

# Tornagrain Community Association

Scotland · Charity number SC050907

## Details

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Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2021-04-15
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	15 Iagnachree Tornagrain Inverness-shire IV2 8BN
Website	<a href="https://www.tornagraincommunity.org/">https://www.tornagraincommunity.org/</a>

## Activities

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**Activities:** 'It carries out activities or services itself'

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

**What the charity does:** To encourage and facilitate the development of a strong, thriving and inclusive community in Tornagrain.

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

**Objectives:** The SCIO's objects are: to encourage and facilitate the development of a strong, thriving and inclusive community in Tornagrain.

## Geography

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

## Finances

Period end	Income	Expenditure	Assets	Employees
2026-03-31	£0	£0	-	0
2025-03-31	£1,464	£3,581	-	0
2024-03-31	£7,172	£2,481	-	0
2023-03-31	£4,393	£2,738	-	0
2022-03-31	£1,330	£754	-	0

**Tornagrain Community Association**

Scotland - Charity number SC050907

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# Accounts

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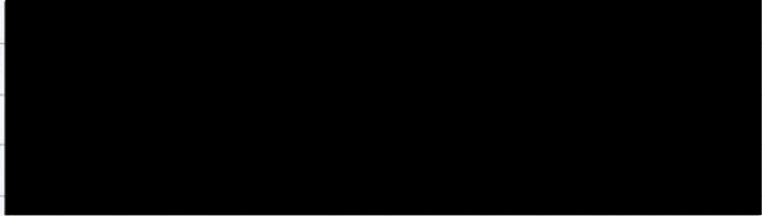
APPENDIX 1



