REGISTERED COMPANY NUMBER: SC306545 (Scotland)
REGISTERED CHARITY NUMBER: SC010840

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 May 2025

for

Keiss Amenities Association

Thor Accountancy Ltd
23 Duncan Street
Thurso
Caithness
KW14 7HU

Keiss Amenities Association

Contents of the Financial Statements
for the Year Ended 31 May 2025

Report of the Trustees
for the Year Ended 31 May 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2025. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
The objects of the organisation are detailed in the Memorandum of Association, principally to provide facilities for the recreation, education and welfare of the residents of Keiss and district.

ACHIEVEMENTS AND PERFORMANCE
Charitable activities
The accounts are showing a deficit of £13,282 (before depreciation) for the year.

There are an increasing number of groups and clubs making use of the facilities which is encouraging to see as the last few years have been challenging.

The Hall remains open and running for all of the groups and the local community.

FINANCIAL REVIEW
Reserves policy
Present unrestricted reserves are in excess of the present level of normal annual overhead expenses, however the trustees regard this as a fabric reserve which will undoubtedly be required in future years.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees
The directors of the company are also the trustees for the purpose of charity law. Directors are appointed in accordance with the rules contained in the Memorandum of Association.

Organisational structure
Day to day management of the organisation is conducted by the management committee which includes the directors. The committee meets at least six times in the year.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
SC306545 (Scotland)

Registered Charity number
SC010840

Registered office
Keiss Community Hall
High Street
Keiss
Wick
Caithness
KW1 4XB

Report of the Trustees
for the Year Ended 31 May 2025

Trustees
A Johnston
C Laverty
C Taylor
J Taylor
E Campbell
E Ronaldson
M Allan
A Leith
C Laverty
T Hamilron
G Robertson
A Bain (resigned 6.2.25)
A Mackay
K E Johnston
J Davidson (appointed 3.4.25)

Company Secretary
J Sutherland

Independent Examiner
Scott Anthoney FCCA
Thor Accountancy Ltd
23 Duncan Street
Thurso
Caithness
KW14 7HU

Solicitors
Macleod & McCallum
28 Queensgate
Inverness
IV1 1YN

Treasurer
E Campbell

Approved by order of the board of trustees on 26 February 2026 and signed on its behalf by:

J Sutherland - Secretary

I report on the accounts for the year ended 31 May 2025 set out on pages four to ten.

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 (as amended). The charity's 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 the independent examiner's report
My examination was 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 seeking explanations from you as 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 connection with 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 to comply with Regulation 8 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.

Scott Anthoney FCCA
The Association of Chartered Certified Accountants

Thor Accountancy Ltd
23 Duncan Street
Thurso
Caithness
KW14 7HU

26 February 2026

Statement of Financial Activities
for the Year Ended 31 May 2025

	Notes	Unrestricted fund £	Restricted fund £	31.5.25 Total funds £	31.5.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Events		18,232	-	18,232	14,388
Grants received		980	14,195	15,175	9,591
Other trading activities	2	5,003	-	5,003	13,408
Total		24,215	14,195	38,410	37,387
EXPENDITURE ON					
Charitable activities					
Events		10,555	-	10,555	12,841
Other		26,942	25,533	52,475	36,253
Total		37,497	25,533	63,030	49,094
NET INCOME/(EXPENDITURE)		(13,282)	(11,338)	(24,620)	(11,707)
RECONCILIATION OF FUNDS					
Total funds brought forward		52,092	383,988	436,080	447,787
TOTAL FUNDS CARRIED FORWARD		38,810	372,650	411,460	436,080

The notes form part of these financial statements

Balance Sheet
31 May 2025

	Notes	Unrestricted fund £	Restricted fund £	31.5.25 Total funds £	31.5.24 Total funds £
FIXED ASSETS					
Tangible assets	6	27,129	372,650	399,779	411,117
CURRENT ASSETS					
Debtors	7	841	-	841	841
Cash at bank and in hand		11,693	-	11,693	24,500
		12,534	-	12,534	25,341
CREDITORS					
Amounts falling due within one year	8	(853)	-	(853)	(378)
NET CURRENT ASSETS		11,681	-	11,681	24,963
TOTAL ASSETS LESS CURRENT LIABILITIES		38,810	372,650	411,460	436,080
NET ASSETS		38,810	372,650	411,460	436,080
FUNDS	9				
Unrestricted funds				38,810	52,092
Restricted funds				372,650	383,988
TOTAL FUNDS				411,460	436,080

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 February 2026 and were signed on its behalf by:

A Johnston - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- at varying rates on cost
Moveables	- 10% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.5.25	31.5.24
	£	£
Hall lets / meeting room hire	5,003	13,408

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.5.25	31.5.24
	£	£
Depreciation - owned assets	11,338	11,338

continued...

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Events	14,388	-	14,388
Grants received	9,591	-	9,591
Other trading activities	13,408	-	13,408
Total	37,387	-	37,387
EXPENDITURE ON			
Charitable activities			
Events	12,841	-	12,841
Other	24,915	11,338	36,253
Total	37,756	11,338	49,094
NET INCOME/(EXPENDITURE)	(369)	(11,338)	(11,707)
RECONCILIATION OF FUNDS			
Total funds brought forward	52,461	395,326	447,787
TOTAL FUNDS CARRIED FORWARD	52,092	383,988	436,080

continued...

6. TANGIBLE FIXED ASSETS

	Land and buildings £	Moveables £	Totals £
COST			
At 1 June 2024 and 31 May 2025	596,605	34,434	631,039
DEPRECIATION			
At 1 June 2024	185,488	34,434	219,922
Charge for year	11,338	-	11,338
At 31 May 2025	196,826	34,434	231,260
NET BOOK VALUE			
At 31 May 2025	399,779	-	399,779
At 31 May 2024	411,117	-	411,117

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25 £	31.5.24 £
Prepayments and accrued income	841	841

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25 £	31.5.24 £
Accrued expenses	853	378

9. MOVEMENT IN FUNDS

	At 1.6.24 £	Net movement in funds £	At 31.5.25 £
Unrestricted funds			
General fund	52,092	(13,282)	38,810
Restricted funds			
Restricted fund	383,988	(11,338)	372,650
TOTAL FUNDS	436,080	(24,620)	411,460

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,215	(37,497)	(13,282)
Restricted funds			
Restricted fund	14,195	(25,533)	(11,338)
TOTAL FUNDS	38,410	(63,030)	(24,620)

continued...

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.23 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds			
General fund	52,461	(369)	52,092
Restricted funds			
Restricted fund	395,326	(11,338)	383,988
TOTAL FUNDS	447,787	(11,707)	436,080

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,387	(37,756)	(369)
Restricted funds			
Restricted fund	-	(11,338)	(11,338)
TOTAL FUNDS	37,387	(49,094)	(11,707)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.23 £	Net movement in funds £	At 31.5.25 £
Unrestricted funds			
General fund	52,461	(13,651)	38,810
Restricted funds			
Restricted fund	395,326	(22,676)	372,650
TOTAL FUNDS	447,787	(36,327)	411,460

continued...

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,602	(75,253)	(13,651)
Restricted funds			
Restricted fund	14,195	(36,871)	(22,676)
TOTAL FUNDS	75,797	(112,124)	(36,327)

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2025.