

Glengarry Heritage Association

Scottish Charity Number SC037592

Receipts and Payments Accounts

For the year ended 31st March 2025

Independent examiner's report to the charity on the unaudited accounts of Glengarry Heritage Association.

I report on the accounts of the Charity for the year ended 31st March 2025 which are set out on pages 3 to 6.

Respective responsibilities of trustee and independent 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 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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. 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:

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.

Marie McMillan

Marie McMillan Cert Acct (Open)
Date: - 3/6/2025
Finance Manager
Voluntary Action Lochaber
An Drochaid, Claggan Road
Fort William
PH33 6PH



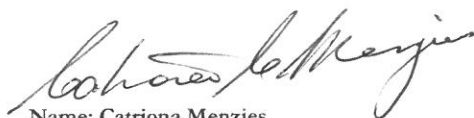
Glengarry Heritage Association
Receipts and Payments Accounts
For the year ended 31st March 2025
Scottish Charity Number SC037592

		Year to 2025 Unrestricted £	Year to 2025 Restricted £	Year to 2025 Total £	Year to 2024 Total £
Receipts	Note				
Grants and Donations					
Grants	4	-	-	-	-
Donations	5	5	-	5	190
Bank interest received		-	-	-	-
Fundraising					
Membership		100	-	100	238
Sales		760	-	760	829
Talks		59	-	59	211
Total Receipts		924	-	924	1,468
Payments					
Charitable Activities					
Leaflets		-	-	-	210
Stationary		138	-	138	-
Stock		505	-	505	337
Misc		283	-	283	132
DVDs		-	-	-	54
Governance Costs					
Independent Examination	7	100	-	100	-
Total Payments		1,026	-	1,026	734
Surplus/(Deficit) for the year before transfers		(102)	-	(102)	734
Transfers between funds	6	-	-	-	-
Surplus/(Deficit) for the year		(102)	-	(102)	734

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	Year to 2025 Unrestricted £	Year to 2025 Restricted £	Year to 2025 Total £	Year to 2024 Total £
Statement of Balances - as at 31st March 2025				
Opening cash at bank and in hand	1,998	-	1,998	1,264
Add Income	924	-	924	1,468
	2,922	-	2,922	2,732
Less Expenditure	1,026	-	1,026	734
Transfers	6 -	-	-	-
Closing cash at bank and in hand	1,896	-	1,896	1,998
Bank and Cash Balances				
Treasurers Account	1,896	-	1,896	1,998
Outstanding lodgements	-	-	-	-
Outstanding cheques	-	-	-	-
Petty cash	-	-	-	-
9 & 10	1,896	-	1,896	1,998

Signed on behalf of all Trustees:



Name: Catriona Menzies

Date: 29/05/2025

The notes on pages 5 to 6 form part of these financial statements

1 Basis of Accounting

These accounts have been prepared on the Receipts and 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 Charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3 Related party transactions

No remuneration was paid to the trustees or any connected persons during the year (2024: £NIL).

4 Grants

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Grants	-	-	-	-
	-	-	-	-

5 Donations

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Misc Donations	5	-	5	190
	5	-	5	190

6 Transfers between funds

There were no transfers between funds during the year (2024: £NIL).

7 Governance Costs

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Independent Examination	100	-	100	-
	100	-	100	-

8 Volunteers

The trustees would like to record their thanks to all the volunteers who dedicate a significant amount of time for no remuneration to the charity.

9 Restricted Funds

	At 1st April 2024	Incoming	Outgoing	Transfers	At 31st March 2025
Restricted Funds	-	-	-	-	-
	-	-	-	-	-

10 Unrestricted Funds

	At 1st April 2024	Incoming	Outgoing	Transfers	At 31st March 2025
Unrestricted Funds	1,998	924	(1,026)	-	1,896
	1,998	924	(1,026)	-	1,896