

Brough Bay Association SCIO

Scotland · Charity number SC049998

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2020-03-02
Register	View on the OSCR register

Contact

Address	Windhaven Brough Thurso Caithness KW14 8YE
Website	www.broughbay.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of citizenship or community development', 'the advancement of the arts, heritage, culture or science', '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'

What the charity does: Brough Bay as an Association, and previously as the original Pier Committee, celebrated 50 years of maintaining the Harbour area, Slipway and car park. Members today are as dedicated as the original committee in looking after the Bay and its heritage for the local community, visitors and future generations. BBA became a SCIO (Scottish Charitable Incorporated Organisation) in Dec, creating a Constitution as the new governing document. To promote the Bay, a copy of Brough Book and DVD were gifted to Nucleus Archives for public and online use. Damage checks of the Bay are made throughout the year, importantly after winter storms. while repair work carried out by members might include hiring equipment/outside help for more serious structural damage issues. Slipway power washing, grass cutting, weeding, flower barrels, repairing benches and groundwork equipment keeps members busy, also looking after Boats of Brough Bay Heritage area. Music and BBQ get-togethers are held down in the Bay

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

Objectives: a) To promote the use, management and maintenance of the slipway, harbour and its associated facilities at Brough Bay to encourage community development and to provide recreational facilities to improve conditions of life for all those who use and enjoy the Bay. (b) The advancement of environmental protection and improvement to the Bay area with associated activities and interpretations. (c)

To further advancement of community development, local heritage and culture, including rural regeneration and the encouragement of volunteering. (d) To maintain ownership in perpetuity and uphold the rights, responsibilities and privileges held by the Association by virtue of its ownership of the land at Brough Bay described in the Feu Disposition to the Association by Mrs Margaret Munro of 27/28 Croft-An-Righ, Abbeyhill, Edinburgh signed on 21 September 1993

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£1,385	£4,687	-	0
2024-12-31	£563	£2,193	-	0
2023-12-31	£1,620	£1,906	-	0
2022-12-31	£37,445	£39,929	-	0
2021-12-31	£906	£2,147	-	0

Accounts

Brough Bay Association SCIO

Notes to the Financial Statements Year ended 31 December 2025

11. Tangible Assets

	<u>Equipment</u>
Cost	£
Total at 31 December 2024	2,311
Additions	-
Total at 31 December 2025	<u>2,311</u>
Depreciation	
Total at 31 December 2024	1,654
Charge for the year	657
Total at 31 December 2025	<u>2,311</u>
Net book value	
Total at 31 December 2025	-
Total at 31 December 2024	657

Brough Bay Association SCIO

Notes to the Financial Statements

Year ended 31 December 2025

9. Expenditure on charitable activities

	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Maintenance & repairs	1,968	-	1,968	671
Postage, printing & stationery	12	-	12	-
Hall hire	20	-	20	32
Insurance	157	-	157	157
Website	82	-	82	81
Sundries	34	-	34	13
Depreciation	657	-	657	657
Independent examination	357	-	357	356
Events	-	-	-	226
Professional fees	420	-	420	-
50th anniversary celebration	-	455	455	-
Total	3,707	455	4,162	2,193

10. Land & Buildings

The charity owns the harbour and surrounding area of 7.5 acres of land which was gifted to the Brough Bay Association in 2012, prior to the company becoming a charity. Previously, under the historic cost convention, no value has been reported in the financial statements. However, in March 2025, the trustees sought a valuation from a firm of Chartered Surveyors who valued the land at £25,000. Accordingly the land value was brought on to the Balance Sheet in the 2024 accounts with an equivalent gain on revaluation of fixed assets shown on the SOFA.

Brough Bay Association SCIO

Notes to the Financial Statements

Year ended 31 December 2025

4. Restricted Funds

During the year the charity maintained one restricted fund for the 50th Anniversary celebration funded by Dounreay Communities Fund.

Restricted to:	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
50th anniversary celebration	-	500	455	(45)	-
Total	-	500	455	(45)	-

5. Donations & Grants

	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Dounreay Communities Fund	-	500	500	-
Other donations	262	-	262	173
Total	262	500	762	173

6. Income from charitable activities

	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Memberships	300	-	300	300
Total	300	-	300	300

8. Cost of fundraising

	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Books	525	-	525	-
Total	525	-	525	-

Brough Bay Association SCIO

Notes to the Financial Statements

Year ended 31 December 2025

2.3 Expenditure & Liabilities

- (a) Expenditure is accounted for on an accruals basis.
- (b) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources; it is probable they will be paid and the monetary value can be measured with sufficient reliability.

