

**SALTOUN COMMUNITY ASSOCIATION SCIO****Registered Scottish Charity SC051262**

Annual Accounts for year  
ended **31 December 2024**

**Statement of Receipts and Payments****2024**

<b>A1 Receipts</b>	
Donations	£282.50
Legacies	£0.00
Grants	£0.00
Receipts from fundraising activities	£641.60
Gross trading receipts	£0.00
Income from investments	£0.00
Rent from land and buildings	£10,463.01
Gross receipts from other charitable activities	£492.65
Bank Interest	£867.43
<b>A1 Sub Total</b>	<b>£12,747.19</b>
<b>A2 Receipts</b>	
Proceeds from sale of fixed asset	£0.00
Proceeds from sale of investments	£0.00
<b>A2 Sub Total</b>	<b>£0.00</b>
<b>Total Receipts</b>	<b>£12,747.19</b>
<b>A3 Payments</b>	
Expenses for fundraising activities	£369.37
Gross trading payments	£0.00
Investment management costs	£0.00
Payments directly related to charitable activities	£148.85
Grants and donations	£0.00
Governance costs	£4,732.00
Audit/independent examination	£0.00
Preparation of annual accounts	£0.00
Legal costs	£0.00
Other (Energy,Cleaning and Maintenance) (suspense £295)	£5,850.13
<b>A3 Sub Total</b>	<b>£11,100.35</b>
<b>Relating to Assets A4</b>	
Purchase of fixed assets	£0.00
Purchase of investments	£0.00
<b>A4 Sub Total</b>	<b>£0.00</b>
<b>Total payments</b>	<b>£11,100.35</b>
<b>Net receipts</b>	<b>£12,747.19</b>
<b>Transfers to / (from) funds A5</b>	<b>£0.00</b>
<b>Surplus / (deficit) for year</b>	<b>£1,646.84</b>

**Statement of Balances****2024**

<b>B1 Cash funds</b>	
Cash and Bank balances at start of year	£37,784.44
Surplus /(deficit) shown on receipts and payments account	£1,646.84
Cash and bank balances at end of year	£39,431.28
<b>B2 Investments</b>	
	£0.00
<b>B3 other assets</b>	
Village Hall (at last valuation)	£831,595.00
<b>B4 Liabilities</b>	
	£0.00
<b>B5 Contingent liabilities</b>	
	£0.00

## Section C Notes to the Accounts

<b>C1 Nature and purpose of funds*</b>	
These are stated on analysis of funds worksheets	#
<b>C2 Grants</b>	£0.00
<b>C3a Trustee remuneration</b>	£0.00
<b>C4a Trustee expenses</b>	£0.00
<b>C4b Trustee expenses</b>	None
<b>C5 Transactions with trustees and connected persons</b>	None
<b>C6 Other information</b>	None

**Additional analysis (1)**  
**Analysis of receipts and payments**  
**(ALL OUR FUNDS ARE UNRESTRICTED)**

<b>1 Donations</b>	<b>£282.50</b>
<b>2 Grants</b>	<b>£0.00</b>
<b>3 Gross receipts from other charitable activities</b>	<b>£641.60</b>
<b>4 Payments relating directly to charitable activities</b>	<b>£148.85</b>

### **Additional analysis (2)**

**Since all funds are unrestricted page 1 applies**

**Nature and purpose of funds**

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Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	01	2024	To	31	12	2024

Reference and administration details

Charity name	Saltoun Community Association SCIO		
Other names charity is known by	SCA SCIO		
Registered charity number	SC051262		
Charity's principal address	Fletcher Hall, East Saltoun		
	c/o Upfield, East Saltoun, Pencaitland		
	Tranent		
	East Lothian	Postcode EH34 5EB	

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		Treasurer		
3		Secretary		
4		Board Member		
5		Board Member		
6		Board Member		
7		Board Member	17/06/24 – 31/12/24	
8		Board Member	17/06/24 – 31/12/24	
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
	01/01/24 – 1/12/24

## Structure, governance and management

### Type of governing document

Constitution for a two-tier Scottish Charitable Incorporated Organisation (SCIO), based on the model drawn up by the Scottish Council of Voluntary Organisations (SCVO).

