |     |
|                                       |                          |                       |     |
|                                       |                          |                       |     |
| Total                                 |                          |                       | -   |

### C3a Trustee remuneration

|  |   |
|--|---|
| If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b) | x |
|--|---|

### Authority under which paid

### C3b Trustee remuneration - details

|  |   |
|--|---|
|  | £ |
|  |   |
|  |   |
|  |   |
|  |   |

### C4a Trustee expenses

|   |   |
|---|---|
| If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b) | x |
|---|---|

### C4b Trustee expenses - details

|  | Number of trustees | £ |
|--|--------------------|---|
|  |                    |   |
|  |                    |   |
|  |                    |   |
|  |                    |   |
|  |                    |   |

### C5 Transactions with trustees and connected persons

| Nature of relationship | Nature of transaction | Transaction amount (£) | Balance outstanding at period end (£) |
|------------------------|-----------------------|------------------------|---------------------------------------|
|                        |                       |                        |                                       |
|                        |                       |                        |                                       |
|                        |                       |                        |                                       |
|                        |                       |                        |                                       |
|                        |                       |                        |                                       |

### C6 Other information

|  |
|--|
|  |
|--|

**Additional analysis (1)****Analysis of receipts and payments****1 Donations**

|              | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment funds<br>to nearest £ | Permanent<br>endowment funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last<br>period<br>to nearest £ |
|--------------|------------------------------------|----------------------------------|---|--|---|--------------------------------------|
|              |                                    |                                  |   |  | -                                       |                                      |
|              |                                    |                                  |   |  | -                                       |                                      |
|              |                                    |                                  |   |  | -                                       |                                      |
|              |                                    |                                  |   |  | -                                       |                                      |
| <b>Total</b> | -                                  | -                                | -   | -  | -                                       | -                                    |

**2 Grants**

|                                     | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ |  | Total current<br>period<br>to nearest £ | Total last<br>period<br>to nearest £ |
|-------------------------------------|------------------------------------|----------------------------------|--|---|--------------------------------------|
| Westminster Foundation Youth Leader |                                    | 9,972                            |  | 9,972                                   | 35,772                               |
| Foundation Scotland                 | 500                                |                                  |  | 500                                     |                                      |
| DTAS Development Officer            |                                    | 39,750                           |  | 39,750                                  | 47,870                               |
| Otters Couch                        |                                    |                                  |  | -                                       | 1,734                                |
| C&YPMH&WB Employability             |                                    | 2,000                            |  | 2,000                                   |                                      |
| Healthy School Holidays Project     |                                    | 4,802                            |  | 4,802                                   | 20,000                               |
| Signpost Project                    |                                    |                                  |  | -                                       | 6,918                                |
| ADWF Food Larder Project            |                                    |                                  |  | -                                       | 7,529                                |
| Visitor Information Project         |                                    |                                  |  | -                                       | 9,888                                |
| HC CYPH&WB Grany youth club         |                                    | 12,000                           |  | 12,000                                  |                                      |
| DTAS Pockets & Prospects            |                                    |                                  |  | -                                       | 10,200                               |
| Resilience Project                  |                                    |                                  |  | -                                       | 272                                  |
| Fascally Park Project               |                                    |                                  |  | -                                       | 31,937                               |
| HC CRF Dev Manager                  |                                    | 32,493                           |  | 32,493                                  |                                      |
| NHI Community Led Tourisn           |                                    | 2,500                            |  | 2,500                                   |                                      |
| NHI Healthy Schools Holiday Project |                                    | 5,000                            |  | 5,000                                   |                                      |
| HC Ward Discretionary               |                                    | 3,643                            |  | 3,643                                   |                                      |
| HC CRF Discover Brora               |                                    | 18,225                           |  | 18,225                                  | 2,922                                |
| <b>Total</b>                        | 500                                | 130,385                          |  | 130,885                                 | 175,042                              |

**3 Gross receipts from other charitable activities**

|              | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment funds<br>to nearest £ | Permanent<br>endowment funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last<br>period<br>to nearest £ |
|--------------|------------------------------------|----------------------------------|---|--|---|--------------------------------------|
|              |                                    |                                  |   |  | -                                       |                                      |
|              |                                    |                                  |   |  | -                                       |                                      |
|              |                                    |                                  |   |  | -                                       |                                      |
|              |                                    |                                  |   |  | -                                       |                                      |
|              |                                    |                                  |   |  | -                                       |                                      |
|              |                                    |                                  |   |  | -                                       |                                      |
|              |                                    |                                  |   |  | -                                       |                                      |
| <b>Total</b> | -                                  | -                                | -   | -  | -                                       | -                                    |

**4 Payments relating directly to charitable activities**

|                                 | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment funds<br>to nearest £ | Permanent<br>endowment funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last<br>period<br>to nearest £ |
|---------------------------------|------------------------------------|----------------------------------|---|--|---|--------------------------------------|
| Youth Project                   |                                    | 29,866                           |   |  | 29,866                                  | 9,464                                |
| Resilience Group                |                                    | 219                              |   |  | 219                                     |                                      |
| Fascally Park Project           |                                    | 13,994                           |   |  | 13,994                                  | 15,510                               |
| Miscellaneous - subscriptions   |                                    |                                  |   |  | -                                       | 308                                  |
| Insurance                       |                                    |                                  |   |  | -                                       | 99                                   |
| ADWF Food Larder Project        |                                    |                                  |   |  | -                                       | 7,296                                |
| Visitor Information Project     |                                    | 22,379                           |   |  | 22,379                                  | 29,166                               |
| Equals Account                  |                                    | 3,500                            |   |  | 3,500                                   |                                      |
| Youth Employability Project     |                                    | 4,125                            |   |  | 4,125                                   |                                      |
| CORRA Hardship                  |                                    |                                  |   |  | -                                       | 200                                  |
| Highland Council Cost of living |                                    |                                  |   |  | -                                       | 2,308                                |
| Brunch & Blether Project        |                                    |                                  |   |  | -                                       |                                      |
| HC Food Plus                    |                                    |                                  |   |  | -                                       | 1,450                                |
| HC Hardship                     |                                    |                                  |   |  | -                                       | 192                                  |
| KoSDT Consultancy               |                                    |                                  |   |  | -                                       |                                      |
| Development Manager             |                                    | 45,149                           |   |  | 45,149                                  | 40,927                               |
| Healthy School Holidays Project |                                    | 7,368                            |   |  | 7,368                                   | 14,560                               |
| Radio Project                   |                                    | 109                              |   |  | 109                                     |                                      |
| Station Project                 |                                    |                                  |   |  | -                                       | 86                                   |
| Pockets and Prospects Projects  |                                    |                                  |   |  | -                                       | 10,000                               |
| Signposts Project               |                                    |                                  |   |  | -                                       | 9,340                                |
| Otters Couch                    |                                    | 50,506                           |   |  | 50,506                                  | 42,127                               |
| Office/Conferences              | 2,006                              |                                  |   |  | 2,006                                   | 940                                  |
| <b>Total</b>                    | 2,006                              | 177,215                          | -   | -  | 179,221                                 | 183,973                              |