

Lochranza Loos SCIO
Trustees Annual Report
Year ended 31 December 2024

CHARITY INFORMATION

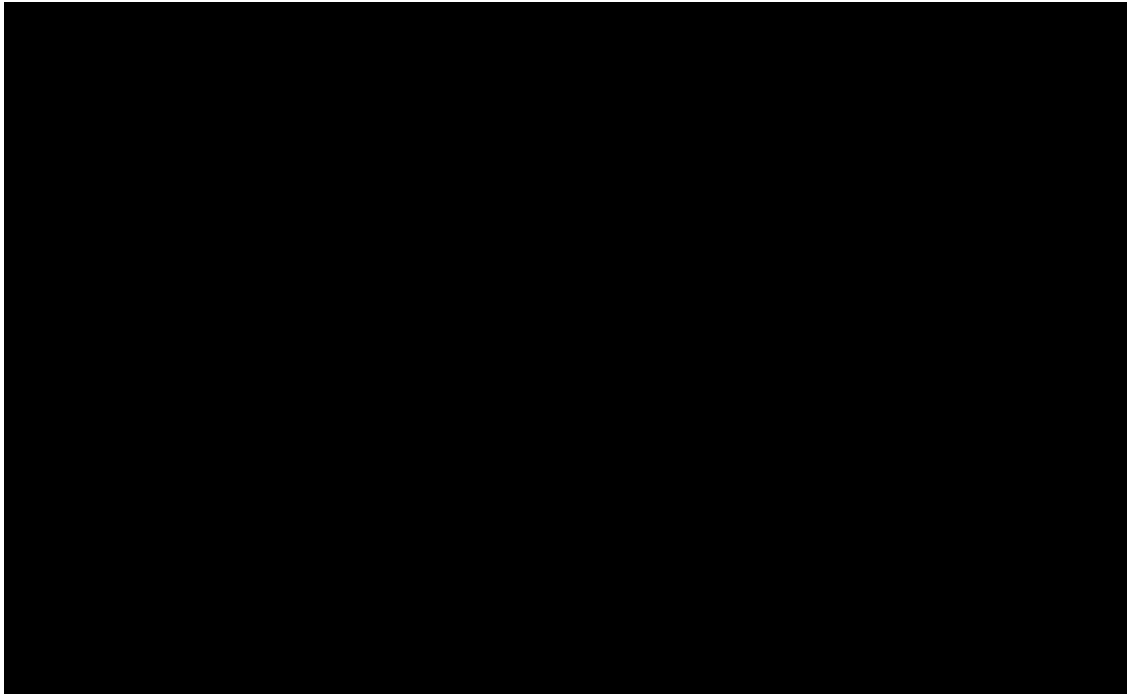
Lochranza Loos SCIO

Scottish Charity Number SC051396

Address: Ladeside, Lochranza, Isle of Arran, North Ayrshire
KA27 8HL

CHARITY TRUSTEES

The Members who served during the period and up to the date of the signature of the financial statements were:



OBJECTIVES AND ACTIVITIES

The SCIO was established for charitable purposes only and its objectives are the advancement of citizenship and community development by providing public access to basic toilet facilities in Lochranza through the provision and maintenance of Lochranza Public Toilets.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is governed by a Constitution

Two additional Trustees were appointed bringing the number to seven.

Apart from the usual running and maintenance of the toilets the year was marked by a significant increase in workload because of the planning and preparation for the refurbishment of the toilet building and surrounds. A Project Manager, Dan Richardson, was appointed in February. His help has been invaluable.

Donations were on a downward trend but an overall surplus was achieved.

As ever, even with the increased workload, our members and volunteers succeeded in providing all year round, free 24 public toilet facilities of a high standard, which is our main aim.

Financial review

There is no specific policy on reserves.

We feel that we have reserves ample enough to make donations to other local bodies and still make provision for emergencies.

Lovhranza Loos had a surplus in 2024.

DONATED FACILITIES AND SERVICES

All routine cleaning, provision of supplies and simple maintenance are undertaken by trustees and volunteers who are all unpaid.

Water is provided free utilising the Scottish Government 'Water and Sewerage' charity exemption scheme.