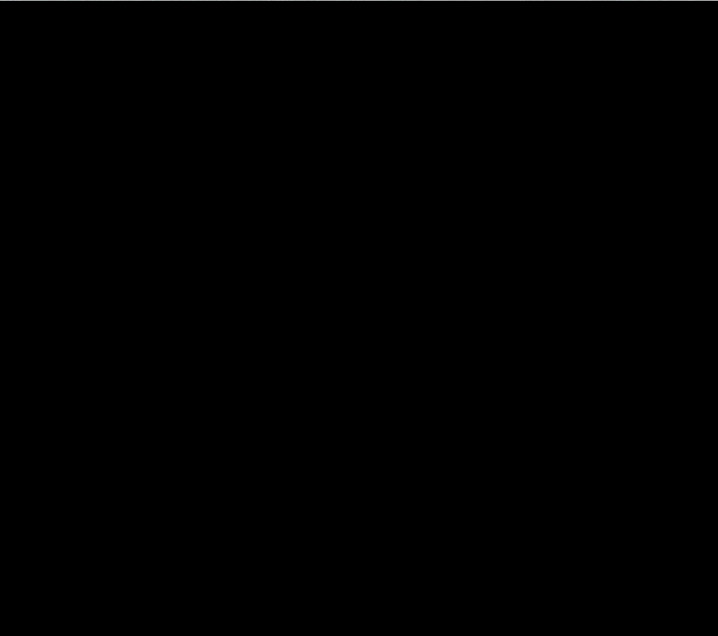
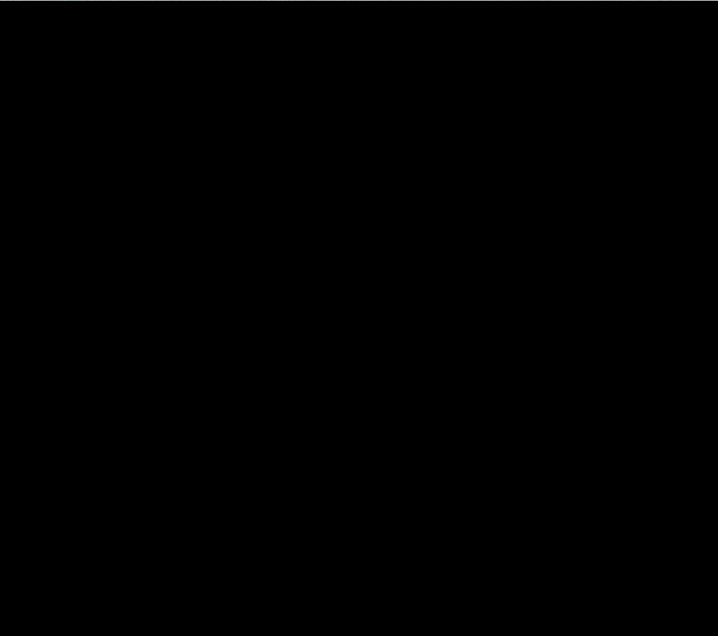
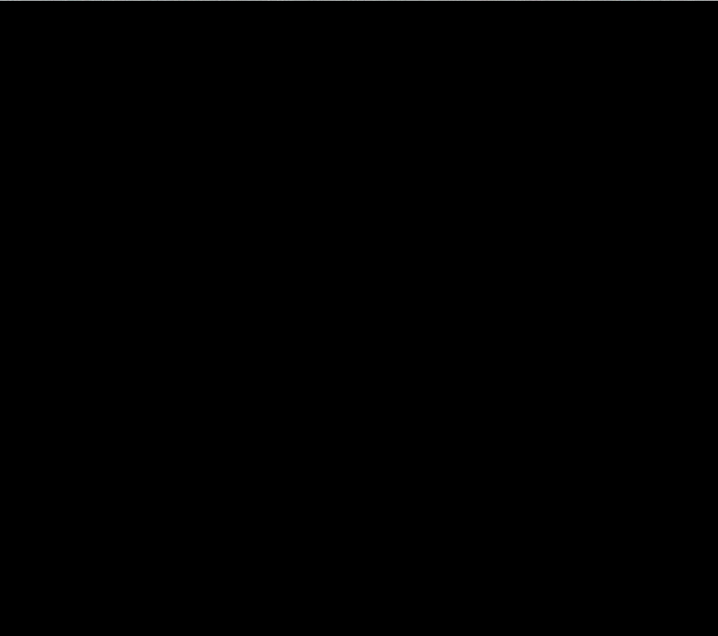
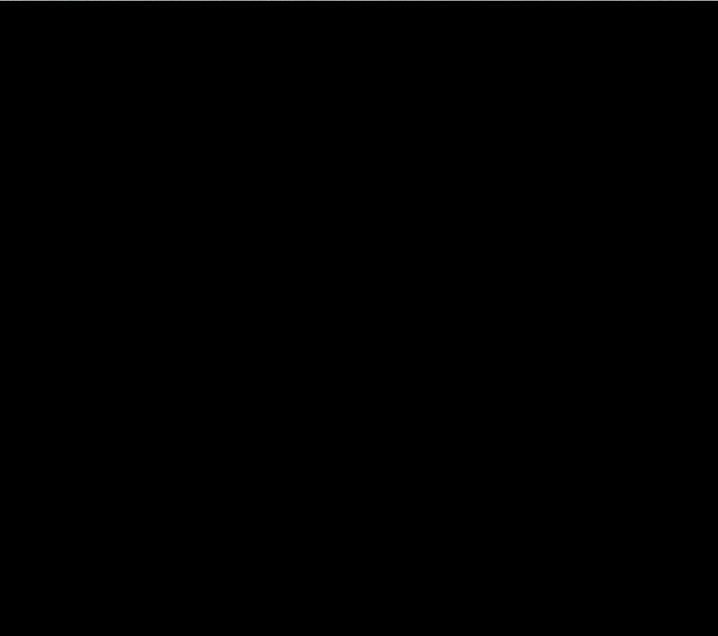
