

**Independent examiners report**

**For the year ended 30 November 2025**

**For Caithness Disability Multi-Sport**

**Charity number SC043912**

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. The charity 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 Examiners Statement

My 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 accounts.

Independent Examiners 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

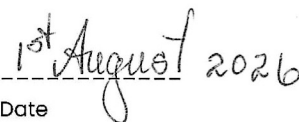
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

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

  
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Signature

  
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Date

Name: Elspeth Husband

Address: 26 Upper Burnside Drive  
Thurso  
Caithness KW14 7XB

**Trustees Annual Report**  
**For the year end 30 November 2025**

**Charity (Unit) Name:** Caithness Disability Multi-Sport

**Charity Number** SC043912

**Charity Trustees** William Mackay  
Claire McIntosh

**Charity Address** 36 Oldhall  
Watten, Wick  
Caithness KW1 5XL

The above charity is an unincorporated association. It has a written constitution as it's governing document.

Its trustees are the volunteer adult leaders who are nominated and appointed at AGM

The purpose of the charity is to promote, foster and develop multi-sports and recreation and also to provide social and other facilities as may be from time to time determined, among all disabled people (regardless of age) within the Caithness area. During the reporting period there was no club activity.

The charity's main income is subscription income. The charity aims to hold sufficient cash funds to meet all expenditure due and anticipated during a 2 month period.

There is no income on the accounts due to lack of member's activity.

During the year the trustees did not receive any remuneration.

Signed on behalf of the trustees by

Claire McIntosh  
Signature

01.08.26  
Date:

Name: **CLAIRE MCINTOSH**

## Statement of balances

As at

30 November 2025

Unit name

Caithness Disability Multi-Sport

Charity Number:

SC043912

|                            | 2025      | 2024      |
|----------------------------|-----------|-----------|
| <b>Opening Balances</b>    |           |           |
| Cash                       | £0.00     | £0.00     |
| Bank                       | £5,857.59 | £6,114.59 |
| Surplus/(Deficit) for year | £0.00     | -£257.00  |
| Total                      | £5,857.59 | £5,857.59 |

### Closing Balances

|                          |           |           |
|--------------------------|-----------|-----------|
| Cash                     | £0.00     | £0.00     |
| Bank                     | £5,857.59 | £5,857.59 |
| less outstanding cheques |           |           |
| Total                    | £5,857.59 | £5,857.59 |

### Assets & Liabilities:

In addition to the above cash & bank balances, the unit has equipment to the value of:

£540.00

Prepared by (signature): Chane Maktah

Date: 01.08.2026

## Receipts and Payments Account

For the Year ended

30 November 2025

Unit name

Caithness Disability Multi-Sport

Charity Number

SC043912

|                                           | 2024         | 2023            |
|-------------------------------------------|--------------|-----------------|
| <b>Receipts</b>                           |              |                 |
| Club Fees                                 | £0.00        | £0.00           |
| Membership                                | £0.00        | £0.00           |
| Activity Charges                          | £0.00        | £0.00           |
| Donations received                        | £0.00        | £0.00           |
| Gift aid                                  | £0.00        | £0.00           |
| Fundraising                               | £0.00        | £0.00           |
| Grants received                           | £0.00        | £0.00           |
| Miscellaneous                             | £0.00        | £0.00           |
| <b>Total Receipts</b>                     | <b>£0.00</b> | <b>£0.00</b>    |
| <b>Payments</b>                           |              |                 |
| <u>Fundraising expenses</u>               |              |                 |
| Unit fundraising                          | £0.00        | £0.00           |
| 3rd Party Fundraising/Donation            | £0.00        | £0.00           |
| <u>Payments for charitable activities</u> |              |                 |
| Equipment                                 | £0.00        | £0.00           |
| Admin                                     | £0.00        | £100.00         |
| Expenses                                  | £0.00        | £0.00           |
| Membership                                | £0.00        | £0.00           |
| Activity Charges                          | £0.00        | £0.00           |
| Donations received                        | £0.00        | £0.00           |
| Fundraising                               | £0.00        | £0.00           |
| Miscellaneous expenditure                 | £0.00        | £157.00         |
| Miscellaneous Expenditure                 | £0.00        | £0.00           |
| <b>Total Payments</b>                     | <b>£0.00</b> | <b>£257.00</b>  |
| <b>Surplus/(Deficit) for year</b>         | <b>£0.00</b> | <b>-£257.00</b> |