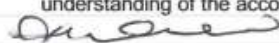


		Independent examiner's report on the accounts		V2	
Report to the trustees/members of	Charity name	PLOCKTON & DISTRICT COMMUNITY TRUST			
Registered charity number		SC050272			
On the accounts of the charity for the period	Period start date	Day	Month	Year	Period end date
		01	08	2022	to 31 07 23
Set out on pages	3 TO 8 (THREE TO EIGHT)				
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 [other than that disclosed on the attached page*] - 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.				
Signed:			Date: 29.06.2024		
Name:	IONA MACLENNAN				
Relevant professional qualification(s) or body (if any):	FORMER ROYAL BANK OF SCOTLAND MORTGAGE AND FINANCIAL ADVISER				
Address:	2 STATION ROAD				
	PLOCKTON				
	ROSS-SHIRE				
	IV52 8TX				

*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.

APPENDIX 3

Disclosure section

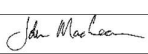
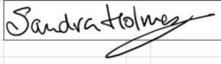
Only complete if the examiner needs to highlight material problems.

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

--

	Enter charity name below					Enter SC No. below	
	Plockton & District Community Trust					SC050271	
	Receipts and payments accounts						
	For the period from	Period start date Day Month Year 01 August 2022			to	Period end date Day Month Year 31 July 2023	

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	190	3,000			3,190	499
Legacies					-	
Grants		4,800			4,800	
Receipts from fundraising activities	2,136				2,136	81
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	2,326	7,800	-	-	10,126	580
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	2,326	7,800	-	-	10,126	580
A3 Payments						
Expenses for fundraising activities	100				100	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities		4,800			4,800	
Grants and donations					-	100
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	100	4,800	-	-	4,900	100
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	100	4,800	-	-	4,900	100
Net receipts / (payments)	2,226	3,000	-	-	5,226	480
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	2,226	3,000	-	-	5,226	480

Plockton & District Community Trust						SC050271	
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	1,277				1,277	797
	Surplus / (deficit) shown on receipts and payments account	2,225	3,000			5,225	480
						-	
						-	
	Cash and bank balances at end of year	3,502	3,000	-	-	6,502	1,277
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-
B2 Investments	Details			Fund to which asset belongs		Market valuation to nearest £	Last year to nearest £
				Total		-	-
B3 Other assets	Details		Fund to which asset belongs	Cost (if available) to nearest £		Current value (if available) to nearest £	Last year to nearest £
				Total		-	-
B4 Liabilities	Details			Fund to which liability relates		Amount due to nearest £	Last year to nearest £
				Total		-	-
B5 Contingent liabilities	Details			Fund to which liability relates		Amount due (estimate) to nearest £	Last year to nearest £
				Total		-	-
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name			Date of approval		
		John Maclean			29th April 2024		
		Sandra Holmes			30 April 2024		

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

£706.63 WAS RAISED FROM THE SALE OF A LOCAL PHONEBOOK,
£1428.60 WAS RAISED AT A FUNDRAISING CEILIDH,
TOTAL FUNDRAISING OF £2135.23.

A DONATION OF £190.00 WAS MADE AFTER THE SALE OF A FELLED TREE.

THE SCOTTISH LAND FUND AND ARCHITECTURAL HERITAGE FUND PAID £2850.00 AND £1950.00
RESPECTIVELY TO COVER COSTS OF ARCHITECTURAL WORKS AND BUILDING VALUATION,
TOTAL £4800

£3000 WAS PAID TO COVER THE COST OF A NEW GATE IN THE VILLAGE, THIS IS RESTRICTED FUNDS

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants				
			Total	

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

X

	Authority under which paid	£
C3b Trustee remuneration - details		

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

		Number of trustees	£
C4b Trustee expenses - details	£40 paid to a trustee for buying a gambling licence from Highland Council	1	40
	£60 paid to a trustee for paying for the hire of the village hall	1	60

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

C6 Other information

			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 £		
Cash donation	190				190	499		
A donation made to pay for a new gate		3,000			3,000			
					-			
					-			
Total	190	3,000	-	-	3,190	499		
	-	-	-	-	-	-		
2 Grants								
	Unrestricted funds	Restricted funds			Total current period	Total last period		
	to nearest £	to nearest £			to nearest £	to nearest £		
Architectural Heritage Fund		1,950			1,950			
Scottish Land Fund		2,850			2,850			
					-			
					-			
Total	-	4,800			4,800	-		
	-	-			-	-		
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 £		
Fundraising Event - Ceilidh	1,429				1,429	81		
Sale of local phonebook	707				707			
					-			
					-			
					-			
					-			
					-			
Total	2,136	-	-	-	2,136	81		
		-	-	-				
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 £		
Gambling license	40				40			
Hall hire	60				60			
Olli Blair Architect		3,900			3,900			
DM Hall		900			900			
					-			
Donation					-	100		
					-			
					-			
					-			
					-			
Total	100	4,800	-	-	4,900	100		

Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	190					499
Legacies					-	
Grants					-	
Receipts from fundraising activities	2,136				2,136	81
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	2,326	-	-	-	2,136	580
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	2,326	-	-	-	2,136	580
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	100				100	
Grants and donations					-	100
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	100	-	-	-	100	100
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	100	-	-	-	100	100
Net receipts / (payments)	2,226	-	-	-	2,036	480
Transfers to / (from) funds					-	
Surplus / (deficit) for year	2,226	-	-	-	2,036	480
Nature and purpose of funds						
A fundraising ceilidh was held in the village hall. Additionally, a phonebook was produced by the trustees and sold locally.						

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	3,000				3,000	
Legacies					-	
Grants	4,800				4,800	
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	7,800	-	-	-	7,800	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	7,800	-	-	-	7,800	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4,800				4,800	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	4,800	-	-	-	4,800	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	4,800	-	-	-	4,800	-
Net receipts / (payments)	3,000	-	-	-	3,000	-
Transfers to / (from) funds						
Surplus / (deficit) for year	3,000	-	-	-	3,000	-
Nature and purpose of funds						
A donation was made to the Trust to be used to buy a new gate at the entrance to the community paddock. Grants from the Scottish Land Fund and the Architectural Heritage Fund were used to pay for architectural drawings and for the valuation of a building that the Trust is in the process of purchasing						