

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	04	2025	To	31	03	2026

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Naver Teleservice Centre SCIO
The Telecentre
SC020662
Bettyhill
Thurso
Postcode KW14 7SS

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	Timothy Curtis	Chair		
2	Amanda Mackay	Treasurer		
3	Elizabeth Mackay	Secretary		
4	Alexandra Mackay			
5	Simon Lee			
6	Susan Wright		Appointed 21/5/2025	
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
Margaret Telfer	Resigned 21/5/2025

Structure, governance and management

Type of governing document	Naver Teleservice Centre Constitution registered as a Scottish Charitable Incorporated Organisation (SCIO).03/12/2025
Trustee recruitment and appointment	Annual General Meeting

Objectives and activities

Charitable purposes	<i>The advancement of education, The advancement of citizenship or community development, The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage</i> With its principal aim: To manage and maintain a community facility that benefits people with different needs, living in a remote rural area, through the promotion of educational and social and opportunities
Summary of the main activities in relation to these objects	• Provision of office/meeting space at an affordable rate for variety of activities • Provision of local and national information/advice via statutory services and public noticeboards/leaflets (e.g. Highland Council, Community Council, voluntary sector) • Continue to develop collaborative links and partnership working with local organisations/groups (e.g. schools, library, trusts, charities, health & social care) • Maintain the building and its financial sustainability, exploring all resources available • Consultation with the community regarding any changes in use of the building

APPENDIX 1

Achievements and performance

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

1. The NTC continues to provide office space and facilities to enable organisations to operate for the benefit of the local community.
2. Accommodation for meetings/groups continues to be provided to interested parties by arrangement.
3. The NTC continues to provide free access to computer technology and the internet ensuring that all facilities are kept up to date with advances in technology. Printing facilities are available via Highlife Highland Library Service
4. A budget forecast has been prepared displaying no shortfall in income for the next financial year.
5. Fire Risk and Health & Safety Regulations continue to be monitored to ensure that the building meets required standards.
6. A change of electricity provider has reduced energy costs.
7. The area to the rear of the building continues to be cleared of bramble weeds to avoid damage to the external wall.
8. The building continues to be maintained to an acceptable standard, however, major structural works have been identified as in need of address and funding applications are in progress.
9. A draft Development Plan has been prepared with the aim of being approved by May 2026.
10. Appointment of one new trustee at AGM 2025.

Financial review

Brief statement of the charity's policy on reserves

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be at least three months of general expenditure. It is the view of the Trustees that these reserves are adequate for the company to continue the current activities in the event of a significant decrease in income.

Details of any deficit

Deficit of £1661 due increased electricity costs so we changed electricity supplier. Frequent committee meetings ensures funds are available and steps taken to fundraise if required.

Donated facilities and services (if any)

Volunteer assistance with maintenance of ground surrounding the building

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) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)	Timonthy Andrew Curtis	
Position (e.g. Chair)	Chair/Trustee	
Date	27/05/2026	

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		Independent examiner's report on the accounts						v2
Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Charity name	NAVER TELESERVICE CENTRE SCIO						
	Registered charity number	SC020662						
	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	04	2025	to	31	03	2026	
	7-10					(remember to include the page numbers of additional sheets)		
Respective responsibilities of trustees and examiner Basis of independent examiner's statement	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) (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. 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 examiner's statement Signed: Name: Relevant professional qualification(s) or body (if any): Address:	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*] - 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.							
	Christine Ross				Date:	28/05/2026		
	CHRISTINE ROSS							
	N/A							
	VGS, C/O Laird Community Centre							
	MAIN STREET							
	LAIRD							
	IV27 4DB							

*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.

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**

N/A

NAVER TELESERVICE CENTRE SCIO

SC020662



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2025		31	03	2026

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					-	
Legacies					-	
Grants					-	8,137
Receipts from fundraising activities					-	
Gross trading receipts	12,429				12,429	13,521
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Electricity Refund	6,774					
Bank Compensation	100				100	
A1 Sub total	19,303	-	-	-	19,303	21,658
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	19,303	-	-	-	19,303	21,658
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	20,142				20,142	15,961
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	780				780	1,315
Preparation of annual accounts					-	
Legal costs					-	
Other bank charges	42				42	42
					-	
A3 Sub total	20,964	-	-	-	20,964	17,318
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	20,964	-	-	-	20,964	17,318
Net receipts / (payments)	(1,661)	-	-	-	(1,661)	4,340
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(1,661)	-	-	-	(1,661)	4,340

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	11,872				11,872	7,532
	Surplus / (deficit) shown on receipts and payments account	(1,661)				(1,661)	4,340
						-	
						-	
	Cash and bank balances at end of year	10,211	-	-	-	10,211	11,872
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

Details	Fund to which asset belongs	Market valuation	Last year
		to nearest £	to nearest £
B2 Investments			
	Total	-	-

Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
		to nearest £	to nearest £	to nearest £
B3 Other assets				
	Total	-	-	-

Details	Fund to which liability relates	Amount due	Last year
		to nearest £	to nearest £
B4 Liabilities			
	Total	-	-

Details	Fund to which liability relates	Amount due (estimate)	Last year
		to nearest £	to nearest £
B5 Contingent liabilities			
	Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature*	Print Name	Date of approval
		TIMOTHY ANDREW CURTIS	27.5.2026

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Maintain and run the centre. Income mostly from hires.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			N/A

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
			N/A

C6 Other information

NAVER TELESERVICE CENTRE SCIO

SC020662

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	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 £
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
Bettyhill, Altnaharra and Strathnaver Community Council				-	1,040
SSEStrathy North				-	7,097
				-	
				-	
Total	-	-		-	8,137
	-	-		-	-

3 Gross receipts from other charitable activities

	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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	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 £
Office	189				189	149
Electricity	10343				10,343	5141
Insurance	257				257	258
Wages	7644				7,644	6901
Maintenance/Cleaning	1236				1,236	2865
Telephone	473				473	647
					-	
					-	
					-	
					-	
Total	20,142	-	-	-	20,142	15,961
	-	-	-	-	-	-