

Brora Community Centre Management Committee

**Scottish Charity No
SC005070**

Annual Report & Financial Statements

For the Year Ended 30 April 2026

Trustees' Annual Report For the Year Ended 30 April 2026

The trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 30 April 2026.

Reference & Administrative Information

Charity Name

Brora Community Centre Management Committee

Charity No

SC005070

Address

Brora Community Centre, Johnstone Place, Brora, KW9 6PF

Current Trustees

Gina Stewart	Davy MacDonald	Catherine Sutherland	Joyce Kullas
Melanie Webb	Helen Wright	Victoria Massey	

Other Trustees who served during the year: n/a

Structure Governance & Management

Constitution

The Charity is an unincorporated association. It is governed by its constitution which was adopted in 1988 and last amended on 14 August 2012. The Club was granted charitable status by OSCR on 1 November 1990.

Appointment of Trustees

The management committee, which normally meets on a monthly basis, are the charity's trustees. Membership of the management committee is open to all parents and guardians of children in the Club.

Trustees are elected at the Annual General Meeting which is normally held in June. Under the constitution, there must be a minimum of three and not more than nine elected trustees. The trustees may co-opt a further three trustees if they consider it would be in the interests of the Club to do so.

Management

The trustees are responsible for the strategic direction, governance and day-to-day running of the organisation and centre.

Objectives & Activities

Charitable purposes

The advancement of education; The advancement of citizenship or community development; The advancement of the arts, heritage, culture or science and The advancement of public participation in sport.

Activities

Our activities are to:-

- a) to operate the Centre in the best interests of the Community;
- b) to look after and enhance the condition of the building and the facilities - this includes the collection of Fees from members and the raising of such other funds as may be deemed appropriate for repairs, new facilities, etc;
- c) to maximise the use of the Centre as a public facility in Brora;
- d) to ensure good order in the use of the building and deal effectively with individuals or groups who offend against good order.

Achievements & Performance

2025/2026 for Brora Community Centre has, on the whole, been an extremely positive one.

We firstly are very fortunate to have installed our new heating system with gratitude very much to Kilbraur Windfarm. User groups were very appreciative of the infra red panels as they heat very quickly. We were also have awarded £4000 over two years to supply food for the Annex which the local community can obtain free food supplies, weekdays 9am until 3pm. We were also successful in our application to CORRA for £3300 which benefited 33 children in the parish, receiving £100 Tesco voucher each so that parents could purchase food or clothing for them. Finally, BEAR Scotland awarded £250 so that the community centre could supply free food and drinks for the community fun day comprising of soup, hot dogs, hot drinks, sweets, prizes and juice. We felt that this put the community centre right at the heart of the local community. Meeting the needs of those that are especially vulnerable.

Clyne Heritage continued to use the facilities once a week with the added booking of Gordonbush ladies who formed a group to explore the local heritage and did crafts. The local folk still encouraged to attend "Brora Blethers" where they could meet for two hours and reminisce and share stories and bring photos of their heritage. This recollection of past events helped them share this unique bond that Brora people have. Those that have recently moved into the village were also encouraged to come along as it helped them understand the rich tapestry of village life in all its forms.

The centre continues to be used by other regular users like the Toy Library, Indoor Bowls, Junior Football practise, Youth Club, Community Council, Planning Committee and occasionally local groups meet for AGM's. There is still a sharing of tables and chairs with the school when needed along with use of the facilities for fundraisers if required. A new after school club initiative is starting after the school holidays in August 2026. A local lady realised there was a need for after school childcare as CALA limited the age to the children in its care to pre-school and nursery age.

The Management Committee still adhere to not charging many local groups, especially children's groups, for use of the facilities, however when meetings are after 6pm and require opening and closing a fee of £10 is incurred to partly cover janitorial cost of this.

We are still in negotiating phase of securing a tenancy with Highland Council. They have agreed to most things we have asked to be included. The sticking point is now the electricity charges. We are hopeful that this time next year, all will be in place and we will have security of tenure.

Financial Review –

The closing balance for the year was £12930 includes petty cash

There was a deficit of £6482 – due to the decision made to spend reserves on the heating upgrade but the organisation responds to expenditure needs as and when they arise and frequent committee meetings ensures that reserves are always available and monitored. Where necessary fundraising activity will take place. Our main source of funding continues to be from rental income.

Reserves Policy

The trustees' policy is to maintain reserves at around 12 months of normal running costs in order to meet commitments and to cover any unexpected expenditure. Reserves at the end of the year were £12930 which is well within the target range.

Plans for Future Periods The trustees intend to continue and develop the service that the organisation provides for the benefit of the community.

We still intend to establish a Scottish Charitable Incorporated Organisation (SCIO) to take over from the existing unincorporated organisation. This will not affect the way in which the organisation operates but will provide a measure of protection for the trustees as well as giving us the ability to hold property and contracts in name of the organisation.

Approved by the trustees on 10 June 2026 and signed on their behalf by:

Gina Stewart

GINA STEWART
CHAIR

Independent Examiner's Report

For the Year Ended 30 April 2026

Independent Examiner's Report to the Trustees of Brora Community Centre Management Committee

I report on the financial statements of the charity for the year ended 30 April 2026, which are set out on pages 6 to 8.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 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 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 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

Christine Ross

Signed

8th July 2026

NAME: Christine Ross

ADDRESS: Lairg Community Centre, Main Street, Lairg, IV27 4DB

Statement of Receipts and Payments – For the Year Ended 30 April 2026

	2026	2025
Receipts		
Donation (Thrift Shop & Private)	600	
Grants - Heating	16189	2467
Grant - Corra	3300	
Grant - Annex Project	1997	800
Rentals	4651	5278
Cash Back	194	10
Memberships	170	
Totals	27101	8555
Payments		
Administrator	5851	5427
Office - postages/copies	61	191
Insurance	609	515
Telephone/Broadband	109	372
Utilities	1264	524
Cleaning/Janitor	240	222
Maintenance	156	201
Winter Warmer Project		2278
Heating System Upgrade	19299	
Corra Project	3300	
Annex Projects	2630	819
Donations/Gratuities		1241
Independent Exam	64	85
Total Payments	33583	11875
Surplus/(Deficit)	(6482)	(3320)

Statement of Balances – As at 30 April 2026

Funds Reconciliation	2026	2025
Opening balances	18816	22136
Surplus/(Deficit) for year	(6482)	(3320)
Closing Balances	12334	18816
Accounts closing		
Bank Account	12330	18812
Petty Cash	4	4
Closing Balances	12334	18816

The Notes on pages 8 form an integral part of these accounts

Approved by the trustees on 10 June 2026 and signed on their behalf by:

Gina Stewart

GINA STEWART
CHAIR

Notes to the Accounts – For the Year Ended 30 April 2026

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Organisation.

3 Related Party Transactions

No remuneration or expenses was made to charity trustees.