2.4 Assets

- (a) Tangible fixed assets are capitalised if they have a value greater than £300 and can be used for more than one year. They are valued at cost or, if gifted, at their value on receipt.
- (b) Depreciation is calculated to write off the cost of tangible assets over their useful economic life as follows:
 - Equipment – 33% Straight line

2.5 Debtors

- (a) Debtors are recognised at the settlement amount due
- (b) Prepayments are valued at the amount prepaid

2.6 Cash

Cash at bank and in hand includes cash and bank deposits repayable on demand

2.7 Creditors

- (a) Creditors are recognised where the charity has an obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.
- (b) Accrued charges are normally valued at their settlement amount.

2.8 Taxation

The charity is not liable to income or capital gains tax on its charitable activities. Irrecoverable VAT is included in the asset cost or expense to which it relates.

2.9. Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3 Trustee Remuneration & Expenses and related party transactions

No remuneration or expenses were paid to trustees for the year ended 31 December 2025. There were no related party transactions for the year ended 31 December 2025.

Brough Bay Association SCIO

Notes to the Financial Statements

Year ended 31 December 2025

1 Basis of Preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost in accordance with: -

- (a) The Charities & Trustee Investment Act (Scotland) Act 2005, and
- (b) The Charities Accounts (Scotland) Regulations 2006 as amended
- (c) Financial Reporting Standard 102 (FRS102) (Effective January 2015),
- (d) Charities SORP (FRS 102) (2nd edition effective January 2019)

1.2 In preparing the accounts, the trustees were not required to make any judgements that would have a material effect on the numbers reported.

1.3 The charity meets the definition of a public benefit entity as defined by FRS102.

1.4 The charity is dependent on the continuing support of donors. However, the trustees have no reason to consider that this will not continue or that there are any material uncertainties about the charity's ability to continue as a going concern.

2 Accounting Policies

2.1 Form of Financial Statements

The charity maintains two types of funds for accounting purposes: -

- (a) A general unrestricted fund that can be expended at the discretion of the trustees on furthering the objects of the charity, and
- (b) Restricted funds that may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes, see note 4.

2.2 Income

- (a) Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources; their receipt is probable; and the monetary value can be measured with sufficient reliability.
- (b) Where income has related expenditure the income and related expenditure are reported gross in the SOFA.
- (c) Funds received in advance and which specifically relate to a future accounting period are treated as deferred income.

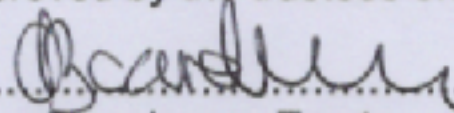
Brough Bay Association SCIO

Balance Sheet

At 31 December 2025

	Note	Unrestricted Funds	Restricted Funds	2025 Total*	2024 Total*
		£	£	£	£
Fixed Assets					
Land & buildings	10	25,000	-	25,000	25,000
Tangible assets	11	-	-	-	657
		25,000	-	25,000	25,657
Current Assets					
Cash at bank & in hand		3,143	-	3,143	5,788
Total current assets		3,143	-	3,143	5,788
Current Liabilities					
Accrual of examination fee		350	-	350	350
Total current liabilities		350	-	350	350
Net current assets		2,793	-	2,793	5,438
Net assets		27,793	-	27,793	31,095
Funds of the Charity					
Unrestricted funds		27,793	-	27,793	31,095
Restricted funds		-	-	-	-
Total Funds		27,793	-	27,793	31,095

Approved by the trustees on 14/02/2026 and signed on their behalf by:


 Clare Boardman - Trustee

Brough Bay Association SCIO

Statement of Financial Activities Year ended 31 December 2025

	Note	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
		£	£	£	£
Income from:					
Donations & Grants	5	262	500	762	173
Charitable activities	6	300	-	300	300
Fundraising activities	7	323	-	323	90
Total income		<u>885</u>	<u>500</u>	<u>1,385</u>	<u>563</u>
Expenditure on:					
Cost of fundraising	8	525	-	525	-
Charitable activities	9	3,707	455	4,162	2,193
Total expenditure		<u>4,232</u>	<u>455</u>	<u>4,687</u>	<u>2,193</u>
Net income/(expenditure)		<u>(3,347)</u>	<u>45</u>	<u>(3,302)</u>	<u>(1,630)</u>
Transfers	4	45	(45)	-	-
Gains/(losses) on revaluation of fixed assets		-	-	-	25,000
Net movement in funds		<u>(3,302)</u>	<u>-</u>	<u>(3,302)</u>	<u>23,370</u>
Reconciliation of Funds					
Funds brought forward		31,095	-	31,095	7,725
Net movement in funds		<u>(3,302)</u>	<u>-</u>	<u>(3,302)</u>	<u>23,370</u>
Funds carried forward		<u>27,793</u>	<u>-</u>	<u>27,793</u>	<u>31,095</u>

