

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

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

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 Tornagrain.

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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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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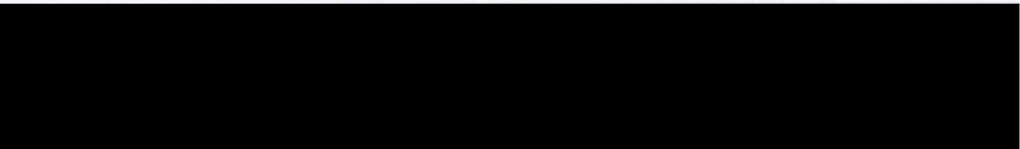


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Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
		
Position (e.g. Chair)	Chair (Chair from 1 April 2022)	Treasurer from 2023
Date	29.06.2025	29.06.2025

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name

Registered charity number

SC

On the accounts of the charity for the period

Period start date

Day	Month	Year
01	April	2024

to

Period end date

Day	Month	Year
31	March	2025

Set out on pages

1 of 6

(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*]

- 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

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

29.06.2025

Name:

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

Address:

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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
	01	April	2024		31	March

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	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	
					-	
A1 Sub total	1,464	-	-	-	1,464	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	
Proceeds from sale of investments	-				-	
A2 Sub total	-	-	-	-	-	-
Total receipts	1,464	-	-	-	1,464	-
A3 Payments						
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	-				-	
					-	
A3 Sub total	3,581	-	-	-	3,581	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-				-	
Purchase of investments	-				-	
A4 Sub total	-	-	-	-	-	-
Total payments	3,581	-	-	-	3,581	-
Net receipts / (payments)	(2,118)	-	-	-	(2,118)	-
A5 Transfers to / (from) funds	-	-	-	-	-	-
Surplus / (deficit) for year	(2,118)	-	-	-	(2,118)	-

Tornagrain Community Association

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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 £
Members of Community	688				688	
Places for People	-				-	
	-				-	
	-				-	
Total	688	-	-	-	688	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
n/a			-	
			-	
			-	
			-	
Total	-	-	-	-

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	-				-	
	-				-	
Total	776	-	-	-	776	-

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 Garden	1,087				1,087	
Donation to Foodstuf Inverness	60				60	
Donation to Tornagrain Kids Football Team	250				250	
Donation to Croy Community Garden	53				53	
TCA Insurance	158				158	
	-				-	
Total	3,581	-	-	-	3,581	-

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - other name of fund below	Unrestricted fund 2 - asset name of fund below	Unrestricted fund 3 - asset name of fund below	Unrestricted fund 4 - asset name of fund below	Total unrestricted funds	Total unrestricted funds last period
	Members of TCA Community	People for Places	Macleod & MacCallum			
Receipts						
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	
Sub total	1,464	-	-	-	1,464	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	
Proceeds from sale of investments	-	-	-	-	-	
Sub total	-	-	-	-	-	-
Total receipts	1,464	-	-	-	1,464	-
Payments						
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	-				-	
	-				-	
	-				-	
Sub total	3,581	-	-	-	3,581	-
Payments relating to asset and investment movements						
Purchases of fixed assets	-				-	
Purchase of investments	-				-	
Sub total	-	-	-	-	-	-
Total payments	3,581	-	-	-	3,581	-
Net receipts / (payments)	(2,118)	-	-	-	(2,118)	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(2,118)	-	-	-	(2,118)	-

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; to 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.

Tornagrain Community Association

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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
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						

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	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))						

	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	-	-	-

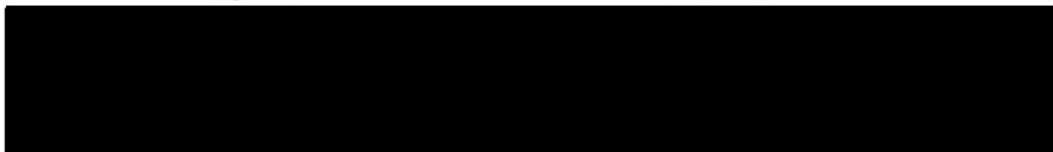
	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	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


29.06.25
29.06.25

