

GRANGE COMMUNITY ASSOCIATION

CHARITY NUMBER SCO 14060

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST JANUARY 2026

GRANGE COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST JANUARY 2026

The Trustees have pleasure in presenting their report and unaudited Financial Statements for the year ended 31st January 2026.

REFERENCE & ADMINISTRATIVE DETAILS

Registered Charity Name: Grange Community Association

Charity Registration Number: SCO 14060

Committee Members:	Mrs Shirley Mitchell	Chairman
	Mrs Sally Smith	Vice Chairman
	Mrs Geraldine McKillop	Treasurer
	Mrs Tracy Colyer	Secretary
	Miss Gillian MacFarlane	Minute Secretary
	Lesley Innes	
	Mrs Jackie Lockhart	
	Michelle Miram	
	Mr James Smith	
	Lee Anderson	
	Martin Cameron	Appointed 25 February 2025
	Lynne Cameron	Appointed 25 February 2025

Trustees: Mr John Taylor
Mr Rory Smith
Mr Michael Whiteaker

Club Representatives:	Mrs Mary Smith	SWI
	Karen Pryce Iddon	Bowls

Principal Address: King Memorial Hall
Grange
Keith
AB55 6SL

Independent Examiner: Jennifer Cormack FCCA, MAAT, ATT
Eastbrae
Grange
Keith
AB55 6TN

Recruitment & Appointment of Trustees

All of the Association's Trustees are elected by the members at the Annual General Meeting.

GRANGE COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31ST JANUARY 2026

Governing Document

The Association is a charitable unincorporated association and the purposes and administration arrangements are set out in the constitution.

Objectives & Activities

The advancement of citizenship or community development, the advancement of the arts, heritage, culture or science, the advancement of public participation in sport, the provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

Achievements & Performance

The charity organised eight fundraising events in the year being 2 Quiz Nights, VE May Teas, Whist Night, Ladies Day, Soup and Sweet, Ceilidh Night and a Hogmany night. One of the Quiz Nights was in aid of Erskine Charity and the proceeds of £420 were donated to Erskine. The money raised at the Soup and Sweet bottle stall of £300 was donated to Turner Memorial Hospital.

Trustee Remuneration & Expenses

Trustees did not receive any remuneration for their work during the year.

Reserves

As a result of the net deficit of £1,916 for the year, the charity held unrestricted funds of £17,519 and restricted funds of £2,568.

The charity applied for a grant from Grantscape for the purpose of replacing the existing cooker and fridge with more energy efficient appliances. A grant of £2,730 was awarded and a new Range Cooker and Fridge with Freezer were purchased and installed in the hall kitchen.

The restricted funds of £2,568 are made up as follows:-

Balance of Money 4 Moray Funding received and b/f from 2023	1,967	
Edintore Windfarm b/f from 2025	1,805	
Less: Cost of Painting	<u>(1,805)</u>	0
Moray Offshore Windfarm b/f 2025	224	
Less: 2025 Christmas Extravaganza Costs		
Reallocated from Unrestricted Funds	<u>(224)</u>	0
Grantscape	2,730	
Less: Cost of Range Cooker and Fridge with Freezer	<u>(2,730)</u>	0
Strathisla Community Council Grant		<u>601</u>
		<u><u>2,568</u></u>

GRANGE COMMUNITY ASSOCIATION

**TRUSTEES' ANNUAL REPORT Continued
FOR THE YEAR ENDED 31ST JANUARY 2026**

Reserves Continued

Other reserves are held to cover any additional costs and maintenance that may be incurred for the hall.

Approved by the Trustees and signed on their behalf by:-

Sir Mitchell

Mrs Shirley Mitchell, Chairman

24/2/26

Date

GRANGE COMMUNITY ASSOCIATION

**INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JANUARY 2026**

Independent Examiner's Report to the Trustees of Grange Community Association

I report on the Financial Statements of the charity for the year ended 31st January 2026 which are set out on pages 5 to 7.

Respective Responsibilities of Trustees & Examiner

The charity's trustees are responsible for the preparation of the Financial Statements in accordance with the terms of the Charities & Trustee Investment (Scotland) Act 2005 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 Financial Statements 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

The examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes the review of the accounting records kept by the charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the Financial Statements and seeks explanations from the trustees concerning any such matter. 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 Financial Statements.

