

# **Strathnairn Heritage Association**

## **Trustees' Report and Financial Statements**

**Period ended 30 April 2025**

### **RECEIPTS AND PAYMENTS ACCOUNTS**

**Charity No: SC052263**

## **Strathnairn Heritage Association**

### **Trustees' Annual Report**

#### **Period ended 30 April 2025**

The trustees present the annual report and accounts for Strathnairn Heritage Association for the period ended 30 April 2025.

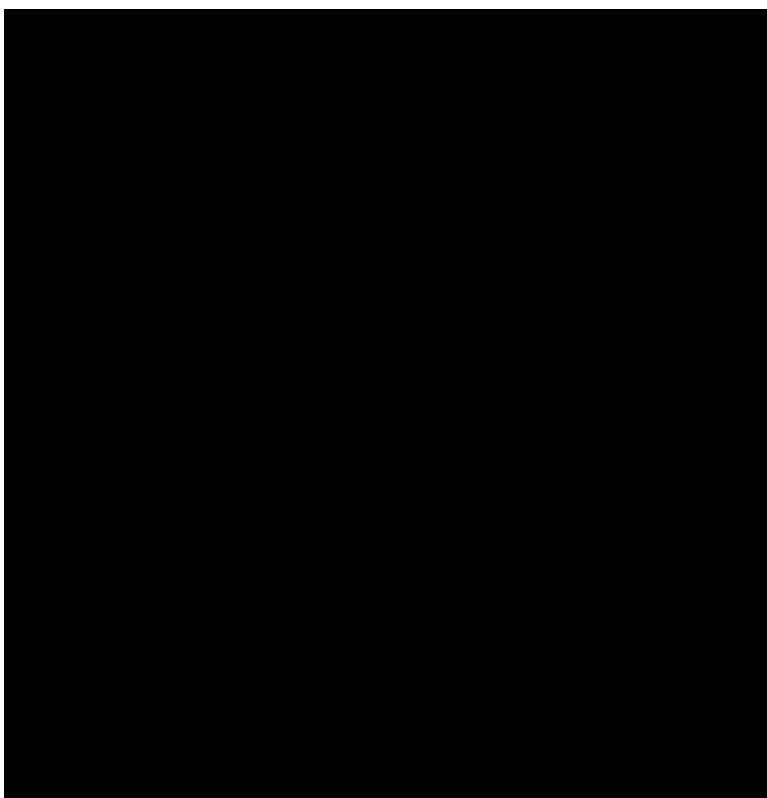
#### **Reference and Administrative Information**

Charity Name: Strathnairn Heritage Association

Charity Registration Number: SC052263

Contact Address: 2 Wallace Court  
Dingwall  
IV15 9RS

#### **Office Bearers and Trustees**



#### **Independent Examiner**



# **Trustees' Annual Report - Strathnairn Heritage Association - SC052263**

**Period ended 30 April 2025**

## **Structure, Governance and Management**

### **Objectives and Activities**

Strathnairn Heritage Association (SHA) has been in existence for many years but has been revitalised recently as a number of opportunities arose for highlighting the history and heritage of the Strathnairn area. As a result, SHA was registered as a Scottish Charitable Incorporated Organisation (SCIO) on 20th January 2023 and new Trustees were appointed. The major opportunity related to the possible purchase of Dunlichity Church from the Church of Scotland. A price was agreed and funding was obtained from Strathnairn Community Benefit Fund and the Church building purchased.

The Trustees are pleased to see the local and international interest in the Association with many new members joining and sub-committees taking on specific responsibilities. The development of Dunlichity Church into a suitable venue for advancing the objectives of the charity is at an early stage.

The charity's objectives cover education, culture, heritage and arts. The aims can be summarised as : -

1. to create an archive of and for the community of the Strathnairn area;
2. to advance education for the community of Strathnairn and for the public in general and in furtherance thereof:
- 2a. to collate material for publication, exhibition or other agreed purposes

### **Organisational structure and appointment of the Board of Management**

The management of Strathnairn Heritage Association is overseen by a Board of Trustees, which is elected annually at the Annual General Meeting by members of the Association. The process of electing Trustees is set out in the Constitution. A maximum of twelve and a minimum of six Trustees can be appointed. The Constitution states that the Trustees must elect (from among themselves) a Chair, Secretary and Treasurer.

### **Achievements and Performance**

The Board of Trustees is glad that the challenge of obtaining sufficient funding to purchase a building where an archive can be established has been achieved and a suitable building obtained. The purchase of Dunlichity Church from the Church of Scotland means that the material already gathered can be stored, protected, collated and presented. Currently the Board is working toward the next stage of renovating and repurposing the building with a particular focus on the provision of toilet facilities.

## **Trustees' Annual Report - Strathnairn Heritage Association - SC052263 (cont)**

### **Period ended 30 April 2025**

#### **Financial Review**

The Trustees report that due to a £40,000 Grant from the Scottish Government, the Association was able to commence with obtaining planning permission, designing and procuring services for the building to have toilet facilities. In addition, sufficient Donations were received to cover costs and to have £17,424 in the General Fund at the Period end. The Trustees are very grateful for the gifts and donations received, which met the operational needs of the charity, and are very aware of the need to increase income in order

#### **Plans for the future**

Strathnairn Heritage Association plans to repurpose Dunlichity Church as the Centre from which to meet the objectives of the Charity. This will require participation from the membership, the effective functioning of the sub-committees and the raising of funds to prepare the Church building for its new purpose.

