

## APPENDIX 1

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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	01	11	2022	To	31	10	2023

## Reference and administration details

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

North Kessock Ticket Office Project  
Trading as North Kessock Community Hub  
SC045168

## 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				
2				
3				
4				
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

Governed by constitution.

Trustee recruitment and appointment

Trustees are re-appointed or newly appointed at the annual AGM.

The existing Trustees were appointed at an AGM on 17<sup>th</sup> March 2023 as an 'interim board' after the resignation of all existing trustees. (see remit below)

## Objectives and activities

The remit of the interim board, as well as day to day running and management of the project, is to investigate current practices, correct malpractice and to present a report to HTSI before holding an EGM to appoint a permanent board to carry the project forward.

## Charitable purposes

The purpose of the charity is to provide and maintain a community hub for group meetings, gatherings and recreational activities as well as a small heritage museum, public toilet facilities and a coastal garden.

## Summary of the main activities in relation to these objects

- The hub provides a meeting/gathering facility for the community.
- The museum covers the history of the Kessock ferry, which crossed the Beauly firth between Inverness and North Kessock. The hub is the old ticket office.
- Public toilets are attached to the building for use by the local community and tourists.
- The coastal garden is a peaceful area for the community and visitors to picnic while appreciating the panoramic views and wildlife of the sea.

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## APPENDIX 1

### Achievements and performance

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

The charities main achievements during 2022/2023 are as follows:

- Hiring of the main room to local groups for meetings and social get togethers.
- Providing much appreciated public toilets for locals and tourists.
- Upgrading the premises to ensure they run on a safe legal and constitutional basis.

### Financial review



**Brief statement of the charity's policy on reserves**

Restricted funds are used for the specific purpose applied for and specified by the donor.

**Details of any deficit**

Deficit due to upgrading the premises to a safe legal and constitutional standard

**Donated facilities and services (if any)**

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**Other optional information**

The current Board of Trustees were appointed in March 2023, following the intervention of HTSI and the subsequent resignation of the entire board. The board consist in the main of representatives from other local groups with a view to examining the assets, liabilities & commitments of the charity.

The current board are in a somewhat anomalous position, having taken over halfway through the 2022/2023 financial year, but having to prepare accounts using information from the outgoing treasurer (to 16.3.23) who, as previously raised, had no accounts prepared prior to the AGM on 17 March 2023.

The task of preparing these has been a long and laborious task as the previous board were not fully co-operative in the process.

Our main objective has been to get the charity back to a safe legal & constitutional basis whilst trying to keep it running on a daily basis. This process is ongoing but has proved significantly more challenging than envisaged.

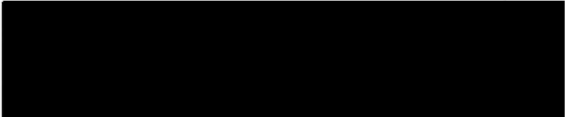

We are in the process of advising the regulator regarding some matters by separate report and will await advice on same.

The charity is now operating legally, constitutionally and safely. It continues to operate generally without financial loss on a day to day running basis.

## 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)	TREASURER
Date	24.6.24.

## North Kessock Ticket Office Project

SC045168



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	11	2022		31	10	2023

## 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 £
<b>A1 Receipts</b>						
Donations	97				97	1,417
Legacies						
Grants						
Receipts from fundraising activities	508				508	5,861
Gross trading receipts	5,694				5,694	2,054
Income from investments other than land and buildings						
Rents from land & buildings						
Gross receipts from other charitable activities	61				61	69
Insurance Claim						3,555
<b>A1 Sub total</b>	<b>6,360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,360</b>	<b>12,956</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>6,360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,360</b>	<b>12,956</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	390				390	3,993
Gross trading payments	5,714				5,714	3,672
Investment management costs					-	
Payments relating directly to charitable activities	741	790			1,531	2,136
Payments from Grants	-				-	
Governance costs:						
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	717				717	3,952
<b>A3 Sub total</b>	<b>7,562</b>	<b>790</b>	<b>-</b>	<b>-</b>	<b>8,352</b>	<b>13,753</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>7,562</b>	<b>790</b>	<b>-</b>	<b>-</b>	<b>8,352</b>	<b>13,753</b>
<b>Net receipts / (payments)</b>	<b>(1,202)</b>	<b>(790)</b>	<b>-</b>	<b>-</b>	<b>(1,992)</b>	<b>(797)</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(1,202)</b>	<b>(790)</b>	<b>-</b>	<b>-</b>	<b>(1,992)</b>	<b>(797)</b>