### Trustee recruitment and appointment

Trustees are drawn from the membership and are usually elected annually at a Members' Meeting (Annual General Meeting). In addition, the Board has powers to appoint new trustees at any time and to co-opt up to two non-members as charity trustees, on the basis of their specialist skills/experience or having been nominated by an organisation with which the charity has close contact in the course of its activities. Some of the named trustees were deemed to have been appointed as part of the first Board at the date of its incorporation in 2021, and have been re-elected at subsequent AGMs.

## Objectives and activities

### Charitable purposes

- 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: citizenship or community development; education; arts, heritage, culture and science; and environmental protection or improvement.

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

- Providing a central facility for community activities (including classes, exhibitions, performances, lectures and presentations) as well as social/fundraising events and private functions.
- Managing, operating, maintaining and promoting use of the village hall and associated grounds and facilities to support the above activities and purposes.



## APPENDIX 1

### Achievements and performance

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

Use of the hall's full facilities was hampered substantially by having to close off the kitchen and catering facilities from March onwards, following incoming rainwater and ceiling damage in that area. Substantial external and internal repairs (including asbestos precautions) were arranged by East Lothian Council at no cost to us but were subject to considerable delay (still ongoing at the year-end). This reduced potential income from community events and private hires.

In addition, the mothballing of Saltoun Primary School in October means that we will no longer have a future income stream from regular school use of facilities. Applications made to sources of grant funding for consultancy support were unsuccessful but we continue to pursue options and funding for hall redevelopment purposes.

Income was primarily generated from hirers: East Lothian Council (£4,970) and regular classes or private rentals (£5,493), supplemented by fundraising/donations from community events (£924) and a further £175 raised from the clothes recycling facility outside the hall. Other seasonal events for local children were well received and supported, albeit not aimed at fundraising. Main items of expenditure were operational i.e. energy use, cleaning, maintenance/repairs, administrative and insurance charges, and remuneration of the Bookings/Facebook Coordinator. Expenditure totalled £11,100, resulting in a surplus of £1,646.

A Members' Meeting (AGM) was held in June in order to present the Annual Report and Accounts for 2024 and to elect trustees. Presently the charity has around 70 registered members, in addition to the trustees.

### Financial review

#### Brief statement of the charity's policy on reserves]

Reserves are held to service any unexpected need for funds, including unforeseen operational costs, a shortfall in income, or any other charity obligations.

Following an increase in reserves from fundraising in recent years, we now retain around £10,000 in an account to cover day-to-day operations, with the remaining majority of funds (currently around £30,000) lodged in a separate higher interest-bearing account, with regular transfer of surpluses from the former to the latter. In the reporting year, these funds on deposit generated £867 in interest.

#### Details of any deficit

N/A

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

N/A




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) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)	Chair	
Date	19 June 2024	



# APPENDIX 3

# OSCR

Scottish Charity Regulator

		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	SALTOUN COMMUNITY ASSOCIATION SCIO						
	Registered charity number	SC 051262						
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	JAN	2024	to	31	DEC	2024	
Set out on pages	ONE AND TWO APPENDIX 3						(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*]							
	<ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>							
Signed**:	[Redacted Signature]				Date:	11 September 2025		
Name:	[Redacted Name]							
Relevant professional qualification(s) or body (if any):	ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS							
Address:	[Redacted 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.

\*\*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

I agree with the reported surplus for the year as £1,646.84.

- A rebate from E.ON energy for power consumption has been incorrectly included as income, rather than netted off against the relevant expenditure category.
- Some of the income/expenditure categorisations have been incorrectly recorded but are immaterial

I am therefore signing off these accounts with these two provisos.