

INCHBERRY AND DISTRICT
COMMUNITY ASSOCIATION

COMMITTEE'S REPORT AND ACCOUNTS

YEAR ENDED

SEPTEMBER 30TH 2024

Scottish Charity Number: SC008680

Prepared by
ANNE A LAING
Chartered Accountants
ELGIN

INCHBERRY AND DISTRICT COMMUNITY ASSOCIATION
YEAR ENDED 30 SEPTEMBER 2024

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INCHBERRY AND DISTRICT COMMUNITY ASSOCIATION
ANNUAL REPORT OF THE COMMITTEE
YEAR ENDED 30 SEPTEMBER 2024

Scottish Charity Number : SC008680

Structure and governance

The organisation is an unincorporated association which is also a registered charity
The original governing document of the Association is dated 13 October 1982.

Objectives and activities:

The aims and objects of the Association are to promote, for the benefit of the inhabitants of Inchberry and District, well-funded facilities in the interest of social welfare for recreation and leisure time occupation.

This is achieved by safeguarding the maintenance and management of a Community Hall and Grounds facility through fundraising events by activities promoted by the Association. The original governing document of the Association is dated 13 October 1982.

Structure and governance: The organisation is an unincorporated association which is also registered as a charity.

Committee: Chairman:
Vice Chairman:
Secretary:
Treasurer:
Bookings Organiser:
Members:



The Association's committee members are elected at the annual general meeting and retire annually but shall be eligible to be appointed again.

INCHBERRY AND DISTRICT COMMUNITY ASSOCIATION
ANNUAL REPORT OF THE COMMITTEE (CONTINUED)
YEAR ENDED 30 SEPTEMBER 2024

Principal Office:

Sunnybraes
Orton
Fochabers
Moray
IV32 7QD

Reserves policy: The Committee had examined the Association's requirements for reserves and established a business policy whereby funds held, should not fall below £10,000, which is considered to be the operational cost of maintaining the hall for a year.

Since the installation of the Standby Generator beyond the Gas tank to the North West of the hall, which was funded by a successful SSE grant award with an additional IDCA contribution, the contract was completed in early 2024. The commissioning is an agenda item at a Moray Council Resilience Day, to be held in the hall next month, when a high attendance will be able to see the demonstration.

Going forward, work is already in hand to lodge bids for funds to fit a roof Solar system with back up batteries to increase our energy resilience and reduce energy costs. The South facing roof finish which was flaking off due to solar baking, has now been completed will provide a surface for solar collection. Agreement has been made for a CCTV system to help keep our unoccupied facilities monitored.

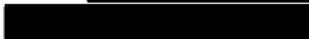
The hall and ground facilities remain to be organised for hires, operated and run by local volunteers for the benefit of local citizens where preferential access charges are available and no costs for selected, or agreed charitable events.

The policy of the Committee continues to actively accumulate funds to address facility maintenance. Funds are generated by organising Car Boot Sales in summer months and hiring out the facilities which are in constant demand.

For most of this year, the IDCA has had no Secretary, nor a Bookings Organiser. These tasks have fallen on the Chairman to ensure continuity and with limited voluntary staff available to share. The keyholder workload has now become heavy as the number has reduced to two. Fortunately, the Chairman has met and recruited a couple who have committed to undertake the Secretary, and Bookings Organiser positions with his paced handover training and familiarisation for these busy important posts. The keyholder situation is being reviewed where a possible remunerated Hall Keeper is being considered.

Fortunately, the active committee has achieved stable fundraising with difficulty managing our facilities given the lack of pivotal posts and Keyholder capacity during the 2023/24 period which has been hard to sustain.

Signed on behalf of the committee:



Chairman IDCA and
Member of the Board of Trustees

Date

24 Jan 2025

INCHBERRY AND DISTRICT COMMUNITY ASSOCIATION
RECOGNISED CHARITY NUMBER : SC008680
INDEPENDENT ACCOUNTANT'S REPORT TO THE COMMITTEE MEMBERS
FOR THE YEAR ENDED SEPTEMBER 30TH 2024

I report on the accounts of the charity for the year ended 30 September 2024 which are set out on pages 4 to 6.

RESPECTIVE RESPONSIBILITIES OF THE COMMITTEE AND ACCOUNTANTS

The charity's committee members are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended), the Memorandum and Articles of Association, and Accounting and Reporting by Charities: statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard, applicable in the UK and Republic of Ireland (FRS102). The trustees consider that the audit requirement of Regulation 10 (1) (a) to (c) 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 Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the directors 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 8 of the 2006 Accounts Regulation
- 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.



