

DRAFT Minutes of East Nairnshire COMMunity Organisation, (ENCOMM)

Annual General Meeting 4 JUNE 2024

20:00 – 21:00 at Fornightly Hall

Welcome

The outgoing Chair, Linda Henderson thanked everyone for attending. There were 6 Trustees, 7 members, 1 observer present and 4 apologies. An attendance list has been retained.

Minutes of last AGM 25 May 2023

The minutes were proposed for approval by [REDACTED] and Seconded by [REDACTED]

Everyone approved these for the record, and they will be submitted with a copy of the financial accounts as an end of year return, which is an annual requirement - to the Scottish Charity Regulator, OSCR.

Report from Chair Accounts for the year ended 30 November 2023

Linda Henderson gave a verbal report which outlined the ENCOMM funded projects for 2023. Which were:

- Ongoing support for costs of four defibrillators placed throughout the area
- Grant support to householders facing the costs of installing linked smoke alarms under the Scottish Government legislation.
- Partnership with Fornightly Hall Management Committee in support of the Hall refurbishment Project.
- Partnership with Ardclach Heritage Group for restoration project for Ferness Telephone Box.
- Support for an outreach project with Nairn Book & Arts Festival.

Four Trustee meetings were held (approximately every quarter) during the year to consider any applications for funding. Linda thanked the initiators of all the projects on behalf of everyone.

Report from Treasurer

Peter Arris, (Treasurer) gave an overview of the accounts summary 2022 – 2023. ENCOMM financial year is 1/12/2022 – 30/11/2023. A copy of the accounts overview was sent in advance to each member by email and full copies were available during the AGM for viewing.

Questions on Accounts and Reports

There were no questions and everyone in attendance were pleased to acknowledge the benefits gained to the immediate community. Most notably, the Fornightly Hall refurbishment project and defibrillators.

Formation of new Committee – retirals, nominations and election

██████████ explained that she will not be seeking re-election as Chair, after seven years in total. Additionally, other Trustees are about to reach a five year tenure and according to the [constitution](#) would need to step down in November. The existing Trustees are: ██████████
██████████ and ██████████.

An appeal for new Trustees has been on-going. In the meantime, the existing six Trustees stated their intention to remain in place unless there are any objections. There were no objections and no requirement for a ballot. Everyone expressed thanks to Linda for her long-term commitment.

A new Trustee was welcomed – ██████████ (nominated by ██████████ and Seconded by ██████████
██████████ n). ██████████ (nominated by ██████████ to be the incoming Chair and seconded by ██████████).

AOCB

There being no other business, the meeting ended at 9pm with thanks to all.

East Nairnshire Community Organisation		Charity No	SC049756		
		Company No			
Annual accounts for the period					
Period start date	01/12/2023	To	Period end date	30/11/2024	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity

Income (Note 3)

Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

Total

Expenditure (Notes 6)

Expenditure on:

Raising funds

Charitable activities

Separate material expense item

Other

Total

Net income/(expenditure) before tax for the reporting period

Tax payable

Net income/(expenditure) after tax before investment gains/(losses)

Net gains/(losses) on investments

Net income/(expenditure)

Extraordinary items

Transfers between funds

Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

Net movement in funds

Reconciliation of funds:

Total funds brought forward

Total funds carried forward

Guidance Note

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01			-	-	
S02	-	-	-	-	-
S03	-	-	-	-	
S04		-	-	-	-
S05	-	-	-	-	-
S06	-	-	-	-	
S07	-	-	-	-	-
S08	-	-	-	-	-
S09	693		-	693	1,064
S10					
S11	12,225		-	12,225	79,072
S12	12,918	-	-	12,918	80,136
S13	- 12,918	-	-	- 12,918	- 80,136
S14	-	-	-	-	-
S15	- 12,918	-	-	- 12,918	- 80,136
S16	29,419	-	-	29,419	- 597
S17	16,501	-	-	16,501	- 80,733
S18	-	-	-	-	
S19	-	-	-	-	-
S20	-	-	-	-	-
S21	-	-	-	-	-
S22	16,501	-	-	16,501	- 80,733
S23	247,655	-	-	247,655	328,388
S24	264,156	-	-	264,156	247,655

Section B Balance sheet

	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	3,487	-	-	3,487	3,923
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	258,059	-	-	258,059	236,640
Total fixed assets	B05	261,546	-	-	261,546	240,563
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	-	-	-	-	-
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	3,110	-	-	3,110	7,592
Total current assets	B10	3,110	-	-	3,110	7,592
Creditors: amounts falling due within one year (Note 20)	B11	500	-	-	500	500
Net current assets/(liabilities)	B12	2,610	-	-	2,610	7,092
Total assets less current liabilities	B13	264,156	-	-	264,156	247,655
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	264,156	-	-	264,156	247,655
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	-	-	-	-
Unrestricted funds	B19	264,156	-	-	264,156	247,655
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
Total funds	B22	264,156	-	-	264,156	247,655

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	Print name

APPENDIX 3



Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period

Set out on pages

Independent examiner's report on the accounts

v2

Charity name

EAST NAIRNSHIRE COMMUNITY ORGANISATION

SC049756

Period start date

Day 1 Month 12 Year 2023

to

Period end date

Day 30 Month 11 Year 2024

(remember to include the page numbers of additional sheets)

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 (as amended). 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.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts 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 the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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

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

Signed:

Name:

Date: 10. 1. 2025

Relevant professional qualification(s) or body (if any):

Address:

RITSON YOUNG CA
28 HIGH STREET
NAIRN
IV12 4AU

*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.