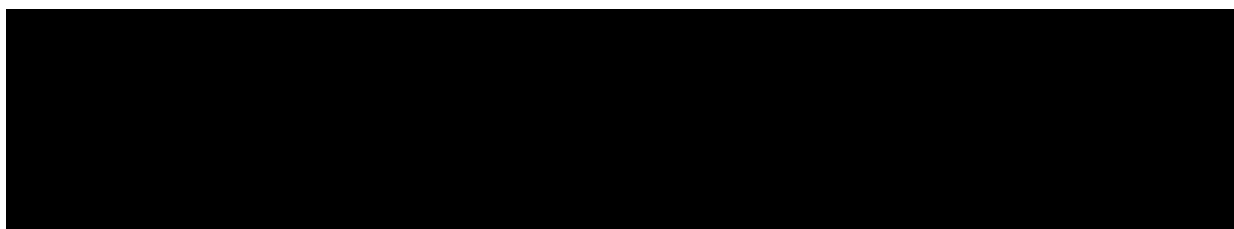
#### **Statement of Trustees' Responsibilities**

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



**Report of the Independent Examiner to the Trustees of Strathnairn Heritage Association**

I report on the accounts of the charity for the period ended 30 April 2025 which are set out on pages 5 to 7.

**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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

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.

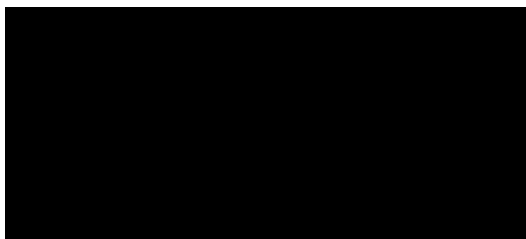
**Basis of independent examiner's statement**

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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

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.



Date: 23rd September 2025

**Strathnairn Heritage Association****Receipts and Payments Account****Period ended 30 April 2025**

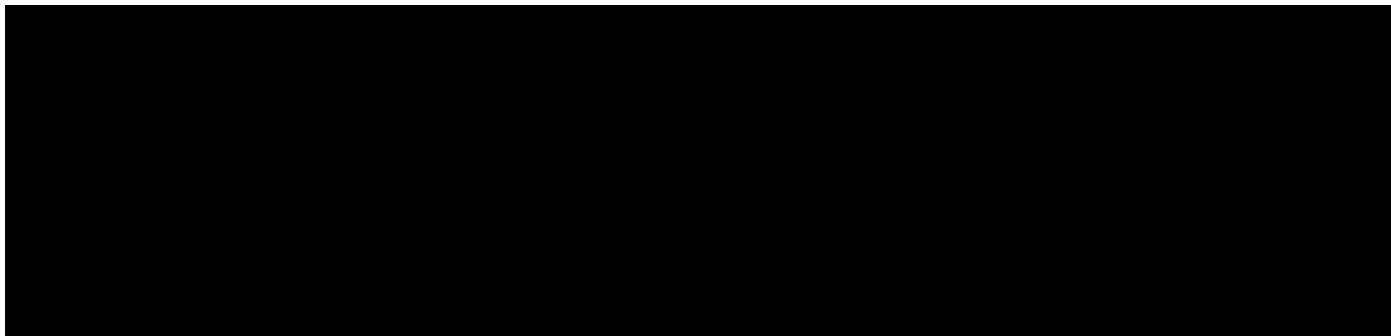
|   | Unrestricted<br>General<br>Fund<br>2024-25<br>£ | Restricted<br>Fund<br>2024-25<br>£ | Total<br>2024-25<br>£ | Total<br>Previous period<br>£ |
|---|---|------------------------------------|-----------------------|-------------------------------|
| <b><u>A1 Receipts</u></b>   |   |                                    |                       |                               |
| Donations   | 8,708   |                                    | 8,708                 | 12,265                        |
| Grants- Scottish Government   |   | 40,000                             | 40,000                | 50,000                        |
| Receipts from fundraising activities  | 2,380   |                                    | 2,380                 | 0                             |
| Bank & Deposit interest   | 0   |                                    | 0                     | 0                             |
| Gift Aid recovered  | 0   |                                    | 0                     | 0                             |
|   | <b><u>11,088</u></b>                            | <b><u>40,000</u></b>               | <b><u>51,088</u></b>  | <b><u>62,265</u></b>          |
| <b><u>A2 Receipts from<br/>asset &amp; investment<br/>sales</u></b>                 | <b><u>0</u></b>                                 | <b><u>0</u></b>                    | <b><u>0</u></b>       | <b><u>0</u></b>               |
| <b><u>Total Receipts</u></b>  | <b><u>11,088</u></b>                            | <b><u>40,000</u></b>               | <b><u>51,088</u></b>  | <b><u>62,265</u></b>          |
| <b><u>A3 Payments</u></b>   |   |                                    |                       |                               |
| <b>Payments relating to Charitable activities</b>                                   |   |                                    |                       |                               |
| Wages and salaries  | 0   | 0                                  | 0                     | 0                             |
| Heat, light and water   | 95  | 0                                  | 95                    | 0                             |
| Insurance   | 463   | 0                                  | 463                   | 387                           |
| Web site servicing  | 78  | 0                                  | 78                    | 78                            |
| Bank Charges  | 10  | 0                                  | 10                    | 0                             |
| Property repairs & replacements   | 0   | 35,820                             | 35,820                | 0                             |
| Equipment & furniture repairs & replaceme   | 1,064   | 4,180                              | 5,244                 | 0                             |
| Subscriptions   | 0   | 0                                  | 0                     | 0                             |
| Lecture & talks - costs   | 50  | 0                                  | 50                    | 0                             |
| <b>Governance costs</b>   |   |                                    |                       |                               |
| Legal costs   | 1,784   | 0                                  | 1,784                 | 1,921                         |
| <b><u>A4 Payments<br/>relating to asset<br/>and investment<br/>movements</u></b>    |   |                                    |                       |                               |
| Purchase of fixed assets  | -   |                                    | -                     | 50,000                        |
| <b><u>Total Payments</u></b>  | <b><u>3,543</u></b>                             | <b><u>40,000</u></b>               | <b><u>43,543</u></b>  | <b><u>52,386</u></b>          |
| <b>Excess/(Deficit) of Receipts over Payments for the year<br/>before transfers</b> | <b>7,545</b>                                    | <b>0</b>                           | <b>7,545</b>          | <b>9,879</b>                  |
| Total funds brought forward   | 9,879   | 0                                  | 9,879                 | 0                             |
| <b>Total funds carried forward</b>  | <b><u>17,424</u></b>                            | <b><u>0</u></b>                    | <b><u>17,424</u></b>  | <b><u>9,879</u></b>           |

