

Spean Bridge, Roy Bridge and Achnacarry SCIO

Scottish Charity Number SC044101

Annual Report and Financial Statements

For the year ended 30th June 2025

Independent examiner's report to the trustees on the unaudited accounts of Spean Bridge, Roy Bridge and Achnacarry SCIO.

I report on the accounts of the Charity for the year ended 30th June 2025 which are set out on pages 3 to 6.

Respective responsibilities of trustees 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

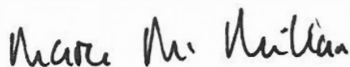
In the course of my examination, no matter has come to my attention:

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 Cert Acct (Open)
Date: - 30/06/2025
Finance Manager
Voluntary Action Lochaber
An Drochaid, Claggan Road
Fort William
PH13 6PH

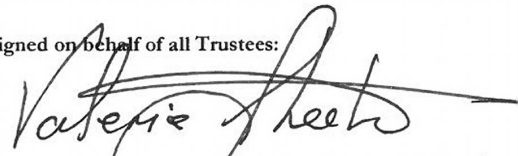


Spean Bridge, Roy Bridge and Achnacarry SCIO
 Receipts and Payments Accounts
 For the year ended 30th June 2025
 Scottish Charity Number SC044101

		Year to 2025 Unrestricted £	Year to 2025 Restricted £	Year to 2025 Total £	Year to 2024 Total £
Receipts					
Grants and Donations					
Grants	4	-	46,298	46,298	32,385
Donations	5	5,877	5,970	11,847	17,524
Bank interest received		-	-	-	-
Other Charitable Activities		-	-	-	-
Other Income		-	-	-	-
Total Receipts		5,877	52,268	58,145	49,909
Payments					
Charitable Activities					
Asset Purchase - Professional Fees		5,160	31,076	36,236	-
Defibrillator Costs		-	2,296	2,296	-
Community Development Officer Costs		-	20,697	20,697	19,069
Community Benefit		-	1,650	1,650	-
Insurance		456	-	456	261
Advertising		175	-	175	175
Hall Rental		250	-	250	305
Playpark Equipment		-	-	-	13,413
Other Equipment		-	-	-	251
Website / IT / Software		-	-	-	177
Firewood Processing		-	-	-	646
Expenses		-	-	-	168
Grants		-	-	-	350
Governance Costs					
Independent Examination	7	100	-	100	-
Total Payments		6,141	55,719	61,860	34,814
Surplus/(Deficit) for the year before transfers		(263)	(3,451)	(3,714)	15,094
Transfers between funds	6	-	-	-	-
Surplus/ (Deficit) for the year		(263)	(3,451)	(3,714)	15,094

Spean Bridge, Roy Bridge and Achnacarry SCIO
 Receipts and Payments Accounts
 For the year ended 30th June 2025
 Scottish Charity Number SC044101

	Year to 2025 Unrestricted £	Year to 2025 Restricted £	Year to 2025 Total £	Year to 2024 Total £
Statement of Balances - as at 30th June 2025				
Opening cash at bank and in hand	54,979	13,316	68,295	53,201
Add Income	5,877	52,268	58,145	49,909
Less Expenditure	60,857	65,584	126,441	103,110
Transfers	6,141	55,719	61,860	34,814
	6	-	-	-
Closing cash at bank and in hand	54,716	9,865	64,581	68,295
Bank and Cash Balances				
Club, Society & Charity Account	54,716	9,865	64,581	68,295
Outstanding Lodgements	-	-	-	-
Outstanding Cheques	-	-	-	-
Petty Cash	-	-	-	-
	10 & 11			
	54,716	9,865	64,581	68,295

Signed on behalf of all Trustees:

 Name: VALERIE STEELE
 Date: 22/9/2025

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

Spean Bridge, Roy Bridge and Achnacarry SCIO
Scottish Charity Number SC044101
Notes to the accounts
For the year ended 30th June 2025

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
SSE Stronelairst Windfarm	-	10,000	10,000	17,500
SPRBA Community Council	-	1,000	1,000	-
Highlands & Islands Enterprise	-	4,222	4,222	14,885
SSE Coire Glas	-	5,000	5,000	-
Highland Council	-	16,542	16,542	-
Scottish Land Fund	-	9,534	9,534	-
	-	46,298	46,298	32,385

5 Donations

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Green Highland Renewables	3,877	-	3,877	3,748
Private Donation	-	-	-	700
Highland Actuarial Solutions	2,000	-	2,000	-
Koehler Renewable Energy UK Ltd	-	5,970	5,970	11,296
Six Day Trials Event	-	-	-	500
Ourea Events	-	-	-	250
SRIP	-	-	-	100
Highland Council	-	-	-	930
	5,877	5,970	11,847	17,524

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 Unrestricted Funds

	At 1st July 2024	Incoming	Outgoing	Transfers	At 30th June 2025
Unrestricted Funds	54,979	5,877	(6,141)	-	54,716
	<u>54,979</u>	<u>5,877</u>	<u>(6,141)</u>	<u>-</u>	<u>54,716</u>

10 Restricted Funds

	At 1st July 2024	Incoming	Outgoing	Transfers	At 30th June 2025
SSE Stronelaig Windfarm	13,316	10,000	(16,475)	-	6,842
SPRBA Community Council	-	1,000	(1,000)	-	-
Highlands & Islands Enterprise	-	4,222	(4,222)	-	-
Koehler Renewable Energy UK Ltd	-	5,970	(2,946)	-	3,024
SSE Coire Glas	-	5,000	(5,000)	-	-
Highland Council	-	16,542	(16,542)	-	-
Scottish Land Fund	-	9,534	(9,534)	-	-
	<u>13,316</u>	<u>52,268</u>	<u>(55,719)</u>	<u>-</u>	<u>9,865</u>

Community Development Officer Costs - SSE Stronelaig Windfarm / Highlands & Islands Enterprise

Defibrillator Costs - SPRBA Community Council / Koehler Renewable Energy UK Ltd

Community Benefit - Koehler Renewable Energy UK Ltd

Roy Bridge School Community Asset Purchase - SSE Coire Glas / Highland Council / Scottish Land Fund