

OSCR

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts <small>v2</small>				
Report to the trustees/members of	Charity name	Muir of Ord and District Community Association				
Registered charity number		SC015378				
On the accounts of the charity for the period	Period start date				Period end date	
	Day	Month	Year	to	Day	Month Year
	1	October	2015		30	September 2016
Set out on pages						(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	<p>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. 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.</p>					
Basis of independent examiner's statement	<p>My 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 accounts.</p>					
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 					
Signed:	<i>Jeanne Boyd</i>			Date:	15/6/17	
Name:	JEANNE BOYD					
Relevant professional qualification(s) or body (if any):	FCCA					
Address:	34 TOWERHILL AVENUE CRADLEHALL INVERNESS IV2 5FB					

*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**

APPENDIX 1



Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	1	Oct.	2015		30	Sep.	2016

Office of the Scottish Charity Regulator

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Muir of Ord and District Community Association
Muir of Ord Community Association
SC015378
c/o Treasurer
Bankhead
Muir of Ord
Postcode IV6 7TN

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Brian Thom	President		
2	Alan Fraser	Secretary		
3	Jem Taylor	Treasurer		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The Association is a community organisation with membership open to all individuals resident within the district, defined as the area comprising the catchment areas of Mulbuie and Tarradale Primary Schools.

It is governed by a Deed of Trust which lays out the Association's primary functions. The daily running and administration of the Association by a Committee of Management is guided by a Constitution which clearly defines the Association's Aims and Objectives.

Trustee recruitment and appointment

Election at General Meeting
Ex-officio representation of various clubs within the community as laid out in the Constitution.

Objectives and activities

Charitable purposes

- To implement the conditions of the Deed of Trust
- To promote the well-being of the inhabitants of Muir of Ord and District by associating the local authorities, voluntary organisations and residents in a common effort to promote social and sporting activities, to foster a community spirit, to advance education and to achieve such aims as may be determined by the Association.
- To maintain and manage the Trust subjects used by the Association for activities promoted by the Association.
- The Association is non-political and non-sectarian.

Summary of the main activities in relation to these objects

The Association manages and maintains the Community Pavilion, the Sports Fields and the Recreation Grounds both on land held in trust and on land leased from The Highland Council.

The Association organises events including the annual Muir of Ord Gala, and the Christmas Meal for senior citizens in the district.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

The Pavilion continues to be run and maintained for community use.

The Gala continues to grow and this year was even more successful, as the Annual Accounts demonstrate.

The Association is preparing for re-organisation and merger with the Muir of Ord Hall and Facilities Company so as to achieve a modern structure and to reduce the volunteer effort required to maintain both organisations in parallel.

Financial review

Brief statement of the charity's policy on reserves

Monies ring-fenced for future development of facilities within the village are held separate from general funds.

Details of any deficit

n/a

Donated facilities and services (if any)

APPENDIX 1

Other optional information

The Association has three on-going restricted funds


- (1) **New Hall Fund** - £77,000 based on fundraising specifically for the development of new community facilities in Muir of Ord. This fund is expected to be used to support the development of a covered sports facility. This project is less well developed at present and is being explored by a small committee led by representatives of sports clubs in the village.
- (2) **Woodward Legacy** - £5,000 bequest specifically for maintenance of the Pavilion expected to be used for energy efficiency improvements
- (3) **Hearing Loop** – based on a donation of £542.50 by the Muir of Ord Art Group for a Hearing Loop in the Village Hall. It is anticipated that this fund will be disbursed in 2016 in support of a Film Club being set up under the auspices of the Muir of Ord Hall and Facilities Company.

The Association has also received some grants and donations for specific purposes, which have been spent in-year.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	
Full name(s)	JEREMY ANDREW TAYLOR
Position (e.g. Chair)	TREASURER
Date	22/June/2017