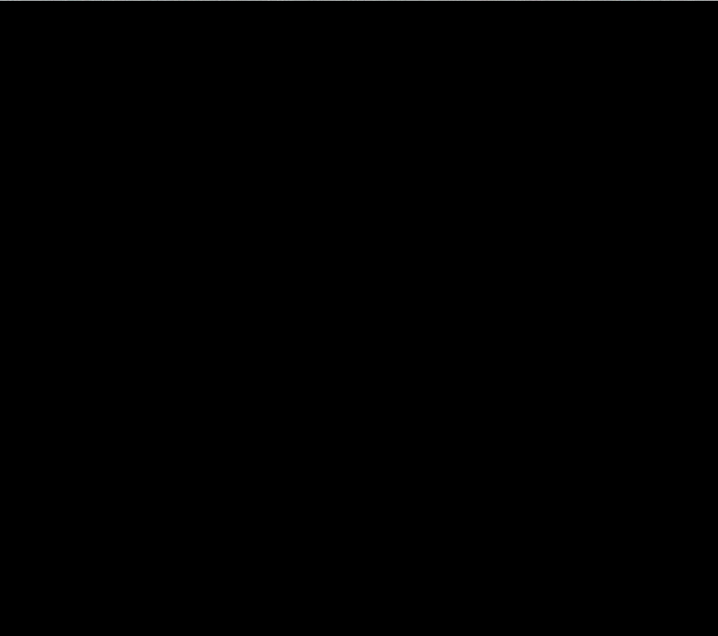
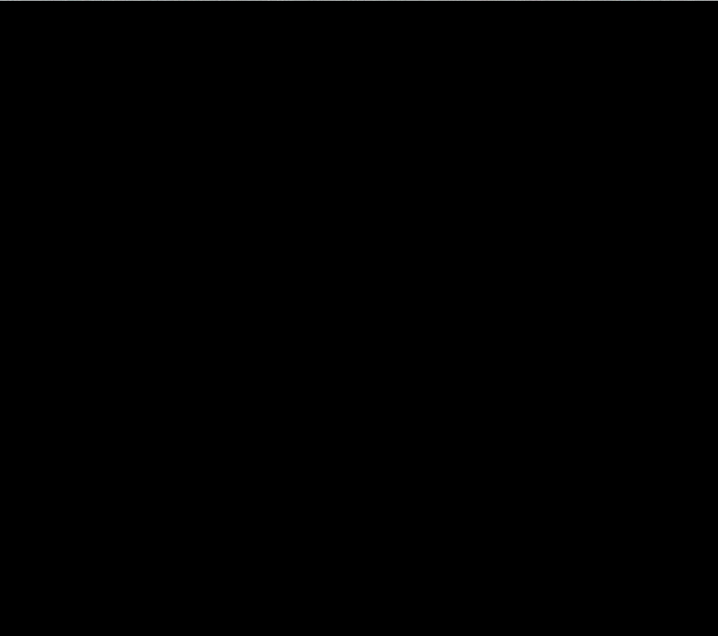
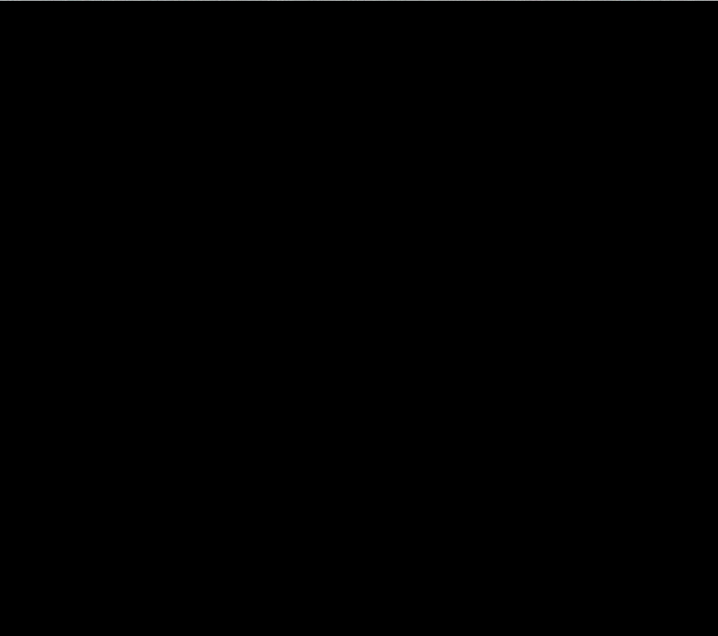
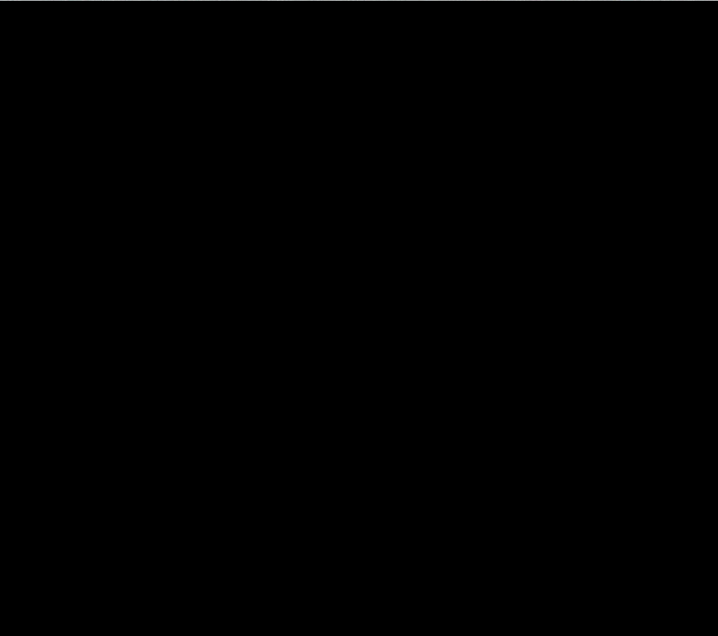
