# Plockton & District Community Trust

**SCIO, Scottish Charity No – SC050271**

# DRAFT Financial Statements
# for the year ended 31 July 2026

**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 2026 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:

Relevant Professional qualification/professional body:

Address:

Date: Signature

**Statement of Receipts and Payments for the year ended 31 July 2026**

| | Unrestricted Funds | Restricted Funds | Year ended 31/07/2026 | Year ended 31/07/2025 |
|---|---|---|---|---|
| **Receipts** | | | | |
| Donations[1] | 1,286 | 2,049 | 3,335 | 500 |
| Grants[2] | | 467 | 467 | 97,946 |
| Fundraising[3] | 1,532 | | 1,532 | 1,786 |
| Gross trading receipts | 8 | | 8 | 0 |
| Rent from land & buildings[4] | 480 | | 480 | 0 |
| Gross receipts from other charitable activities | | | | 5,973 |
| **Total receipts** | 3,306 | 2,516 | 5,822 | 106,205 |
| **Payments** | | | | |
| Fundraising costs[5] | 230 | | 230 | 600 |
| Gross trading payments | | | | |
| Cost of charitable activities[6] | 5,924 | 8,012 | 13,937 | 8,471 |
| Grants and donations[7] | 30 | | 30 | 30 |
| Purchase of fixed asset[8] | | 180 | 180 | 92,112 |
| **Total payments** | 6,184 | 8,192 | 14,377 | 101,213 |
| **Surplus/(Deficit) for the year** | **(2,878)** | **(5,676)** | **(8,554)** | **4,992** |

**Statement of Balances - As at 31 July 2026**

| | Unrestricted Funds | Restricted Funds | Year ended 31/07/2026 | Year ended 31/07/2025 |
|---|---|---|---|---|
| Cash and bank balances at start of year (1 August 2025) | 5,864 | 3,333 | **9,197** | 4,205 |
| Surplus/(Deficit) for the year | (3,962) | (4,592) | **(8,554)** | 4,992 |
| Cash and bank balances at end of year (31 July 2026) | 1,902 | 1,259 | **643** | 9,197 |

**Other assets - unrestricted fund**

**Other assets - restricted fund**

| | | |
|---|---|---|
| Lawn mower | 1,126 | 1,407 |
| Old Post Office | 75,000 | |
| Loft ladder | 90 | 0 |
| Strimmer | 223 | |
| **Total Assets** | **76,439** | **76,407** |

**Liabilities - unrestricted fund**

| | | |
|---|---|---|
| Trustee's Loan | 0 | 5,000 |
| **Liabilities - restricted fund** | 0 | 0 |
| **Total Liabilities** | **0** | **5,000** |

**Signed by one or two Trustees on behalf of all Trustees**

Signature Date of approval

Mary Jane Campbell, Chair

Sandra Holmes, Treasurer

**Notes to the accounts - for the year ended 31 July 2026**

**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:**

- **Unrestricted:** We received eleven donations ranging from £5 to £1,000.

- **Restricted:** We received a £50 donation towards the Old PO and a £2,000 donation towards the maintenance and management of the paddock.

**2 Grant income:**

| | Restricted funds to nearest £ |
|---|---|
| Scottish Land Fund - Old PO - purchase of loft ladder | 180 |
| Scottish Land Fund - fitting of loft ladder (hatch to be widened) | 287 |
| **TOTAL** | **467** |

**3 Fundraising income:**

£1,532 was raised:

- Community Lunches - £739
- Hamish Macbeth night - £793

**4 Rent from land and buildings:**

Informal use of the Old PO provided £480

**5 Fundraising costs:**

- £230 of unrestricted funds were spent on costs associated with the Hamish Macbeth night: hall hire; film licence; liquor licence and hospitality for two guest speakers (meal in Hotel). Accommodation was provided by a Trustee.

**6 Cost of charitable activities:**

| | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Total<br>to nearest £ |
|---|---|---|---|
| Insurance | 668.63 | | 668.63 |
| Plockton Hall - Airstrip open meeting | 25.00 | | 25.00 |
| Gift (wine) for logo artwork | 17.00 | | 17.00 |
| Website - domain name and hosting | 171.95 | | 171.95 |
| Plockton Hall - Traffic & Tourism open meeting with INCH Architects | 35.00 | | 35.00 |
| Repayment of Trustee loan (0% interest) | 5,000 | | 5,000 |
| Bank charges | 6.54 | | 6.54 |
| Loft ladder - SLF funded | | 360 | 360 |
| Strimmer and visor - paddock funds | | 313.99 | 313.99 |
| Gate for paddock - paddock funds | | 1,504.56 | 1,504.56 |
| Sign for paddock - paddock funds | | 90.00 | 90.00 |
| INC Architecture - first payment of Plockton Plan | | 5,743.94 | 5,743.94 |
| **Total** | 5,924 | 8,012 | 13,937 |

**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 2025 accounts.

**8 Purchase of fixed assets**

We purchased a loft ladder for the Old PO

**Trustee remuneration**

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

**Trustee expenses**

One Trustee was reimbursed £20 for paying for two liquor licences.

Ends