

INCHBERRY AND DISTRICT
COMMUNITY ASSOCIATION

COMMITTEE'S REPORT AND ACCOUNTS

YEAR ENDED

SEPTEMBER 30TH 2025

Scottish Charity Number: SC008680

Prepared by
ANNE A LAING
Chartered Accountants
ELGIN

INCHBERRY AND DISTRICT COMMUNITY ASSOCIATION
YEAR ENDED 30 SEPTEMBER 2025

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**INCHBERRY AND DISTRICT COMMUNITY ASSOCIATION (IDCA)
ANNUAL REPORT OF THE COMMITTEE
YEAR ENDED 30 SEPTEMBER 2025**

Scottish Charity Number : SC008680

Structure and governance

The organisation is an unincorporated association which is also a registered charity
The original governing document of the Association is dated 13 October 1982.

Objectives and activities:

The aims and objects of the Association are to promote, for the benefit of the inhabitants of Inchberry and District, well-funded facilities in the interest of social welfare for recreation and leisure time occupation.

This is achieved by safeguarding the maintenance and management of a Community Hall and Grounds facility through fundraising events by activities promoted by the Association. The original governing document of the Association is dated 13 October 1982.

Structure and governance: The organisation is an unincorporated association which is also registered as a charity.

Committee: Chairman: Mr I Gibb MBE
Vice Chairman: Mr W Bradshaw
Secretary: Mrs C Thomson to be ratified at AGM.
Treasurer: Mrs E Gunn
Bookings Organiser: Mr J Thomson to be ratified at AGM.
Members: Mr A Steven
Mrs A Gibb
Mr C Davis
Mrs H Davis
Mrs A Bradshaw
Ms N McAuley
Mrs J Crotty
Mrs L Sim
Mr W Coutts
Mr D Brown
Mr A Young
Mrs C Young
Mr W Coutts Jnr
Mrs L Coutts
Mr B Milne
Mrs A Milne
Mrs G Steven
Mr D Chaplin
Mrs A Stuart
Mr D Stuart
Mr D Nizet
Mrs P Nizet
Mrs O Neilson
Mr I Blackhall
Mrs I Blackhall
Mr B Duffus
Mr I Brown
Mrs M Ogg
Mrs D Teush

The Association's committee members are elected at the annual general meeting and retire annually but shall be eligible to be appointed again.

**INCHBERRY AND DISTRICT COMMUNITY ASSOCIATION (IDCA)
ANNUAL REPORT OF THE COMMITTEE
YEAR ENDED 30 SEPTEMBER 2025**

Principal Office: Sunnybraes, Orton, Fochabers, Moray, IV32 7QD, UK.

Reserves policy: Continuing policy, the Committee had examined the Association's requirements for reserves and established a business policy whereby funds held, should not fall below £10,000, which is considered to be the operational cost of maintaining the hall for a year.

Resilience: SSE failures in consistency of power supply led to us bidding competitively for SSE funding. A grant of £20k allowed the purchase and installation of an independent power generator. Since the installation of this Standby Generator in early 2024. The commissioning was an agenda item at a Moray Council Resilience Day, held in the hall in October 2024 with a high attendance able to observe the demonstration and commissioning where Richard Strathdee electrician was thanked for his completion of the brief where we now have a well contained item.

Going forward, work is already complete and we have lodged a bid for Coastal Community Funds CCF15 in an application for funds to install a roof Solar system with back up batteries to increase our energy resilience and to reduce energy costs. The South facing roof finish which was flaking off due to solar baking, has now been completed will provide a suitable surface for solar collection. Also included is a bid for a CCTV system to help keep our unoccupied facilities monitored.

The hall and ground facilities remain for hire to be organised for hires, operated and run by local volunteers for the benefit of local citizens where preferential access charges are available and no costs for selected, or agreed charitable events. The policy of the Committee continues to actively accumulate funds to address facility maintenance. Funds are generated by organising Car Boot Sales in summer months and hiring out the facilities which are in constant demand for weddings. Scout camps and training

For most of this year, the IDCA Chair had no Secretary, given continuous recruiting nor a Bookings Organiser. These tasks had fallen on the Chairman to ensure continuity and with limited voluntary staff available to share. However, the keyholder workload has now become heavy as the volunteer number has reduced to two. Fortunately, the Chairman met and recruited a couple who have committed to undertake the Secretary, and Bookings Organiser positions with his paced handover training and familiarisation for these busy important posts. The keyholder situation is being reviewed where possibilities, even with consideration of a remunerated Hall Keeper.

Fortunately, those active on the committee have achieved stable fundraising this year. Rewards have been dispensed to our Fochabers Explorer Scouts for BBQ operations in our BBQ hut and to Cranloch SWI for Teas in the Hall at seven summer month Sunday morning Boot Sales this year. All are staffed by volunteers with difficulty, to manage our fundraising given the lack of pivotal posts and Keyholder capacity during the 2024/25 period which has been challenging and time consuming to sustain. We await the outcome of a bid to the Moray Coastal Communities Fund Grant Scheme, where we have been accepted this mid-November for participatory voting online to fund Hall Wi-Fi, Solar power and CCTV security to aid connectivity, resilience, savings and security to protect our property and facilities. Results and Fund awards are to be announced on 3 December 2025.

