

Strathnairn Heritage Association

Trustees' Report and Financial Statements

Period ended 30 April 2026

RECEIPTS AND PAYMENTS ACCOUNTS

Charity No: SC052263

Strathnairn Heritage Association

Trustees' Annual Report

Period ended 30 April 2026

The trustees present the annual report and accounts for Strathnairn Heritage Association for the period ended 30 April 2026.

Reference and Administrative Information

Charity Name: Strathnairn Heritage Association

Charity Registration Number: SC052263

Contact Address: 2 Wallace Court
Dingwall
IV15 9RS

Office Bearers and Trustees

Alasdair Forbes	Chairman
Evelyn Danson	Secretary
David Forbes	Treasurer
Michael Danson	Trustee
Tim Rose	Trustee
Ian Forbes	Trustee
Heather Forbes	Trustee
William Forbes	Trustee
Kathleen Matheson	Trustee (Retired on 24 November 2025)
Sheila Lamont	Trustee (Retired on 24 November 2025)
Mark Colyer	Trustee (Retired on 24 November 2025)
James Murray	Trustee (Retired on 24 November 2025)
Christopher Draper	Trustee (Appointed on 24 November 2025)
Mary Maclellan	Trustee (Appointed on 24 November 2025)
Stephen Maclellan	Trustee (Appointed on 24 November 2025)

Independent Examiner

Murdo Morrison

Trustees' Annual Report - Strathnairn Heritage Association - SC052263

Period ended 30 April 2026

Structure, Governance and Management

Objectives and Activities

Strathnairn Heritage Association (SHA) has been in existence for many years but has been revitalised recently as a number of opportunities arose for highlighting the history and heritage of the Strathnairn area. As a result, SHA was registered as a Scottish Charitable Incorporated Organisation (SCIO) on 20th January 2023 and new Trustees were appointed. The major opportunity related to the possible purchase of Dunlichity Church from the Church of Scotland. A price was agreed and funding was obtained from Strathnairn Community Benefit Fund and the Church building purchased.

The Trustees are pleased to see the local and international interest in the Association with many new members joining and sub-committees taking on specific responsibilities. The development of Dunlichity Church into a suitable venue for advancing the objectives of the charity is at an early stage.

The charity's objectives cover education, culture, heritage and arts. The aims can be summarised as : -

1. to create an archive of and for the community of the Strathnairn area;
2. to advance education for the community of Strathnairn and for the public in general and in furtherance thereof:

- 2a. to collate material for publication, exhibition or other agreed purposes

Organisational structure and appointment of the Board of Management

The management of Strathnairn Heritage Association is overseen by a Board of Trustees, which is elected annually at the Annual General Meeting by members of the Association. The process of electing Trustees is set out in the Constitution. A maximum of twelve and a minimum of six Trustees can be appointed. The Constitution states that the Trustees must elect (from among themselves) a Chair, Secretary and Treasurer.

Achievements and Performance

The Board of Trustees is glad that the challenge of obtaining sufficient funding to purchase a building where an archive can be established has been achieved and a suitable building obtained. The purchase of Dunlichity Church from the Church of Scotland means that the material already gathered can be stored, protected, collated and presented. Currently the Board is working toward the next stage of renovating and repurposing the building with a particular focus on the provision of toilet facilities.

Trustees' Annual Report - Strathnairn Heritage Association - SC052263 (cont)

Period ended 30 April 2026

Financial Review

The Trustees report that due to a £40,000 Grant from the Scottish Government, the Association was able to commence with obtaining planning permission, designing and procuring services for the building to have toilet facilities. In addition, sufficient Donations were received to cover costs and to have £20,218 in Reserve at the Period end. The Trustees are very grateful for the gifts and donations received, which met the operational needs of the charity. The Trustees are aware of the need to increase income in order to meet the costs of establishing the Church as the centre for the work of the Charity.

Plans for the future

Strathnairn Heritage Association plans to repurpose Dunlichity Church as the Centre from which to meet the objectives of the Charity. This will require participation from the membership, the effective functioning of the sub-committees and the raising of funds to prepare the Church building for its new purpose with ongoing presentations and discussions on the local heritage .

Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



E Danson - Secretary

Date: 25th July 2026

Strathnairn Heritage Association

SC052263

Report of the Independent Examiner to the Trustees of Strathnairn Heritage Association

I report on the accounts of the charity for the period ended 30 April 2026 which are set out on pages 5 to 7.

