OSCR Office of the Scottish Charity Regulator

Inverinate and Loch Duich Community Centre

SC032489

Receipts and payments accounts

For the period from 01 November 2024 to 31 October 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	860				860	500
Legacies						
Grants						
Receipts from fundraising activities						
Gross trading receipts						
Income from investments other than land and buildings						
Rents from land & buildings	6,173				6,173	11,666
Gross receipts from other charitable activities	246				246	188
A1 Sub total	7,279				7,279	12,354
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets						
Proceeds from sale of investments						
A2 Sub total						
Total receipts	7,279				7,279	12,354
A3 Payments						
Expenses for fundraising activities						
Gross trading payments						
Investment management costs						
Payments relating directly to charitable activities	11,421				11,421	4,795
Grants and donations						
Governance costs:						
Audit / independent examination					-	150
Preparation of annual accounts						
Legal costs						
Other						
A3 Sub total	11,421				11,421	4,945
A4 Payments relating to asset and investment movements						
Purchases of fixed assets						
Purchase of investments						
A4 Sub total						
Total payments	11,421				11,421	4,945
Net receipts / (payments)	(4,142)				(4,142)	7,409
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	(4,142)				(4,142)	7,409

APPENDIX 2

Inverinate and Loch Duich Community Centre

SC032489

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	20,654				20,654	13,245
	Surplus / (deficit) shown on receipts and payments account	(4,142)				(4,142)	7,409
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	16,512				16,512	20,654

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	RL360 STG Offshore Profits Fund	General	34,037	34,037
		Total	34,037	34,037

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Furniture & Fittings		2,400	900	1,000
		Total	2,400	900	1,000

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

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

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
	KMcKennedy	KAREN KENNEDY	22/5/26

APPENDIX 3

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Office of the Scottish **Charity Regulator**

Independent examiner's report on the accounts v2

Report to the trustees/members of
Charity name
Inverinate & Loch Duich Community Centre

Registered charity number
SC032489

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	11	2024	to	31	10	2025

Set out on pages
1 to 2 (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. 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 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 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.

Signed: **Date:** 22/9/26

Name: Robert Anderson

Relevant professional qualification(s) or body (if any): M.C.I.B.S., B.A.

Address: 32 Bobbin Wynd
Cambusbarron
Stirling
FK7 9LZ

*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.