

Cawdor and West Nairnshire Community Benefit Organisation (SCIO)

Scotland · Charity number SC048704

Details

Status Active

Legal form SCIO (Scottish Charitable Incorporated Organisation)

Registered 2018-09-17

Register [View on the OSCR register](#)

Contact

Address Croft House
Miekle Geddes
Nairn
IV12 5QY

Website windsofchangeawdor.com

Activities

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

Purposes: 'the advancement of citizenship or community development','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'

What the charity does: Provide local applicable Grants in the locality to the betterment of the local community

Beneficiaries: 'Children or young people','Older People','People with disabilities or health problems','No specific group, or for the benefit of the community','Other charities or voluntary bodies'

Objectives: 1.1 The organisation's purposes are: 1.1.1 To advance community development, including rural regeneration. 1.1.2 To improve the quality of life, health, well-being and independence and to reduce social isolation of people in need by reason of age, ill-health, disability or social circumstances. 1.1.3 To advance environmental protection or improvement, including maintenance, improvement or provision of environmental amenities, for the Community and the public.

Geography

- **Main operating location:** Highland
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-30	£165,053	£47,046	-	0
2024-10-30	£0	£76,275	-	0
2023-10-30	£77,342	£22,520	-	0
2022-10-30	£130,234	£20,773	-	0
2021-10-30	£53,370	£22,602	-	0

Accounts

OSCr

Office of the Scottish Charity Regulator

	Independent examiner's report on the accounts v2						
Report to the trustees/members of Registered charity number On the accounts of the charity for the period	Charity name		Cawdor & West Nairnshire Community Benefit Organisation				
	SC 048704						
	Period start date				Period end date		
	Day 01	Month 10	Year 2023	to	Day 30	Month 09	Year 2024
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. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.						
Basis of independent examiner's statement	My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.						
Independent examiner's statement	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*] 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:	18. 3. 2025		
Name:							
Relevant professional qualification(s) or body (if any):							
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.

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

CAWDOR & WEST NAIRNSHIRE COMMUNITY BENEFIT ORGANISATION

SC048704

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	10	2023		30	09	2024

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					-	840
Legacies					-	
Grants					-	76,502
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					-	
					-	
A1 Sub total	-	-	-	-	-	77,342
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	77,342
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,006				2,006	2,891
Grants and donations	74,071				74,071	19,510
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	198				198	119
Legal costs					-	
Other					-	
					-	
A3 Sub total	76,275	-	-	-	76,275	22,520
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	76,275	-	-	-	76,275	22,520
Net receipts / (payments)	(76,275)	-	-	-	(76,275)	54,822
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(76,275)	-	-	-	(76,275)	54,822

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	203,151				203,151	148,329
	Surplus / (deficit) shown on receipts and payments account	(76,275)				(76,275)	54,822
						-	
						-	
	Cash and bank balances at end of year	126,876	-	-	-	126,876	203,151
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets					
		Total	-	-	-

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

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total	-	-

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

Signature

Print Name

Date of approval

			27/15/23