Independent Examiner's Statement

In the course of the 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 (as amended), and
- to prepare Financial Statements which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

have not been met, or

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

Jennifer Cormack FCCA, MAAT, ATT
Eastbrae
Grange
Keith
AB55 6TN

Jennifer M Cormack

20th February 2026

Date

GRANGE COMMUNITY ASSOCIATION

STATEMENT OF RECEIPTS & PAYMENTS

FOR THE YEAR ENDED 31ST JANUARY 2026

	2026 Restricted Funds £	2026 Unrestricted Funds £	2026 Total £	2025 £
RECEIPTS				
Hall Receipts	-	3,606	3,606	3,534
Fundraising Activities	720	4,856	5,576	5,258
Donations	-	276	276	1,597
Bank Interest	-	-	0	198
Cashback	-	7	7	3
Moray Offshore Windfarm	-	-	0	1,000
Strathisla Community Council	-	-	0	601
Edintore Windfarm	-	-	0	9,397
Grantscape Kitchen Appliances	2,730	-	2,730	4,999
TOTAL RECEIPTS	3,450	8,745	12,195	26,587
PAYMENTS				
Repairs & Renewals	-	527		232
Property Repairs	1805	1,848		3,275
Kitchen Appliances	2730	-		-
Tables & Chairs	-	-		5,754
Heaters	-	-		6,320
Curtains	-	-		7,592
Cleaning & Toiletry Expenses	-	344		14
Heat & Light	-	4,503		5,159
Insurance	-	1,223		1,181
Postage & Stationery	-	172		77
Public Performance Licence	-	170		162
Christmas Extravaganza Costs	-	-		943
Donation to Erskine	420	-		-
Donation to Turner Memorial Hospital	300	-		-
Miscellaneous	-	69		232
	5255	8,856		
TOTAL PAYMENTS			(14,111)	(30,941)
NET RECEIPTS/(PAYMENTS)	(1,805)	(111)	(1,916)	(4,354)
TRANSFERS TO/(FROM) FUNDS	(224)	224	-	-
SURPLUS/(DEFICIT) FOR THE YEAR	(2,029)	113	(1,916)	(4,354)

GRANGE COMMUNITY ASSOCIATION

STATEMENT OF BALANCES
AS AT 31ST JANUARY 2026

	2026	2026	2026	2025
	Restricted Funds	Unrestricted Funds		
	£	£	£	£
BANK & CASH IN HAND				
Opening Balance	4,597	17,406	22,003	26,357
Surplus/(Deficit) for Year	<u>(2,029)</u>	<u>113</u>	<u>(1,916)</u>	<u>(4,354)</u>
Closing Balance	<u>2,568</u>	<u>17,519</u>	<u>20087</u>	<u>22,003</u>
TOTAL ASSETS			<u>20087</u>	<u>22,003</u>
RESERVES				
General Funds			<u>20087</u>	<u>22,003</u>

Approved by the Trustees and signed on their behalf by:-

Sir Mitchell

Mrs Shirley Mitchell, Chairman

24/2/26

Date

GRANGE COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JANUARY 2026**

1 ACCOUNTING POLICIES

Accounting Convention & Policies

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).

Taxation

The Association is a registered charity and is therefore exempt from taxation.

2 NATURE & PURPOSE OF FUNDS

Unrestricted Funds

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

Restricted Funds

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the charity received £2,730 income from Grantscape and this was specifically used to purchase and install a new range cooker and fridge with freezer which were more energy efficient. The cost of these were £2,730.

There was a quiz night held during the year in aid of Erskine Charity. The proceeds of £420 were donated in full to Erskine shortly after the event.

There was a bottle stall at the Soup and Sweet and the £300 proceeds from this was donated to Turner Memorial Hospital, Keith.

