

Independent Examiner's Report to the Trustees of Plockton & District Community Trust

I report on the accounts of the charity for the year ended 31 July 2022 which are set out on pages 2 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 (as amended). 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 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
 - 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.

Name: Iona MacLennan

Relevant Professional qualification/professional body: Former Royal Bank of Scotland Mortgage and Financial Adviser

Address: 2 Station Road, Plockton, Ross-shire, IV52 8TX

Date: 25 April 2023

	Enter charity name below						Enter SC No.	
	Plockton & District Community Trust						SC050271	
	Receipts and payments accounts							
	For the period from	Period start date			to	Period end date		
Day		Mo	Year	Day		Month	Year	
01		August	2021	31		July	2022	

Section A Statement of receipts and payments						
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	499				499	122
Legacies					-	
Grants					-	
Receipts from fundraising activities	81				81	675
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	580	-	-	-	580	797
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	580	-	-	-	580	797
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	100				100	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	100	-	-	-	100	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	100	-	-	-	100	-
Net receipts / (payments)	480	-	-	-	480	797
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	480	-	-	-	480	797

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	797				797	-
	Surplus / (deficit) shown on receipts and payments account	480				480	797
						-	
						-	
	Cash and bank balances at end of year	1,277	-	-	-	1,277	797
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-
	Details			Fund to which asset belongs		Market valuation	Last year
B2 Investments						to nearest £	to nearest £
					Total	-	-
	Details			Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
B3 Other assets					to nearest £	to nearest £	to nearest £
					Total	-	-
	Details			Fund to which liability relates		Amount due	Last year
B4 Liabilities						to nearest £	to nearest £
					Total	-	-
	Details			Fund to which liability relates		Amount due	Last year
B5 Contingent liabilities						(estimate) to nearest £	to nearest £
					Total	-	-
Signed by one or two trustees on behalf of all the trustees		Signature	Print Name				Date of approval
			Sandra Holmes, Chair				03 April 2023
			John Maclean, Treasurer				03 April 2023

Plockton & District Community Trust		SC050271																												
Section C Notes to the Accounts																														
C1 Nature and purpose of funds <i>(may be stated on analysis of funds worksheets)</i>	All funds held are in a single account and held as unrestricted.																													
C2 Grants	<table border="1"> <thead> <tr> <th>Type of activity or project supported</th> <th>Individual / institution</th> <th>Number of grants made</th> <th>£</th> </tr> </thead> <tbody> <tr><td>none</td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr> <td colspan="3">Total</td> <td>-</td> </tr> </tbody> </table>	Type of activity or project supported	Individual / institution	Number of grants made	£	none																				Total			-	
Type of activity or project supported	Individual / institution	Number of grants made	£																											
none																														
Total			-																											
C3a Trustee remuneration	No remuneration was paid during the period to any charity trustee or person connected to a trustee cross.																													
C3b Trustee remuneration - details	<table border="1"> <thead> <tr> <th>Authority under which paid</th> <th>£</th> </tr> </thead> <tbody> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> </tbody> </table>			Authority under which paid	£																									
Authority under which paid	£																													
C4a Trustee expenses	No expenses were paid to any charity trustee during the period.																													
C4b Trustee expenses - details	<table border="1"> <thead> <tr> <th></th> <th>Number of trustees</th> <th>£</th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> </tbody> </table>				Number of trustees	£																								
	Number of trustees	£																												
C5 Transactions with trustees and connected persons	<table border="1"> <thead> <tr> <th>Nature of relationship</th> <th>Nature of transaction</th> <th>Transaction amount (£)</th> <th>Balance outstanding at period end (£)</th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td></tr> </tbody> </table>	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)																									
Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)																											
C6 Other information	None																													

Plockton & District Community Trust				SC050271		
Additional analysis (1)						
Analysis of receipts and payments						
1 Donations						
	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 £
Monies collected in charity tins	159				159	122
Donations collected at Coffee & Cake event	81				81	
Bank of Scotland compensation payment	340				340	
Fundraising activities					-	675
Total	580	-	-	-	580	797
2 Grants						
	Unrestricted funds	Restricted funds			Total current period	Total last period
	to nearest £	to nearest £			to nearest £	to nearest £
					-	
					-	
					-	
					-	
Total	-	-			-	-
3 Gross receipts from other charitable activities						
	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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
4 Payments relating directly to charitable activities						
	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 £
Donation to Lucky2BHere for defibrillator	100				100	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	100	-	-	-	100	-

Plockton & District Community Trust					SC050271	
Additional analysis (3)						
6 Breakdown of restricted funds						
	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
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	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						