

APPENDIX 3



		Independent examiner's report on the accounts					v2
Report to the trustees/members of	Community Culture & Art Association (CCAA) SCIO						
Registered charity number	SC052630						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	01	07	2024		30	06	2025
Set out on pages							(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
 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

Signed:**



Date:

01/11/2025

Name:

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

Address:

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Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

APPENDIX 1



Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	07	2024	To	30	06	2025

Reference and administration details

Charity name
 Other names charity is known by
 Registered charity number
 Charity's principal address

Community Culture & Art Association (CCAA) SCIO
CCAA SCIO
SC052630
[Redacted]
[Redacted]
[Redacted]
[Redacted]

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	[Redacted]	[Redacted]	[Redacted]	[Redacted]
2	[Redacted]	[Redacted]	[Redacted]	[Redacted]
3	[Redacted]	[Redacted]	[Redacted]	[Redacted]
4	[Redacted]	[Redacted]	[Redacted]	[Redacted]
5	[Redacted]	[Redacted]	[Redacted]	[Redacted]
6	[Redacted]	[Redacted]	[Redacted]	[Redacted]
7	[Redacted]	[Redacted]	[Redacted]	[Redacted]
8	[Redacted]	[Redacted]	[Redacted]	[Redacted]
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Constitution adopted in accordance with the Charities and Trustee Investment (Scotland) Act 2005

Trustee recruitment and appointment

Trustees are appointed in accordance with the procedures set out in the CCAA SCIO Constitution. Vacancies may be advertised through community networks to encourage diversity. All newly appointed trustees receive an induction outlining their roles and responsibilities.

Objectives and activities

Charitable purposes

To advance art, heritage, and culture by organising public exhibitions, educational clubs, and cultural programmes, and by delivering presentations and performances that raise awareness of the history and traditions of diverse communities, including the intangible cultural heritage of New Scots. To promote equality and diversity by celebrating cultural heritage and encouraging community cohesion through arts, culture, and community development initiatives. These include projects that empower participation, inclusion, and capacity building as ways to tackle exclusion and support integration.

Summary of the main activities in relation to these objects

CCAA encourages participation in cultural and artistic activities, promotes social inclusion by offering accessible creative opportunities, and strengthens community connections through shared programmes and events. Our main initiative – the ArtUnity Project – offers creative workshops, exhibitions, performances and community-engagement activities, bringing together people from different backgrounds and fostering cross-cultural collaboration.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

The ArtUnity Expansion Project, which included multiple sub-projects, brought together over 700 participants in a range of art sessions, encouraging cultural exchange and skill development (e.g. painting, crafts, performance).

Inclusivity and outreach were strengthened through language-translation services and the use of accessible venues to ensure broad participation.

The charity collaborated with local community centres, schools and cultural associations, enriching programme content and extending reach.

Environmental and green activities were introduced through recycling-based creative workshops that used recyclable waste materials to produce artwork, supporting environmental awareness, artistic fulfilment and mental-health wellbeing.

Crafted sewing sessions provided hands-on opportunities for participants to develop practical skills, build confidence and connect through shared creativity.

Overall, community impact was enhanced through exhibitions and performances that showcased participants' talents and celebrated artistic expression.

Financial review

Brief statement of the charity's policy on reserves

No formal reserves policy has been adopted yet, but trustees aim to maintain sufficient funds to meet immediate obligations and ensure continuity of activities.

Details of any deficit

The charity reported a net surplus of £8581 for this period.

Donated facilities and services (if any)

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Other optional information

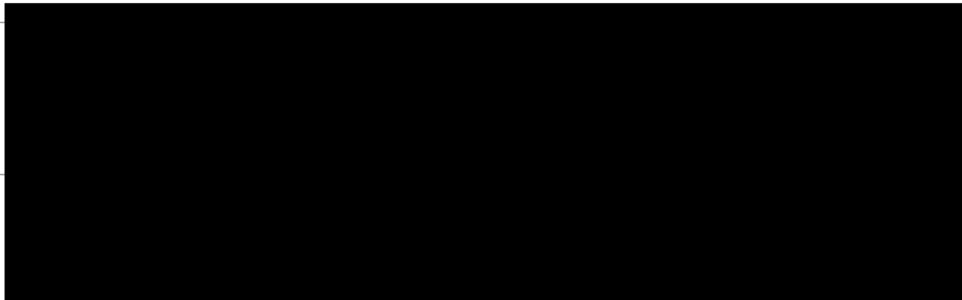
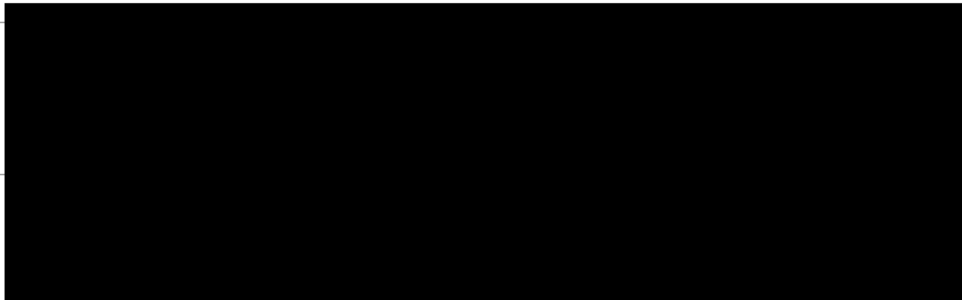
Looking ahead, we plan to:

- Expand the ArtUnity Project with new artistic forms and community-led initiatives.
- Seek additional funding sources (e.g., grants) to sustain and scale our programs.
- Formalize a reserve policy to strengthen financial resilience.
- Invest in trustee and volunteer development, focusing on governance best practices and community outreach.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)	Secretary	Treasurer
Date	31/10/2025	31/10/2025

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Community Culture & Art Association (CCAA) SCIO

SC052630



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	07	2024		30	06	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	20				20	501
Legacies					-	
Grants		23,160			23,160	
Receipts from fundraising activities	44				44	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Interest earned	8				8	
A1 Sub total	72	23,160	-	-	23,232	501
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	72	23,160	-	-	23,232	501
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	104	2,161			2,265	
Premises		12,000			12,000	
Governance costs:					-	
Audit / independent examination		300			300	
Preparation of annual accounts					-	
Volunteer Cost					-	
Insurance		86			86	
Other					-	
A3 Sub total	104	14,547	-	-	14,651	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	104	14,547	-	-	14,651	-
Net receipts / (payments)	(32)	8,613	-	-	8,581	501
A5 Transfers to / (from) funds	32	(32)	-	-	-	-
Surplus / (deficit) for year	-	8,581	-	-	8,581	501

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year		501			501	
	Surplus / (deficit) shown on receipts and payments account		8,581			8,581	
						-	
	Cash and bank balances at end of year	-	9,082	-	-	9,082	-
	(Agree balances with receipts and payments account(s))						501

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		Total		

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
		Total			

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
		Total		

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
		Total		

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

[Redacted Signature Area]

Date of approval

Friday, October 31, 2025

Friday, October 31, 2025

Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Individual	28	-	-	-	28	501
Fundraising	45	-	-	-	45	
Total	73	-	-	-	73	501

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
WellbeingFund	-	8,770	8,770	-
Communit Fund	-	10,000	10,000	
Culture Grant	-	4,390	4,390	
Total	-	23,160	23,160	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Expenses for fundraising activities						
Payments relating directly to charitable activities	104	2,161			2,265	
Premises		12,000			12,000	
Governance costs:						
Audit / independent examination		300			300	
Preparation of annual accounts						
Insurance		86			86	
Other						
Total	104	14,547	-	-	14,651	-

Additional analysis (2)

5 Breakdown of unrestricted funds

	Donations		Fundraising		Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	28	45			73	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	28	45	-	-	73	-
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	28	45	-	-	73	-
					cross ref error	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	28	76			104	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	28	76	-	-	104	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	28	76	-	-	104	-
Net receipts / (payments)	-	(31)	-	-	(31)	-
Transfers to / (from) funds		31			31	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

Community Culture & Art Association (CCAA) SCIO

SC052630

Additional analysis (3)

6 Breakdown of restricted funds

	Wellbeing Fund GCV	Community Fund NL	Culture Grant - The Weir	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants	8,770	10,000	4,390		23,160	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	8,770	10,000	4,390	-	23,160	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	8,770	10,000	4,390	-	23,160	-
Payments						
Expenses for fundraising activities					-	
Payments relating directly to charitable activities	369	1,082	709		2,160	
Premises	2,000	8,000	2,000		12,000	
Governance costs:					-	
Audit / independent examination		300			300	
Preparation of annual accounts					-	
Volunteer Cost					-	
Insurance	10	67	10		87	
					-	
					-	
Sub total	2,379	9,449	2,719	-	14,547	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	2,379	9,449	2,719	-	14,547	-
Net receipts / (payments)	6,391	551	1,671	-	8,613	-
Transfers to / (from) funds		(1)	(31)		(32)	
Surplus / (deficit) for year	6,391	550	1,640	-	8,581	-
Nature and purpose of funds						