Anne A. Laing, Chartered Accountants
Lavona, Calcots, ELGIN, Moray IV30 8NB

Date.....27-02-2025

INCHBERRY AND DISTRICT COMMUNITY ASSOCIATION
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED SEPTEMBER 30TH 2024

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	TOTAL 2024 £	TOTAL 2023 £
RECEIPTS				
Incoming resources from generated funds:				
Voluntary income:				
Donations	869	0	869	984
Activities for generating funds:	0	0	0	
Car Boot Sales	13,113	0	13,113	12,963
Investment income:	0	0	0	
Bank Interest	1,984	0	1,984	1,074
National Savings Interest	2	0	2	3
Incoming resources from charitable activities				
Hire of Hall	10,941	0	10,941	9,837
Grant income:				
Scottish & Southern Resilient Communities Fund	0	0	0	20,000
TOTAL RECEIPTS	26,910	0	26,910	44,861
PAYMENTS				
Costs of generating funds:				
Functions	1,333	0	1,333	1,277
Band	800	0	800	900
Charitable activities:				
Cleaner	1,669	0	1,669	1,781
Cleaning materials, recycling & window cleaner	820	0	820	817
Furnishings	1,522	0	1,522	11,632
Electricity	4,150	0	4,150	3,250
Insurance	1,807	0	1,807	1,704
Heating	2,697	0	2,697	1,966
Advertising	0	0	0	350
Car Boot Expenses	3,034	0	3,034	3,576
Crown / Federation	205	0	205	205
Printing, Postage and Stationery	0	0	0	48
Miscellaneous	1,227	0	1,227	484
Donations made	1,650	0	1,650	1,551
Cost of charitable activities	20,916	0	20,916	29,541
Purchases of fixed assets	0	10,302	10,302	10,302
TOTAL PAYMENTS	20,916	10,302	31,218	39,843
SURPLUS/(DEFICIT) FOR THE YEAR	5,994	(10,302)	(4,308)	5,018

INCHBERRY AND DISTRICT COMMUNITY ASSOCIATION
STATEMENT OF BALANCES
AS AT SEPTEMBER 30TH 2024

	Notes	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>2024</u> £	<u>Total</u> <u>2023</u> £
Bank accounts and cash in hand					
Opening balances		85,302	9,698	95,000	89,982
Surplus/(Deficit) for year		5,994	(10,302)	(4,308)	5,018
Transfers		(604)	604	0	0
Closing balances	1	90,692	0	90,692	95,000

RESERVES

Unrestricted funds	2	90,692	0	90,692	85,302
Restricted funds	3	0	0	0	9,698
Closing balances		90,692	0	90,692	95,000

ASSETS

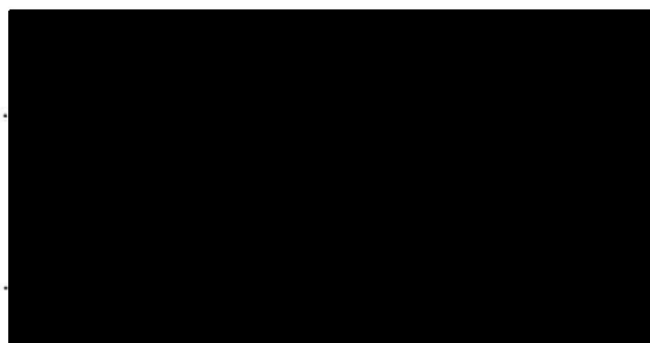
P A System - at cost	5,905	0	5,905	5,905
Benches - at cost	0	5,000	5,000	5,000
Electrical Generator- at cost	0	20,604	20,604	10,302
	5,905	25,604	31,509	21,207

The charity built a new hall in the year 2000. The charity pays an annual rent to Crown Estate for the land on which the hall is built.

During the years 2012 and 2013, the charity built an extension to the existing hall, total costs for this extension were £45,120

TRUSTEES' APPROVAL OF THE FINANCIAL STATEMENTS

On behalf of the trustees we approve these financial statements, which are set out on pages 4 to 6 for the year ended September 30th 2024 and confirm that we have made available all relevant records and information for their preparation.



**Chairman IDCA and
Member of the Board
of Trustees**

Treasurer

.....*24 Jan 2025* Date

The notes on page 6 form part of these financial statements.

INCHBERRY AND DISTRICT COMMUNITY ASSOCIATION
NOTES TO ACCOUNTS
AS AT SEPTEMBER 30TH 2024

	2024 £	2023 £
1 Bank accounts and cash in hand		
Bank Current Account	5,468	4,310
Bank Deposit Account	67,962	65,978
Bank Account	409	409
Bank Account	13,912	21,449
Cash	141	57
National Savings	2,800	2,797
	90,692	95,000

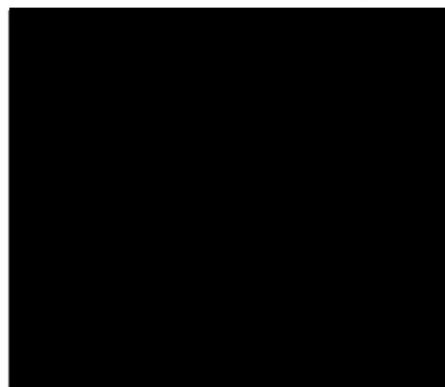
2 UNRESTRICTED FUNDS

	Balance at 1 1st Oct 2023	Incoming Resources	Outgoing Resources	Transfer of funds	Balance at 30 Sept 2024
General Funds	85,302	26,910	(20,916)	(604)	90,692

3 RESTRICTED FUNDS

	Balance at 1 1st Oct 2023	Incoming Resources	Outgoing Resources	Transfer of funds	Balance at 30 Sept 2024
Scottish & Southern Electricity Resilient Community Fund	9,698	0	(10,302)	604	0

This amount relates to funds received from the Scottish and Southern Electricity Networks Resilient Communities Fund for the purchase of a generator and to establish a community hub.



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