## 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	9,834	6,726			16,560	17,357
	Surplus / (deficit) shown on receipts and payments account	(1,202)	(790)			(1,992)	(797)
						-	
						-	
	Cash and bank balances at end of year	8,632	5,936	-	-	14,568	16,560
	(Agree balances with receipts and payments account(s))	9,834	6,726			16,560	17,357

	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					
		Total	-	-	-

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

	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


24.6.24

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

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£

[illegible]

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**

3


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

3

Reimbursements for expenditure on behalf of the charity		770

**Balance  
outstanding at  
period end (£)**

Nature of Relationship	Nature of Transaction	period end (£)	

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## North Kessock Ticket Office Project

SC045168

## 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 £
Small donations	97				97	1,417
					-	-
					-	-
					-	-
<b>Total</b>	<b>97</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>97</b>	<b>1,417</b>

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## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

- - - - -

## 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 £
Sundry	61				61	69
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>61</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>61</b>	<b>69</b>

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## 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 £
Donation to MacMillan Cancer Support	457				457	
Donation to Highland Hospice	142				142	
Donation to RNLI	142				142	
Donation to Black Isle Cares		790			790	
Jnr Kayaking Course					-	1,095
Gifts/Prizes					-	541
Donation to Batters Disease					-	500
<b>Total</b>	<b>741</b>	<b>790</b>	<b>-</b>	<b>-</b>	<b>1,531</b>	<b>2,136</b>

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## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below <b>General</b>	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
<b>Receipts</b>						
Donations	97				97	1,417
Legacies					-	
Grants					-	
Receipts from fundraising activities	508				508	5,861
Gross trading receipts	5,694				5,694	2,054
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	61				61	69
<b>Sub total</b>	<b>6,360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,360</b>	<b>9,401</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>6,360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,360</b>	<b>9,401</b>
<b>Payments</b>						
Expenses for fundraising activities	390				390	3,993
Gross trading payments	5,714				5,714	3,672
Investment management costs					-	
Payments relating directly to charitable activities	741				741	1,041
Grants and donations	-				-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	443				443	390
D. Morrison/Prime Video	274				274	7
<b>Sub total</b>	<b>7,562</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,562</b>	<b>9,103</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>7,562</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,562</b>	<b>9,103</b>
<b>Net receipts / (payments)</b>	<b>(1,202)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,202)</b>	<b>298</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(1,202)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,202)</b>	<b>298</b>

## Nature and purpose of funds

Unrestricted funds are applied for the purposes of maintaining the North Kessock Ticket Office, together with its garden and making it available as a facility for community

## North Kessock Ticket Office Project

SC045168

## 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
<b>Black Isle Cares from Post Code Lottery COVID Fund</b>						
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts - Insurance claim					-	3,555
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	-	-	-	-	-	3,555
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	3,555
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments - Insurance claim					-	3,555
Investment management costs					-	
Payments relating directly to charitable activities *					-	1,095
Payments from Grants - Post Code Lottery Fund	790				790	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Insurance Claim					-	
<b>Sub total</b>	790	-	-	-	790	4,650
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	790	-	-	-	790	4,650
<b>Net receipts / (payments)</b>	(790)	-	-	-	(790)	(1,095)
<b>Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	(790)	-	-	-	(790)	(1,095)

## Nature and purpose of funds

de Lottery Fund for COVID purposes - Used to provide primary school with computers & clothing etc and surplus of £790 to Back Isle Cares for distribuion of meals to the



## APPENDIX 3



Scottish Charity Regulator

### Independent examiner's report on the accounts

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Report to the trustees/members of

Charity name  
North Kessock Ticket Office Project

Registered charity number

SC045168

On the accounts of the charity for the period

Period start date			Period end date			
Day	Month	Year	To	Day	Month	Year
01	11	2022		31	10	2023

Set out on pages

(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 (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.

Basis of independent examiner's statement

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.

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\*]

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 Regulations

have 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.

Signed:

Date: 24 June 2024

Name:

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

Institute of Chartered Accountants of Scotland

Address:

\*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.