I B Gibb MBE
Chairman IDCA and
Member of the Board of Trustees

Date

INCHBERRY AND DISTRICT COMMUNITY ASSOCIATION
RECOGNISED CHARITY NUMBER : SC008680
INDEPENDENT ACCOUNTANT'S REPORT TO THE COMMITTEE MEMBERS
FOR THE YEAR ENDED SEPTEMBER 30TH 2025

I report on the accounts of the charity for the year ended 30 September 2025 which are set out on pages 4 to 6.

RESPECTIVE RESPONSIBILITIES OF THE COMMITTEE AND ACCOUNTANTS

The charity's committee members are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended), the Memorandum and Articles of Association, and 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 (FRS102). The 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 EXAMINER'S STATEMENT

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charitable company 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 the directors 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:

- (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 8 of the 2006 Accounts Regulation
- 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.

Roy J Laing MAAT, (partner in the firm of)

Anne A. Laing, Chartered Accountants
Lavona, Calcots, ELGIN, Moray IV30 8NB

Date.....

INCHBERRY AND DISTRICT COMMUNITY ASSOCIATION
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED SEPTEMBER 30TH 2025

RECEIPTS	UNRESTRICTED FUNDS	TOTAL 2025	TOTAL 2024
Incoming resources from generated funds:	£	£	£
Voluntary income:			
Donations	75	75	869
Activities for generating funds:	0	0	0
Car Boot Sales	15,647	15,647	13,113
Investment income:	0	0	0
Bank Interest	1,530	1,530	1,984
National Savings Interest	2	2	2
Incoming resources from charitable activities			
Hire of Hall	10,045	10,045	10,941
Grant income:			
Scottish & Southern Resilient Communities Fund	0	0	0
TOTAL RECEIPTS	27,299	27,299	26,910
PAYMENTS			
Costs of generating funds:			
Functions	542	542	1,333
Band	400	400	800
Charitable activities:			
Cleaner	1,535	1,535	1,669
Cleaning materials, recycling & window cleaner	0	0	820
Furnishings	599	599	1,522
Electricity	1,744	1,744	4,150
Insurance	1,905	1,905	1,807
Heating	1,627	1,627	2,697
Car Boot Expenses	4,401	4,401	3,034
Crown / Federation	205	205	205
Printing, Postage and Stationery	0	0	0
Miscellaneous	2,137	2,137	1,227
Donations made	1,300	1,300	1,650
Cost of charitable activities	16,395	16,395	20,916
Purchases of fixed assets	0	0	10,302
TOTAL PAYMENTS	16,395	16,395	31,218
SURPLUS/(DEFICIT) FOR THE YEAR	10,904	10,904	(4,308)

INCHBERRY AND DISTRICT COMMUNITY ASSOCIATION
STATEMENT OF BALANCES
AS AT SEPTEMBER 30TH 2025

	Notes	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>2025</u> £	<u>Total</u> <u>2024</u> £
Bank accounts and cash in hand					
Opening balances		90,692	0	90,692	95,000
Surplus/(Deficit) for year		10,904	0	10,904	(4,308)
Transfers		0	0	0	0
Closing balances	1	<u>101,596</u>	<u>0</u>	<u>101,596</u>	<u>90,692</u>

RESERVES

Unrestricted funds	2	101,596	0	101,596	90,692
Closing balances		<u>101,596</u>	<u>0</u>	<u>101,596</u>	<u>90,692</u>

ASSETS

P A System - at cost		5,905	0	5,905	5,905
Benches - at cost funded by restricted funds		0	5,000	5,000	5,000
Electrical Generator- at cost funded by restricted funds		0	20,604	20,604	20,604
		<u>5,905</u>	<u>25,604</u>	<u>31,509</u>	<u>31,509</u>

The charity built a new hall in the year 2000. The charity pays an annual rent to Crown Estate for the land on which the hall is built.

During the years 2012 and 2013, the charity built an extension to the existing hall, total costs for this extension were £45,120

TRUSTEES' APPROVAL OF THE FINANCIAL STATEMENTS

On behalf of the trustees we approve these financial statements, which are set out on pages 4 to 6 for the year ended September 30th 2025 and confirm that we have made available all relevant records and information for their preparation.

..... **I B Gibb MBE**

**Chairman IDCA and
Member of the Board
of Trustees**

..... **E Gunn**

Treasurer

..... **Date**

The notes on page 6 form part of these financial statements.

INCHBERRY AND DISTRICT COMMUNITY ASSOCIATION
NOTES TO ACCOUNTS
AS AT SEPTEMBER 30TH 2025

	2025	2024
	£	£
1 Bank accounts and cash in hand		
Bank Current Account	6,010	5,468
Bank Deposit Account	69,492	67,962
Bank Account	409	409
Bank Account	22,754	13,912
Cash	129	141
National Savings	2,802	2,800
	<u>101,596</u>	<u>90,692</u>

2 UNRESTRICTED FUNDS

	Balance at 1 1st Oct 2024	Incoming Resources	Outgoing Resources	Transfer of funds	Balance at 30 Sept 2025
General Funds	<u>90,692</u>	27,299	(16,395)	0	<u>101,596</u>