Plockton & District Community Trust

SCIO, Scottish Charity No – SC050271

Financial Statements
for the year ended 31 July 2025

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

I report on the accounts of the charity for the year ended 31 July 2025 which are set out on pages 3 to 6.

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: Ian Philp

Relevant Professional qualification/professional body: AAT Level 3



Address: Barisdale, Inverinate, IV40 8HQ

Date: 24 April 2026 Signature

Statement of Receipts and Payments for the year ended 31 July 2025

	Unrestricted Funds	Restricted Funds	Year ended 31/07/2025	Year ended 31/07/2024
Receipts				
Donations[1]		500	500	
Grants[2]		97,946	97,946	4,621
Fundraising[3]	1,786		1,786	3,858
Gross receipts from other charitable activities[4]	5,973		5,973	
Total receipts	7,759	98,446	106,205	8,479
Payments				
Fundraising costs[5]	600		600	1,912
Gross trading payments				99
Cost of charitable activities[6]	1,807	6,664	8,471	6,567
Grants and donations[7]	30		30	
Purchase of fixed asset[8]		92,112	92,112	2,199
Total payments	2,437	98,776	101,213	10,777
Surplus/(Deficit) for the year	**5,322**	**(330)**	**4,992**	**(2,298)**

Statement of Balances - As at 31 July 2025

	Unrestricted Funds	Restricted Funds	Year ended 31/07/2025	Year ended 31/07/2024
Cash and bank balances at start of year (1 August 2024)	963	3,242	**4,205**	6,502
Surplus/(Deficit) for the year	4,992		4,992	(2,297)
Cash and bank balances at end of year (31 July 2025)	5,955	3,242	**9,197**	4,205

Other assets - unrestricted fund

Other assets - restricted fund

Lawn mower	1,407	1,759
Old Post Office	75,000	
Total Assets	**76,407**	**1,759**

Liabilities - unrestricted fund

Trustee's loan	5,000
Liabilities - restricted fund	
Total Liabilities	**5,000**

Signed by one or two Trustees on behalf of all Trustees	
Signature	Date of approval
Mary Jane Campbell, Chair	27/10/2025
Sandra Holmes, Treasurer	27/10/2025

Notes to the accounts - for the year ended 31 July 2025

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)

Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the charity's general purposes.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for a specific purpose.

1 Donations:

We received a donation of £500 from Highland Coast Hotels (Plockton Inn) towards the SCOTO workshop.

2 Grant income:

	Restricted funds to nearest £
Scottish Land Fund - Old PO - purchase, timber treatment, electrical upgrade	89,992
Highland Council - Old PO - Professional Fees for extension proposal	5,454
North Highland Initiative - SCOTO map	2,500
TOTAL	**97,946**

3 Fundraising income:

£1,786 was raised, comprising the Halloween Party (£1,217) and the Community Lunches (£569). The cost of fundraising was £600 leaving a profit of £1,186.

4 Gross receipts from other charitable activities:

£5,973 comprising:

- £31: return of roofing supplies
- £942: insurance payment for Old PO gutter repair
- £5,000: trustee's loan

5 Fundraising costs:

- £600 of unrestricted funds was spent on the Halloween Party. This included: food, refreshments, alcohol, liquor licence, hall hire, plastic cups, decoration, games, prizes, etc.

6 Cost of charitable activities:

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total to nearest £
Our contribution to SCOTO workshop		500	500
Old Post Office - structural engineer		2,112	2,112
Cover for ride-on lawnmower		59	59
Old Post Office - woodworm treatment		597	597
Old Post Office - architect		180	180
Old Post Office - rewiring		1,896	1,896
Old Post Office - quantity surveyor		1,320	1,320
Insurance	637		637
Plockton Village Hall - hire	25		25
Website - hosting and domain name	171		171
Old Post Office - roof brackets (later returned)	32		32
Old Post Office - gutter repair	942		942
Total	1,807	6,664	8,471

7 Grants and donations

£30 was donated to Lochalsh Leisure Centre on behalf of Mr I Philp for acting as our Independent Examiner for our 2024 accounts.

8 Purchase of fixed assets 92,112

We acquired The Old Post Office at a total cost of £92,112, comprising:

- Purchase cost of £90,000 (£75K + 20% vat)
- Legal fees of £2,083
- CHAPS charge of £30

Trustee remuneration

No remuneration was paid to the trustees or any connected persons during the period.

Trustee expenses

No expenses were paid to the trustees or any connected persons during the period.

Ends