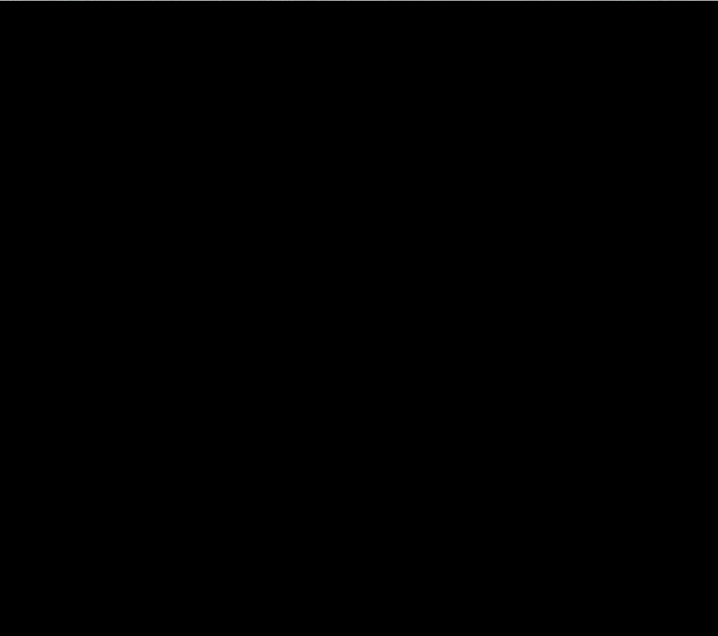
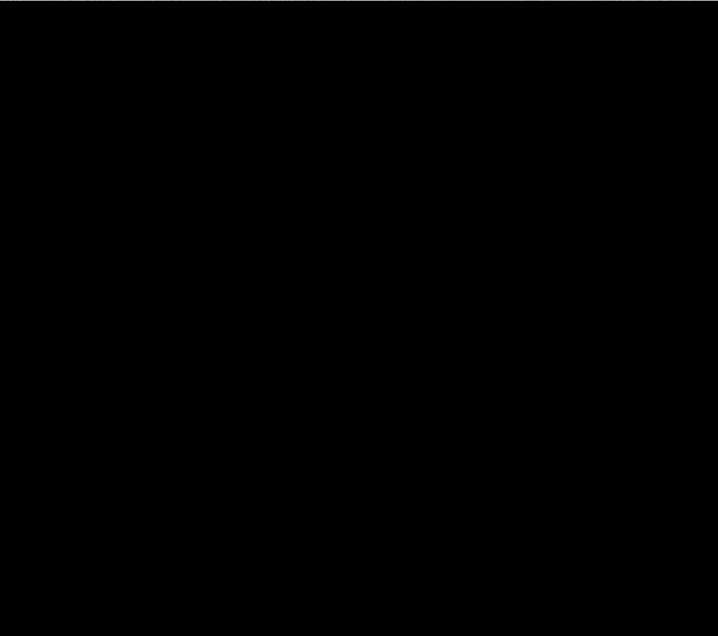
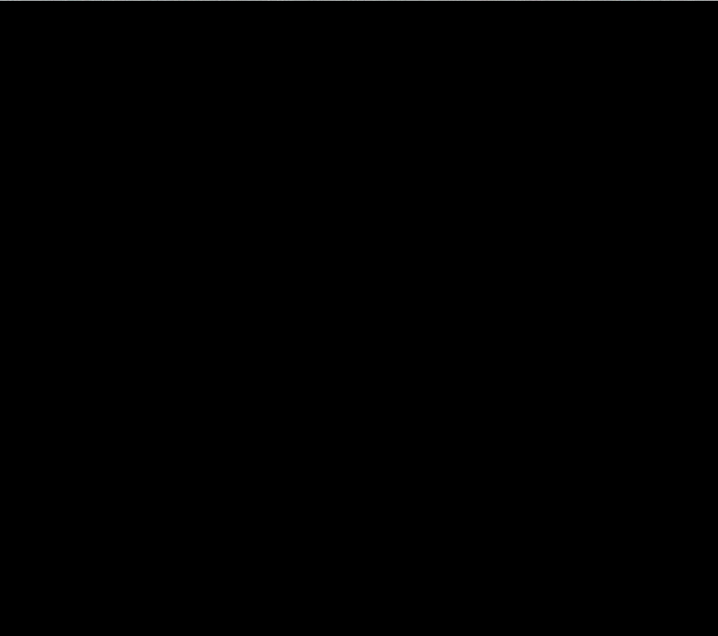