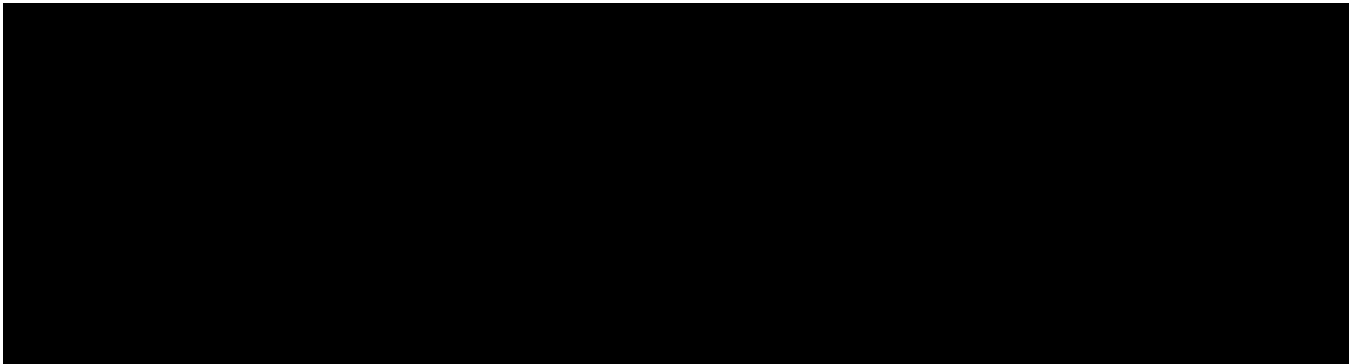
The toilet building and surrounds are owned by North Ayrshire Council who have given us a licence for temporary occupation of the toilets on a month to month basis free of charge.

FUTURE PLANS

We look forward to 2025 and the completion of our refurbishment when we will be able to provide improved services which are well used by visitors and locals alike.

DECLARATION

Signed on behalf of the charity trustees



APPENDIX 3



| | | Independent examiner's report on the accounts | | | | | | v2 |
|---|--|---|------|----|-----------------|-------------------|------|----|
| Report to the trustees/members of | Charity name | Lochranza Loos SCIO | | | | | | |
| Registered charity number | | SC051396 | | | | | | |
| On the accounts of the charity for the period | Period start date | | | | Period end date | | | |
| | Day | Month | Year | | Day | Month | Year | |
| | 01 | January | 2024 | to | 31 | December | 2024 | |
| Set out on pages | 1 to 3 | | | | | | | |
| Respective responsibilities of trustees and examiner | <p>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.</p> | | | | | | | |
| Basis of independent examiner's statement | <p>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.</p> | | | | | | | |
| Independent examiner's statement | <p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. | | | | | | | |
| Signed: | [Redacted Signature] | | | | Date: | 05 September 2025 | | |
| Name: | | | | | | | | |
| Relevant professional qualification(s) or body (if any): | | | | | | | | |
| Address: | | | | | | | | |
| | | | | | | | | |

Lochranza Loos SCIO

SC051396



Receipts and payments accounts

| For the period from | Period start date | | | to | Period end date | | |
|---------------------|-------------------|---------|------|----|-----------------|----------|------|
| | Day | Month | Year | | Day | Month | Year |
| | 01 | January | 2024 | | 31 | December | 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 | 5,066 | | | | 5,066 | 4,813 |
| Legacies | | | | | - | - |
| Grants | | | | | - | - |
| Receipts from fundraising activities | | | | | - | - |
| Gross trading receipts | | | | | - | - |
| Income from investments other than land and buildings | 96 | | | | 96 | 71 |
| Rents from land & buildings | | | | | - | - |
| Gross receipts from other charitable activities | | | | | - | - |
| | | | | | - | - |
| A1 Sub total | 5,162 | - | - | - | 5,162 | 4,883 |
| A2 Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | - |
| Proceeds from sale of investments | | | | | - | - |
| A2 Sub total | - | - | - | - | - | - |
| Total receipts | 5,162 | - | - | - | 5,162 | 4,883 |
| A3 Payments | | | | | | |
| Expenses for fundraising activities | 2,789 | | | | 2,789 | 1,147 |
| 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 | | | | | - | - |
| Other | | | | | - | - |
| | | | | | - | - |
| A3 Sub total | 2,789 | - | - | - | 2,789 | 1,147 |
| A4 Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | - | - |
| Purchase of investments | | | | | - | - |
| A4 Sub total | - | - | - | - | - | - |
| Total payments | 2,789 | - | - | - | 2,789 | 1,147 |
| Net receipts / (payments) | 2,373 | - | - | - | 2,373 | 3,736 |
| A5 Transfers to / (from) funds | | | | | - | |
| Surplus / (deficit) for year | 2,373 | - | - | - | 2,373 | 3,736 |

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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 £ |
|----------------|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| User donations | 3,699 | | | | 3,699 | 4,059 |
| Sponsorship | 1,367 | | | | 1,367 | 753 |
| | | | | | | |
| Total | 5,066 | - | - | - | 5,066 | 4,813 |

2 Grants

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | | | Total current period to nearest £ | Total last period to nearest £ |
|--------------|------------------------------------|----------------------------------|--|--|--------------------------------------|-----------------------------------|
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| 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 £ |
|--------------|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | - | - | - | - | - | - |

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 £ |
|--------------|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | - | - | - | - | - | - |