

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	1	10	23		30	9	24

Reference and administration details

Charity name
Other names charity is known by

Registered charity number

Charity's principal address

Durness Community Group

SC 032179

Durness Village Hall

Durness

Sutherland

Postcode IV27 4QA

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	Chairman		
2	Vice chair		
3	Treasurer		
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	SCIO
Trustee recruitment and appointment	Open to all members of the Durness community

Objectives and activities

Charitable purposes	To help and support the local community in any area that may arise.
Summary of the main activities in relation to these objects	Fundraising to refurbish the children's playpark Organising and funding the senior citizen's Christmas dinner which continues to be well attended. This includes transport to and from the venue and a Christmas gift. Working with other local communities as well as the Highland Regional Council to recruit a local ranger to manage the influx of tourists covering the NC500 route. To run the local website.

APPENDIX 1

Achievements and performance

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

The children's playpark has been completely funded and new equipment installed. Our fund raising was matched by the Highland Regional Council. The playpark is being used by both local and visiting children.

Successfully ran the senior's Christmas party.

Worked with other local community groups to address the problems of housing, employment and depopulation.

Financial review

Brief statement of the charity's policy on reserves

We have always reserved £3000 in our general fund for maintenance of our rented property and £1000 for the senior's Christmas party.

The money we received from fundraising for the children's playpark has now been matched and spent on an impressive playpark.

Details of any deficit

No deficit

Donated facilities and services (if any)

All trustees give their time and effort, particularly the office holders, free of charge.

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)
OSCR will accept
digital or typed
signatures

Full name(s)

Position (e.g. Chair)

Date

TRUSTEE

TRUSTEE

20.6.2025

20 June 2025

Receipts and payments accounts

For the period from				to			
	1	1	Octob	2023	30	1	Sept
							2024

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	300	1,375			1,675	26,872
Legacies		1,000			1,000	
Grants		56,899			56,899	
Receipts from fundraising activities					-	
Gross trading receipts	114				114	50
Income from investments other than land and buildings	626				626	867
Rents from land & buildings	3,600				3,600	4,400
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	4,640	59,274	-	-	63,914	32,189
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	4,640	59,274	-	-	63,914	32,189
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	140
Payments relating directly to charitable activities	1,607	111,707			113,314	120
Grants and donations					-	94
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	140				140	51
Insurance	403				403	347
A3 Sub total	2,150	111,707	-	-	113,857	752
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	475				475	
Purchase of investments					-	
A4 Sub total	475	-	-	-	475	-
Total payments	2,625	111,707	-	-	114,332	752
Net receipts / (payments)	2,015	(52,433)	-	-	(50,418)	31,437
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	2,015	(52,433)	-	-	(50,418)	31,437

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	60,944	27,521			88,465	57,028
Surplus / (deficit) shown on receipts and payments account	2,015	(52,433) _			(50,418) _	31,437
Adjustment	(30,837) _	30,837			-	
					-	
Cash and bank balances at end of year	32,122	5,925	-	-	38,047	88,465

(Agree balances with receipts and payments account(s))

Details

Fund to which asset belongs

Market valuation
to nearest £Last year
to nearest £

B2 Investments

House- 1 Bard Terrace	Property	120,000	120,000
Total		120,000	120,000

Details

Fund to which asset belongs

Cost (if available)
to nearest £Current value (if available)
to nearest £Last year
to nearest £

B3 Other assets

IT equipment	Fixed assets		1,500	1,500
Total		-	1,500	1,500

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

Analysis of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Various		1,675			1,675	26,572
					-	
					-	
					-	
Total	-	1,675	-	-	1,675	26,572

reference reference \$ - \$ - \$ - \$ reference

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Highland Council		56,899	56,899	
			-	
			-	
			-	
Total	-	56,899	56,899	-

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Seniors Xmas party	1,607				1,607	
Childrens playpark		111,707			111,707	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	1,607	111,707	-	-	113,314	-

Additional analysis (2)

5 Breakdown of unrestricted funds

					Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	300				300	300
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts	114				114	50
Income from investments other than land and buildings	626				626	867
Rents from land & buildings	3,600				3,600	4,400
Gross receipts from other charitable activities					-	
Sub total	4,640	-	-	-	4,640	5,617
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	4,640	-	-	-	4,640	5,617
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	120
Investment management costs					-	140
Payments relating directly to charitable activities	1,607				1,607	
Grants and donations					-	93
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Insurance	403				403	347
Other	140				140	51
Sub total	2,150	-	-	-	2,150	751
Payments relating to asset and investment movements						
Purchases of fixed assets	475				475	
Purchase of investments					-	
Sub total	475	-	-	-	475	-
Total payments	2,625	-	-	-	2,625	751
Net receipts / (payments)	2,015	-	-	-	2,015	4,866
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	2,015	-	-	-	2,015	4,866

Nature and purpose of funds

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Durness Community Group

32179

Additional analysis (3)

6 Breakdown of restricted funds

					Total restricted funds	Total restricted funds last period
Receipts						
Donations	1,375				1,375	26,572
Legacies	1,000				1,000	
Grants	56,899				56,899	
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	59,274	-	-	-	59,274	26,572
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	59,274	-	-	-	59,274	26,572
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	111,707				111,707	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	111,707	-	-	-	111,707	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	111,707	-	-	-	111,707	-
Net receipts / (payments)	(52,433) -	-	-	-	(52,433) -	26,572
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(52,433) -	-	-	-	(52,433) -	26,572

Nature and purpose of funds

The purchase and installation of the childrens playpark

APPENDIX 3



Independent examiner's report on the accounts							v2
Report to the trustees/members of		Charity name					
Registered charity number		Durness Community Group					
On the accounts of the charity for the period		SC 032179					
Period start date				Period end date			
Day	Month	Year		Day	Month	Year	
1	10	2023	to	30	9	2024	
Set out on pages						(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*]~~

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

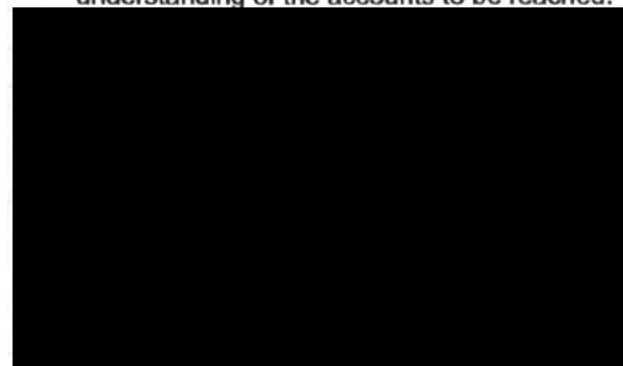
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed**:

Name:

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

Address:



26/6/25

*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**