3 CASH AT BANK & IN HAND

	2026	2025
	£	£
Cash On Hand - Float	100	-
Virgin Money Charity Account	19987	22003
	<u>20087</u>	<u>22003</u>

4 GRANTS/FUNDING RECEIVED

	Restricted Funds	Unrestricted Funds	Total 2026	Total 2025
	£		£	£
Moray Offshore Wind	-	-	0	1000
Strathisla C C	-	-	0	601
Edintore Windfarm	-	-	0	9397
Grantscape Kitchen Appliances/Hei	2730	-	2730	4999
	<u>2,730</u>	<u>0</u>	<u>2,730</u>	<u>15,997</u>

GRANGE COMMUNITY ASSOCIATION
31ST JANUARY 2026
SUMMARY OF EVENTS 31 JANUARY 2026

	£	£
Quiz Night For Erskine - 29 March 2025		
Income	420.00	
<u>Expenditure</u>		
Donation to Erskine	(420.00)	
Surplus/(Deficit)		0.00
VE Day May Teas - 4 May 2025		
Income	850.05	
<u>Expenditure</u>		
Decoration	6.43	
Spray, Tablecloths	12.91	
Raffle Books	38.00	
Flowers	24.00	
	(81.34)	
Surplus/(Deficit)		768.71
Whist - 31 May 2025		
Income	212.00	
<u>Expenditure</u>		
Whist Cards	-34.93	
Surplus/(Deficit)		177.07
Pyjama Party Ladies Day - 18 October 2025		
Income	2,795.66	
<u>Expenditure</u>		
Drinks	623.75	
Optics & Décor	291.81	
Bedding	24.99	
Buffet	260.00	
Disco	250.00	
Float Drawn	140.00	
	(1,590.55)	
Surplus/(Deficit)		1,205.11

Soup & Sweet - 1 November 2025

Income	518.59	
Bottle Stall Income	<u>300.00</u>	
	818.59	

Expenditure

Donation to Turner Memorial Hospital	<u>(300.00)</u>	
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Surplus/(Deficit)		518.59
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Ceilidh Night - 15 November 2025

Income	365.00	
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Expenditure

	<u>0.00</u>	
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Surplus/(Deficit)		365.00
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Quiz Night - 29 November 2025

Income	205.50	
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Expenditure

	<u>0.00</u>	
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Surplus/(Deficit)		205.50
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Hogmanay Party - 31 December 2025

Income	2,013.00	
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Expenditure

Tablecloths, Napkins	42.16	
Containers, Salt & Pepper	51.45	
Food	<u>303.39</u>	

	<u>(397.00)</u>	
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Surplus/(Deficit)		<u>1,616.00</u>
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4,855.98

GRANGE COMMUNITY ASSOCIATION
BALANCE OF RESTRICTED FUNDS 31 JANUARY 2026

Strathisla Community Council Grant

04/07/2024	250
06/09/2024	250
22/10/2024	<u>101</u>
	<u>601</u>

HUB

SHE	20,000.00
Money 4 Moray	3,187.00
Quiz Night Hub Fundraiser	<u>617.50</u>
	23,804.50

Moray Landscapes Generator	12,119.99
Muirton Control - Intsall	8,133.60
Neil Scowen - Base	267.76
Neil Scowen - Base	130.00
Neil Scowen - Base	517.00
F Darling - Gas Oil for Generator	525.35
T Whiteaker - Business Card Ink & Paper	<u>143.96</u>
	<u>(21,837.66)</u>
Balance of Hub Money	<u>1,966.84</u>

The costs for the windows and doors to make garage secure were paid from
unrestricted funds

TOTAL 2,567.84

GCA Petty Cash

Controls & Procedures



We have procedure in place for counting, recording and banking donations without delay.

- **We ensure unsecured cash is not left unattended;**
- **Cash is banked as soon as possible;**
- **Cash is kept in a safe or other secure place until it is banked;**
- **Cash is counted and recorded in a secure place by two unrelated people.**

Apart from cash taken at events any donations or invoices are always paid by BAC's transfer or cheque.

The GCA has a rolling £100 float which is kept secure in a locked, strong box.

- **The float cash is kept separate from the personal money of the people handling it**
- **There is not a separate record is kept of any float money that is used for petty cash as this doesn't occur**

2 committee members to count and check cash taken at events. Both should sign & date

Cash expenditure from Petty cash to be recorded and approved by 2 committee members at the time.