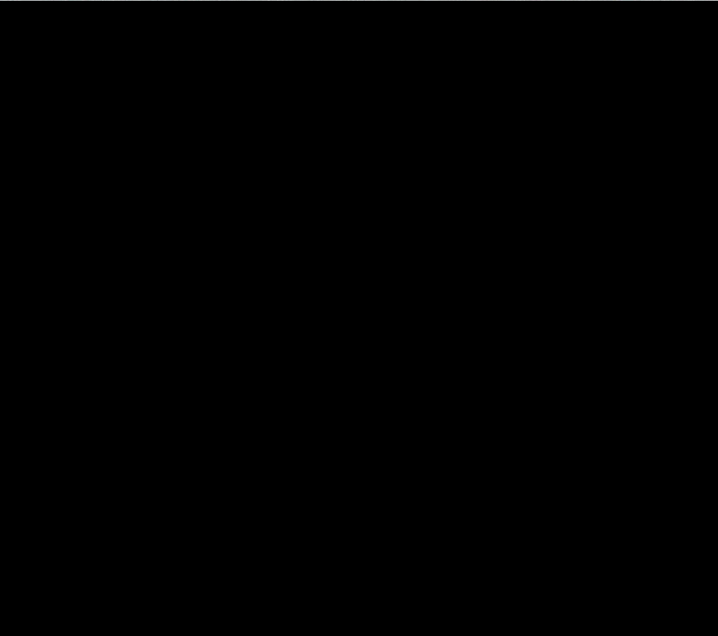
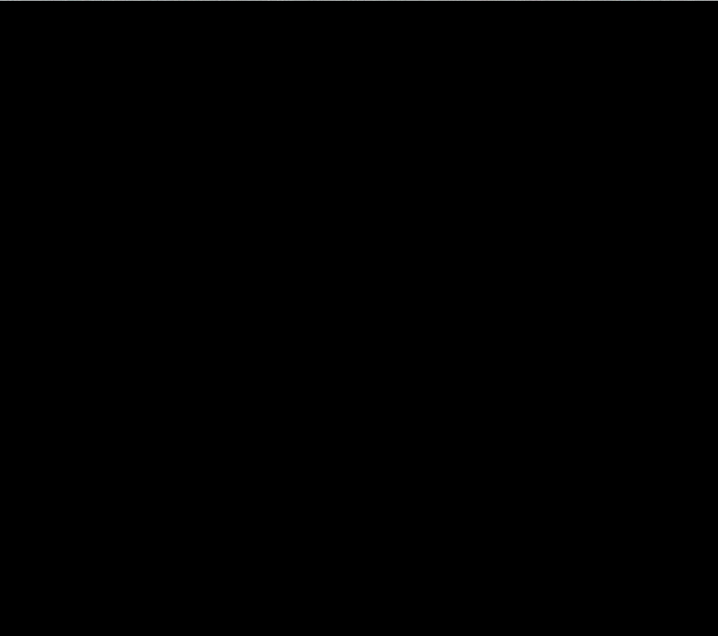
Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	April	2024	To	31	March	2025