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) Act 2005 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

An 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.



Murdo Morrison CGMA
Braikley, Tulloch Ave, IV15 9TU

Date: August 4th 2026

Strathnairn Heritage Association
Receipts and Payments Account
Period ended 30 April 2026

	Unrestricted General Fund 2025-26 £	Restricted Fund 2025-26 £	Total 2025-26 £	Total Previous period £
<u>A1 Receipts</u>				
Donations	710	5,380	6,090	8,708
Grants- Scottish Government	0	0	0	40,000
Receipts from fundraising activities	1,110		1,110	2,380
Bank & Deposit interest	0		0	0
Gift Aid recovered	0		0	0
	<u>1,820</u>	<u>5,380</u>	<u>7,200</u>	<u>51,088</u>
A2 Receipts from asset & investment sales	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Total Receipts</u>	<u><u>1,820</u></u>	<u><u>5,380</u></u>	<u><u>7,200</u></u>	<u><u>51,088</u></u>
<u>A3 Payments</u>				
Payments relating to Charitable activities				
Wages and salaries	0	0	0	0
Heat, light and water	0	0	0	95
Insurance	811	0	811	463
Web site servicing	78	0	78	78
Bank Charges	54	0	54	10
Property repairs & replacements	0	3,166	3,166	35,820
Equipment repairs & replacement	0	0	0	5,244
Subscriptions	0	0	0	0
Events & talks - costs	0	297	297	50
Governance costs				
Legal costs	0	0	0	1,784
A4 Payments relating to asset and investment movements				
Purchase of fixed assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Total Payments</u>	<u><u>943</u></u>	<u><u>3,463</u></u>	<u><u>4,406</u></u>	<u><u>43,544</u></u>
Excess/(Deficit) of Receipts over Payments for the year before transfers	877	1,917	2,794	7,545
Total funds brought forward	17,424	0	17,424	9,879
Total funds carried forward	<u><u>18,301</u></u>	<u><u>1,917</u></u>	<u><u>20,218</u></u>	<u><u>17,424</u></u>

Strathnairn Heritage Association

Statement of Balances

At 30 April 2026

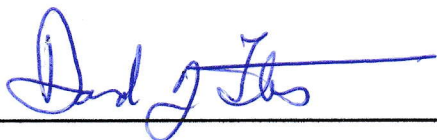
	2026 £	Total 2026 £	Total 2025 £
<u>Bank & Cash Balances</u>			
Bank & cash balances brought forward	17,424	17,424	9,879
Movement in year:			
Excess/(Deficit) of Receipts over Payments for the year	2,794	2,794	7,545
Bank & cash balances carried forward	20,218	20,218	17,424
<u>Reserves</u>			
Unrestricted Fund	18,301	18,301	17,424
Restricted	1,917	1,917	
Reserves - total	20,218	20,218	17,424
<u>Statement of assets</u>			
Property at cost	50,000	50,000	50,000
Gift Aid Receivable	0	0	0
<u>Liabilities</u>			
Invoice due for payment	0	0	0
	0	0	0

The accounts were approved by the Trustees on 25th July 2026.

For and on behalf of the Trustees



Evelyn Danson (Secretary and Trustee)



David Forbes (Treasurer and Trustee)

The notes on page 7 form part of these accounts.

Strathnairn Heritage Association
Period ended 30 April 2026
Notes to the Accounts

1. Accounting policies
Basis of preparation

These financial statements have been prepared under the historical cost convention on a going concern basis and in accordance with Charities Accounts (Scotland) Regulations 2006 (as amended). The principal accounting policies adopted in the preparation of the financial statements are set out below.

Receipts: All voluntary income and interest received is accounted for when received.

Payments: Expenditure is recognised when a liability is paid. Expenditure includes any VAT which cannot be recovered which is reported as part of the expenditure to which it relates.

Fund accounting: Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Restricted funds comprise of income received and specified for a restricted purpose by the donor.

2. Trustee Remuneration and Related Party Transactions

There were no payments made to Trustees or other related parties during the year (2024-25: nil)

3. Unrestricted funds

<u>General Fund</u>	
Balance at start of period	17,424
Receipts during period	1,820
Payments in period	943
Balance at 30 April 2026	<u>£18,301</u>

The general fund is unrestricted and used for the general purposes of the charity.

4. Restricted Funds

Balance at start of period	0
Receipts during period	5,380
Payments in period	3,463
Balance at 30 April 2026	<u>£1,917</u>