

North and West Sutherland Trust

Scotland · Charity number SC046029

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2015-10-06
Register	View on the OSCR register

Contact

Address 42 Crask
Bettyhill
Thurso
Caithness
KW14 7SZ

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations'

Purposes: 'the prevention or relief of poverty','the advancement of education','the advancement of health','the saving of lives','the advancement of citizenship or community development','the advancement of the arts, heritage, culture or science','the advancement of public participation in sport','the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended','the advancement of environmental protection or improvement','the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage','the advancement of animal welfare','any other purpose that may reasonably be regarded as analogous to any of the preceding purposes'

What the charity does: The distribution of funding within the Community Council areas of (i) Scourie & District Community Council, (ii) Kinlochbervie Community Council, (iii) Durness Community Council, (iv) Tongue, Melness & Skerray Community Council and (v) Bettyhill, Strathnaver & Altnaharra Community Council for (a) the prevention or relief of poverty. (b) the advancement of education. (c) the advancement of health. (d) the saving of lives. (e) the advancement of citizenship or community development. (f) the advancement of the arts, heritage, culture or science. (g) the advancement of public participation of sport. (h) the provision of recreational facilities, or the organisation of recreational facilities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended. (i)the advancement of environmental protection or improvement. (j) the relief of those in need by reason of age, ill health, disability, financial hardship or other dis

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The distribution of funding within the Community Council areas of (i) Scourie & District Community Council, (ii) Kinlochbervie Community Council, (iii) Durness Community Council, (iv) Tongue, Melness & Skerry Community Council and (v) Bettyhill, Strathnaver & Altnaharra Community Council for (a) the prevention or relief of poverty. (b) the advancement of education. (c) the advancement of health. (d) the saving of lives. (e) the advancement of citizenship or community development. (f) the advancement of the arts, heritage, culture or science. (g) the advancement of public participation of sport. (h) the provision of recreational facilities, or the organisation of recreational facilities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended. (i) the advancement of environmental protection or improvement. (j) the relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage. (k) the advancement of animal welfare and (l) and for any other purpose that may reasonably be regarded as analogous to any of the preceding purposes.

Geography

- **Main operating location:** Highland
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£213,004	£189,093	-	0
2024-10-31	£206,726	£113,941	-	0
2023-10-31	£0	£0	-	0
2022-10-31	£0	£0	-	0
2021-10-31	£0	£0	-	0

North and West Sutherland Trust

Scotland - Charity number SC046029

Accounts

APPENDIX 1

OSCR

Scottish Charity Regulator

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	Nov	2024		31	Oct	2025

Reference and administration details

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

North and West Sutherland Trust

SC046029

Harbour Cottage

Kinlochbervie

Lairg

Sutherland

Postcode IV27 4RR

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		Chair		
2		Secretary		
3		Treasurer		
4		Trustee		
5		Trustee		
6		Trustee		
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

Constitution.

Trustee recruitment and appointment

Trustees are appointed by their respective Community Councils.

Objectives and activities

Charitable purposes

The distribution of grant funding for projects that benefit the local communities.

Summary of the main activities
in relation to these objects

Receiving applications for grant funding subject to qualifying conditions.

APPENDIX 1

Achievements and performance

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

The Trust approved 50 applications for grant funding.

A total of £188,878.92 was awarded for community benefit projects.

Financial review

Brief statement of the charity's policy on reserves

Any grant funding remaining at the end of the accounting year is rolled forward to the following year to be distributed, along with any new funding received. Funding is restricted for the purposes of providing grants and any operating costs of the Trust.

Details of any deficit

No deficit.

Donated facilities and services (if any)

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)
*OSCR will accept
digital or typed
signatures*

Full name(s)

Position (e.g. Chair)

Chair

Treasurer

Date

01 Nov 2025

01 Nov 2025



Receipts and payments accounts						
For the period from				to		
	01	Nov	2024		31	Oct
						2026

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					-	
Legacies					-	
Grants		213,004			213,004	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings		2,058			2,058	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
A1 Sub total	-	215,062	-	-	215,062	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	-	215,062	-	-	215,062	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations		188,879			188,879	
Governance costs:		214			214	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	-	189,093	-	-	189,093	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	-	189,093	-	-	189,093	-
Net receipts / (payments)	-	25,969	-	-	25,969	-
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	25,969	-	-	25,969	-

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		92,785			92,785	
	Surplus / (deficit) shown on receipts and payments account					-	
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	-	92,785	-	-	92,785	-
B2 Investments	Details			Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £	
B3 Other assets	Details			Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B4 Liabilities	Details			Fund to which liability relates	Amount due to nearest £	Last year to nearest £	
B5 Contingent liabilities	Details			Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £	

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

Signature*

Print Name

Date of
approval

01 November 2025

01 November 2025

Section C Notes to the Accounts

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

Provision of grant funding for community benefit projects within north and west Sutherland, the Trust's area of operation.

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants	Community benefit grants	ERG Energy	1	213,004
	Total			213,004

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
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	Authority under which paid	£
C3b Trustee remuneration - details		36
		76
		54

C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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		Number of trustees	£
C4b Trustee expenses - details			

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

C6 Other information	
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North and West Sutherland Trust

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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 £
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
ERG Energy		213,004	213,004	
			-	
			-	
			-	
Total	-	213,004	213,004	

3 Gross receipts from other charitable activities

[illegible]

4 Payments relating directly to charitable activities

[illegible]

Additional analysis (2)

5 Breakdown of unrestricted funds

					Total unrestricted funds	Total unrestricted 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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Additional analysis (3)

6 Breakdown of restricted funds

					Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants	214,952				214,952	
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	214,952	-	-	-	214,952	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	214,952	-	-	-	214,952	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	188,879				188,879	
Governance costs:	214				214	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	189,093	-	-	-	189,093	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	189,093	-	-	-	189,093	-
Net receipts / (payments)	25,859	-	-	-	25,859	-
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	25,859	-	-	-	25,859	-
Nature and purpose of funds						

APPENDIX 3



Independent examiner's report on the accounts v2							
Report to the trustees/members of	Charity name						
	North and West Sutherland Trust						
Registered charity number	SC046029						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	Nov	2024	to	31	Oct	2025
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**:

Name:

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

Address:

Date: 21/11/25

*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.

** OSCR will accept digital or typed signatures

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