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities. The notes on pages 10 to 14 form an integral part of these accounts.

Brough Bay Association SCIO

Independent Examiner's Report

I report on the financial statements of Brough Bay Association for the year ended 31 December 2025 which are set out on pages 8 to 14.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 ("the 2006 Regulations").

I have satisfied myself that the charity is not subject to audit under Regulation (10)(1)(a)-(c) of the 2006 Regulations and is eligible for independent examination. I have therefore examined your charity's accounts as required under section (44)(1)(c) of the 2005 Act and Regulation 11 of the 2006 Regulations. In carrying out my examination I have followed the guidance issued to independent examiners by the Office of the Scottish Charity Regulator (OSCR).

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of Regulation 8 of the 2006 Regulations; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and I have no concerns in respect of any of the above and I have found no other matters that require drawing to your attention.



Chris Smith BSc (Hons) FCIE
Glascairn Cottage
Aytounhill
Cupar
Fife KY14 6JH

Date:

17/2/26

Brough Bay Association SCIO

Trustees' Annual Report

Year ended 31 December 2025

Reference & Administrative Information

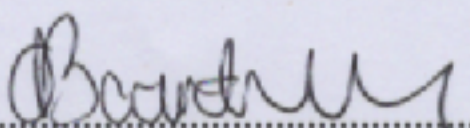
Charity and Company Name: Brough Bay Association

Charity Number: SC049998

**Registered Office &
Principal Address:** Windhaven, Brough, Thurso, Caithness, Scotland, KW14 8YE

Trustees: Garance Warburton- Chairperson
Clare Boardman - Treasurer
Pauline Robertson - Secretary
Philip Boardman
Moir Land
Carmel Ross

This report was approved by the trustees on14/02/2026..... and signed on their behalf by:


.....
Clare Boardman - Trustee

Brough Bay Association SCIO

Trustees' Annual Report

Year ended 31 December 2025

As the only surviving member of the original Pier Committee, it was Mick O'Donnell's day for sure. Delighting everyone with his wonderful oystercatcher hat, Mick was presented with gifts, had a few stories to relate, enjoyed meeting old pals and new who had come along to help him celebrate this special occasion.

Thanks to everyone who helped give Mick a super day in spectacular weather, fabulous BBQ that had everyone queuing for seconds, followed by tea and cakes while cyanotype blue printing and wildflower crafts were on hand. A thanks as ever to our super local entertainers, Issy Currie, Nancy Foggo, Dave & Roger Broughton and to The Big Sing choir from Sutherland who were wonderful. Led by Hilary Wilson their voices echoed round the Bay and they joined in with everything that was going on. Thanks to NRS Dounreay for their generous funding and to everyone who supported and donated on this very special day.

Financial Review

With income of £1,385, primarily from donations, and with expenditure of £4,687, the Association had a deficit for the year of £3,302. The deficit was funded by funds brought forward from the previous year so that at the 31 December 2025 the Association held total funds of £27,793, all of which are unrestricted funds.

Reserves Policy

The free reserves are the unrestricted funds held less the value of any designated funds and tangible assets not readily available to be spent. Free reserves are held to cover unplanned emergency repairs and other ongoing expenditure, such as insurance. The trustees consider the ideal level of reserves should be a minimum of £3,000. At the 31 December 2025 the charity held free reserves of £2,793 and had not met this target.

Structure, Governance & Management

The charity is a Scottish Charitable Incorporated Organisation (SCIO) and governed by its constitution. It was established in 2012 and converted to a SCIO in December 2025. The charity is administered by a Board of up to 10 charity trustees who meet monthly or as required and hold an AGM in March every year. Full members of the Association can be appointed as charity trustees by an ordinary resolution of the members or by a decision of the charity trustees to fill a casual vacancy or as an additional charity trustee.