**Reference and administration details**

<b>Charity name</b>	Tornagrain Community Association
<b>Other names charity is known by</b>	
<b>Registered charity number</b>	SC050907
<b>Charity's principal address</b>	

**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**

Constitution

**Trustee recruitment and appointment**

Volunteers from initial steering group which formed and constituted the organisation

**Objectives and activities**

## Charitable purposes

To encourage and facilitate the development of a strong, thriving and inclusive community in Tornagraim.

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

- Recruitment of members
- Consultation and communication with the community
- Organisation of and support for a range of activities, events and clubs

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## APPENDIX 1

### Achievements and performance

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

- A basic website that has room to grow
- A GDPR compliant membership database with integrated email marketing system
- Our own monthly send by email community publication, The Journal
- Led and supported many events, including a Halloween trail, the famed Summer Picnic, a Christmas Carols get-together, Coffee morning, Easter Egg Hunt for children of the village.
- A private Facebook community, managed by Norman MacAskill.
- Thursday morning Brew & Blether, enjoyed by 23 people
- Scrabble Club.
- Book Group, Singing for fun and Little Stars for parents and children group.
- Several active WhatsApp groups - for the allotments, for the Community Garden, for Parents and Toddlers, as well as Tennis, so that more interests can be accessed as our community grows.

### Financial review

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

None currently

**Details of any deficit**

None

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

Various small donations of raffle prizes and financial support for running of community events

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## 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

<b>Signature(s)</b>	[Redacted]	
<b>Full name(s)</b>	[Redacted]	
<b>Position (e.g. Chair)</b>	Chair (Chair from 1 April 2022)	Treasurer from 2023
<b>Date</b>	29.06.2025	29.06.2025

**APPENDIX 3**



<b>Independent examiner's report on the accounts</b>							v2
<b>Report to the trustees/members of</b>	Charity name						
<b>Registered charity number</b>	SC						
<b>On the accounts of the charity for the period</b>	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2024		31	March	2025
<b>Set out on pages</b>	1 of 6					<small>(remember to include the page numbers of additional sheets)</small>	

**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.

<b>Signed Name:</b>		<b>Date:</b>	29.06.2025
<b>Relevant professional qualification(s) or body (if any):</b>			
<b>Address:</b>			

\*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**

## Tornagrain Community Association

SC050907



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2024		31	March	2025

## 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	688				688	
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	776				776	
					-	
<b>A1 Sub total</b>	<b>1,464</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,464</b>	<b>-</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>1,464</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,464</b>	<b>-</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	193				193	
Gross trading payments	-				-	
Investment management costs	-				-	
Payments relating directly to charitable activities	3,025				3,025	
Grants and donations	363				363	
Governance costs:						
Audit / independent examination	-				-	
Preparation of annual accounts	-				-	
Legal costs	-				-	
Other	-				-	
					-	
<b>A3 Sub total</b>	<b>3,581</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,581</b>	<b>-</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>3,581</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,581</b>	<b>-</b>
<b>Net receipts / (payments)</b>	<b>(2,118)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,118)</b>	<b>-</b>
<b>A5 Transfers to / (from) funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus / (deficit) for year</b>	<b>(2,118)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,118)</b>	<b>-</b>