**Strathnairn Heritage Association**  
**Statement of Balances**  
**At 30 April 2025**

|   | <b>2025</b>   | <b>Total</b>  | <b>Total</b>    |
|---|---------------|---------------|-----------------|
|   | <b>£</b>      | <b>2025</b>   | <b>Previous</b> |
|   |               | <b>£</b>      | <b>£</b>        |
| <b><u>Bank &amp; Cash Balances</u></b>                  |               |               |                 |
| Bank & cash balances brought forward                    | 9,879         | 9,879         | 0               |
| <b>Movement in year:</b>                                |               |               |                 |
| Excess/(Deficit) of Receipts over Payments for the year | 7,545         | 7,545         | 9,879           |
| Bank & cash balances carried forward                    | <u>17,424</u> | <u>17,424</u> | <u>9,879</u>    |
| <b><u>Reserves</u></b>                                  |               |               |                 |
| Unrestricted Fund                                       | <u>17,424</u> | <u>17,424</u> | <u>9,879</u>    |
| <b><u>Statement of assets</u></b>                       |               |               |                 |
| Property at cost  | <u>50,000</u> | <u>50,000</u> | <u>50,000</u>   |
| Gift Aid Receivable                                     | <u>0</u>      | <u>0</u>      | <u>0</u>        |
| <b><u>Liabilities</u></b>                               |               |               |                 |
| Invoice due for payment                                 | <u>0</u>      | <u>0</u>      | <u>0</u>        |
|   | <u>0</u>      | <u>0</u>      | <u>0</u>        |

The accounts were approved by the Trustees on 20th November 2025.

For and on behalf of the Trustees



## **Strathnairn Heritage Association**

**Period ended 30 April 2025**

### **Notes to the Accounts**

#### **1. Accounting policies**

##### **Basis of preparation**

These financial statements have been prepared under the historical cost convention on a going concern basis and in accordance with Charities Accounts (Scotland) Regulations 2006 (as amended). The principal accounting policies adopted in the preparation of the financial statements are set out below.

**Receipts:** All voluntary income and interest received is accounted for when received.

**Payments:** Expenditure is recognised when a liability is paid. Expenditure includes any VAT which cannot be recovered which is reported as part of the expenditure to which it relates.

**Fund accounting:** Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Restricted funds comprise of income received and specified for a restricted purpose by the donor.

#### **2. Trustee Remuneration and Related Party Transactions**

There were no payments made to Trustees or other related parties during the year (2023-24: nil)

#### **3. Unrestricted funds**

##### **General Fund**

|                            |               |
|----------------------------|---------------|
| Balance at start of period | 9,879         |
| Receipts during period     | 11,088        |
| Payments in period         | 3,543         |
| Balance at 30 April 2025   | <u>17,424</u> |

The general fund is unrestricted and used for the general purposes of the charity.

#### **4. Restricted Funds**

|                            |          |
|----------------------------|----------|
| Balance at start of period | 0        |
| Receipts during period     | 40,000   |
| Payments in period         | 40,000   |
| Balance at 30 April 2025   | <u>0</u> |