Brough Bay Association SCIO

Trustees' Annual Report

Year ended 31 December 2025

Brough Bay Association Events 2025

50th Anniversary Event: Pier Committee – Brough Bay Assoc 1975 – 2025

There was great fun in the sunshine on Sat 23 Aug when nearly 90 people gathered down in Brough Bay to celebrate 50 years since five chaps got together with the view of maintaining slipway and harbour, although it's probably more than 50 years since they had been doing the work anyway. Ian Munro set up the Pier Committee along with Sinclair Coghill, Jim Calder, George Shearer and Mick O'Donnell way back in 1975. The Pier Committee evolved into the Brough Bay Assoc in 1993 when Margaret Munro, Ian's widow, gifted the harbour and area to the Assoc.

Brough harbour was a busy place 50 years ago with 5 boats fishing for crabs, lobsters and salmon, also sea angling for halibut alongside recreational boats from Brough and Dunnet fishing for the pot. Sinclair Coghill owned the boat Seamew and fished spring to late summer using homemade creels and using fishing techniques of the late 60s while George Shearer fished the whole year in his boat, The Tern, a dedicated fisherman who knew the Pentland Firth like the back of his hand.

The family of Sinclair Coghill donated their late father's boat, the Seamew, to the Assoc so that it's history could be preserved and shared. The Seamew was mounted on a custom built steel stand above the harbour wall, complete with the original Seagull engine, and can be seen as part of the Boats of Brough Heritage area all year round where locals and visitors can read the information panel, have a seat, a stroll along the path and enjoy the spectacular view of the Bay to Clett Rock and Hoy.

Hugo storms have taken their toll of the harbour wall and slipway over the years and it's a constant job to maintain the Bay and keep it repaired and safe. Some of the many repairs include the sea wall which suffered storm damage in the 70s and was repaired and extended through a Job Creation scheme employing local people. The 80s saw a section of the south wall destroyed and emergency coastal protection work by Highland Regional Council installing rock armour was needed. A 2010 storm left 5m pier stonework hanging in mid-air and led to costly repairs the following year, using the Assoc own funds plus funding which involved 37 volunteers gaining skill in repair work and more recently a huge Harbour Slipway Repair project was completed.

Throughout the year volunteers are monitoring the harbour area, with summer cleanups and ground maintenance keeping them busy, but there are fun times too! Over the years events have included ceilidhs, cream teas, Sea Art fundraising, silent auctions, Know Your Patch, Hoy boat trip, Easter event, North Coast explorer trips and Bothy Nights. Mercedes filmed a car advert with actress Tilda Swinton down in the Bay, and in 2013 a bomb was found on the beach. However, music is a major part of every event and our local musicians always come along and play, adding great atmosphere to the Bay.

Brough Bay Association SCIO

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report together with the financial statements and the independent examiner's report for the year ended 31 December 2025

Objectives & Activities

The charity's purposes are to:

1. Promote the use of the Bay, manage improvements and maintenance of the slipway, harbour and its associated facilities at Brough Bay. To encourage community interaction and to provide recreational facilities to enhance the quality of life for all those who use and enjoy the Bay.
2. The advancement of environmental protection and improvement to the Bay area, with associated activities
3. To encourage community spirit in coming together to support local heritage and culture, including rural regeneration and the encouragement of volunteering.
4. For the preservation and enhancement of the Bay to encourage the use of the harbour for relaxation and recreational purposes.

The vision that shapes our annual activities remains being the promotion of the Bay, the culture, heritage and knowledge and appreciation of the Bay and surrounding areas, to hold it in good stead for future generations.

We endeavour to encourage all within our community to take part in our social occasions, to attend our bothy nights, musical events, arts and craft sessions and educational days. Our aim is for these activities to encourage interaction with residents, local schools or higher education colleges and universities.

Achievements & Performance

We had another landslide in February 2025 which damaged the whole car park and the drainage under the car park. New drainage had to be installed. This cost BBA £1,390.

Brough Bay Association SCIO

Annual Report & Statement of Account Year ended 31 December 2025

Contents	Page
Trustees' Annual Report	3 - 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Accounts	10 - 14

Brough Bay Association SCIO

Scottish Charity No: SC049998

Annual Report & Financial Statements

For the year ended

31 December 2025

Chris Smith BSc (Hons) FCIE
Independent Examiner and Charity Advisor
Glascairn Cottage, Aytounhill, Cupar, Fife KY14 6JH
Tel: 07791 260850
Email: chris@glascairn.org.uk