## Tomagrain Community Association

SC050907

## 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 £
Members of Community	688				688	
Places for People	-				-	
	-				-	
	-				-	
<b>Total</b>	<b>688</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>688</b>	<b>-</b>

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
n/a			-	
			-	
			-	
<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 £
Coffee Morning	28				28	
Summer Picnic - Raffle and Cake sales	541				541	
Brew & Blether	146				146	
Christmas Carols	61				61	
Halloween event	-				-	
Bake & Book Sale	-				-	
Christmas Craft Fair	-				-	
Christmas Wreath Making	-				-	
Tomagrain Christmas Carols	-				-	
Crochet	-				-	
Coffee Morning Feb 2023	-				-	
	-				-	
<b>Total</b>	<b>776</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>776</b>	<b>-</b>

## 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 £
Bikes Event	150				150	
Summer Picnic - Raffle and Cake sales	348				348	
Stationary	35				35	
Community Notice Board	1,000				1,000	
Halloween event	46				46	
Easter Egg Event	161				161	
Christmas Carols Event	233				233	
Community Grden	1,087				1,087	
Donation to Foodstuf Inverness	60				60	
Donation to Tomagrain Kids Footbal Team	250				250	
Donation to Croy Community Garden	53				53	
TCA Insurance	158				158	
	-				-	
<b>Total</b>	<b>3,581</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,581</b>	<b>-</b>

## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - other name of fund below	Unrestricted fund 2 - other name of fund below	Unrestricted fund 3 - other name of fund below	Unrestricted fund 4 - other name of fund below	Total unrestricted funds	Total unrestricted funds last period
	Members of TCA Community	People for Places	Macleod & MacCallum			
<b>Receipts</b>						
Donations	688	-	-		688	
Legacies	-	-	-		-	
Grants	-	-	-		-	
Receipts from fundraising activities	-	-	-		-	
Gross trading receipts	-	-	-		-	
buildings	-	-	-		-	
Rents from land & buildings	-	-	-		-	
Gross receipts from other charitable activities	776	-	-		776	
<b>Sub total</b>	<b>1,464</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,464</b>	<b>-</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>1,464</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,464</b>	<b>-</b>
<b>Payments</b>						
Expenses for fundraising activities	3,581				3,581	
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	-				-	
	-				-	
	-				-	
<b>Sub total</b>	<b>3,581</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,581</b>	<b>-</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>3,581</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,581</b>	<b>-</b>
<b>Net receipts / (payments)</b>	<b>(2,118)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,118)</b>	<b>-</b>
<b>Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>(2,118)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,118)</b>	<b>-</b>

## Nature and purpose of funds

The association's objectives are: to encourage and facilitate the development of a strong, thriving and inclusive community in Tornagrain. The Association will organise and promote community events; support the development of community-based groups and activities; raise funds for the work of the association; and communicate with members and residents using methods such as newsletters, website and social media; and to invest funds raised back to the community.

**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>Receipts</b>						
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					-	
<b>Sub total</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>Total receipts</b>	-	-	-	-	-	-
<b>Payments</b>						
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					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-

**Nature and purpose of funds**

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	7,165				7,165	
	Surplus / (deficit) shown on receipts and payments account	(2,118)				(2,118)	
		-				-	
	Cash and bank balances at end of year	5,047	-	-	-	5,047	-
(Agree balances with receipts and payments account(s))							

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

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

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

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

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

	Signature	Print Name		Date of approval		
				<table border="1"> <tr><td style="text-align: center;">29.06.25</td></tr> <tr><td style="text-align: center;">29.06.25</td></tr> </table>	29.06.25	29.06.25
29.06.25						
29.06.25						

