

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2022**  
**for**  
**Ormlie Community Association Ltd.**

Reid & Fraser  
Chartered Accountants  
15 Princes Street  
Thurso  
Caithness  
KW14 7BQ

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for the Year Ended 31 March 2022**

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**Report of the Trustees  
for the Year Ended 31 March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The aim of Ormlie Community Association Ltd is to address social, economic and environmental issues with a view to improving the lives of people living in Caithness and North Sutherland.

**Achievements and performance**

During the year under review through various projects and activities Ormlie Community Association Ltd continued to provide a range of services to provide benefit to a wide spectrum of the community from babies and toddlers, children and teenagers, young families, unemployed and adults.

**Report of the Trustees  
for the Year Ended 31 March 2022**

**ACHIEVEMENT AND PERFORMANCE**

Ormlie Community Association Ltd works in partnership with a range of organisations and agencies to deliver their services and activities.

Funding remains a concern in the current economic climate, however the value and benefit of the projects and services offered by the organisation continue to meet the aims of a range of funding sources.

We have continued with the following activities:

- The Mums group in Thurso and Wick.
- The Children and Young Peoples groups.
- The Silver Citizens Project offering a range of Activities for Older Adults.
- Get IT, our employability and digital access project to meet the needs of those affected by Covid-19, Welfare reform and lack of access to IT and Internet access.
- Services for the unemployed, including Employability Workshops.

New projects and improvements:

We have received funding for and are in the planning process of creating a Men's Shed. This project will be an evening activity, as this is what the participants wish.

We have received 2 funding streams to decorate our Mid Room. With this we will paint and decorate the room, purchase a new pool table, dart board etc. and also new sofas. This will create 2 zones; a quiet area and a recreational area to play pool, darts.

We deliver 2 Toddlers groups in our Community Centre (Bibs n' Burps). These have proved to be very successful and well attended by mums, dads and grandparents.

We have recently started a Toddler group in Halkirk. This is very popular and well attended.

We have adapted our Silver Citizens Project, at their request. They now have one evening group a week. This has proved to be a great success. They have themed food nights, film nights, card and board games as well as botcha and other activities.

We are in talks with Thurso Grows to create a working garden, where we can support our older adults, adults, children and youths to create vegetable patches, grow fruit and flowers and to enable us to be more sustainable.

The Ormlie Centre continues to be used primarily by ourselves. Usage by other voluntary organisations has increased to 4 groups and a sports groups regularly using the facility. The Community Centre is also used for occasional lets by a range of organisations. Ormlie Community Association Ltd continues to have discussions with Highland Council regarding future ownership of the Ormlie Community Centre.

We still remain focused with our aim to refurbish the Community Centre creating a larger updated kitchen capable of making lunches and snacks for our attendees and people in our Community.

Our Community are working with us to create a small toddlers play park in the grounds at the front of the Community centre.

The organisation continues to contribute to the Caithness Community Planning Initiative.

**FINANCIAL REVIEW**

**Financial position**

We have resumed traditional activities and increased activities to deliver new projects like Art for the Heart and an evening Silver group. We are in discussions to start a Men's shed and gardening group.

We continue to review all our services and have discussions with our Community to ensure all needs are identified allowing us to seek funding for new activities in the future.

**Report of the Trustees  
for the Year Ended 31 March 2022**

**FINANCIAL REVIEW**

**Reserves policy**

As the accounts show the lockdown of 2020 to March 2022 has greatly reduced our funds and revenue of the scope of our accounts is in place. That being said we have identified different activities to meet the users' needs. The trustees have always aimed to have unrestricted funds held by the charity to meet between 3 and 6 months of the resources expended. As ever the trustees will ensure that adequate reserves are maintained.

**FUTURE PLANS**

The Directors plans for the financial year 2022/23

- Review of OCA Policies and Procedures.
- Continue discussions with Highland council regarding OCA obtaining a lease, or possibility ownership of the Ormlie Centre to give further stability to the organisation.
- To create and implement policies that align with our views and aims, that are achievable for OCA to work toward reducing our carbon footprint.
- Focus heavily on working with the community to reduce, recycle and reuse.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

All the trustees fall due to retire at the Annual general meeting and, being eligible, offer themselves for re-election.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

SC221915 (Scotland)

**Registered Charity number**

SC028393

**Registered office**

108 Marr Terrace  
Thurso  
Caithness  
KW14 7SW

**Trustees**

Mr J Kelly  
Mr N Macdonald  
Mr M Mennie  
Mr S Mackie  
Miss J Mcphee (resigned 21.5.21)  
Miss C. C Mcphee (appointed 27.5.21)  
Mrs A N Davies (appointed 10.3.22)  
Miss A J Gibbons (appointed 10.3.22)  
Mr M McConnell (appointed 10.3.22)  
Miss K R M Mcphee (appointed 10.3.22)

**Company Secretary**

Ms J Calder

**Report of the Trustees  
for the Year Ended 31 March 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Linda Cameron FCCA CTA CA  
Reid & Fraser  
Chartered Accountants  
15 Princes Street  
Thurso  
Caithness  
KW14 7BQ

**Bankers**

Bank of Scotland  
25 Orlig Street  
Thurso  
KW14 7HQ

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 21 September 2022 and signed on its behalf by:

Ms J Calder - Secretary

**Independent Examiner's Report to the Trustees of  
Ormlie Community Association Ltd.**

I report on the accounts for the year ended 31 March 2022 set out on pages six to fifteen.

**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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report**

My examination was 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 seeking explanations from you as 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 connection with 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; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 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.

Linda Cameron FCCA CTA CA  
Reid & Fraser  
Chartered Accountants  
15 Princes Street  
Thurso  
Caithness  
KW14 7BQ

Date: .....

**Ormlie Community Association Ltd.**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	407	-	407	-
<b>Charitable activities</b>					
Charitable Activities		-	73,180	73,180	134,635
Other trading activities	3	-	656	656	150
Investment income	4	-	3	3	20
Other income	6	-	146	146	90
<b>Total</b>		<u>407</u>	<u>73,985</u>	<u>74,392</u>	<u>134,895</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	7				
Charitable Activities		-	112,423	112,423	106,520
<b>NET INCOME/(EXPENDITURE)</b>		<b>407</b>	<b>(38,438)</b>	<b>(38,031)</b>	<b>28,375</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>8,901</b>	<b>144,620</b>	<b>153,521</b>	<b>125,146</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>9,308</b></u>	<u><b>106,182</b></u>	<u><b>115,490</b></u>	<u><b>153,521</b></u>

The notes form part of these financial statements



**Ormlie Community Association Ltd. (Registered number: SC221915)**

**Balance Sheet  
31 March 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	-	10,419	10,419	8,756
<b>CURRENT ASSETS</b>					
Debtors	14	-	-	-	5,517
Cash at bank		<u>9,308</u>	<u>97,763</u>	<u>107,071</u>	<u>141,248</u>
		<b>9,308</b>	<b>97,763</b>	<b>107,071</b>	<b>146,765</b>
<b>CREDITORS</b>					
Amounts falling due within one year	15	-	(2,000)	(2,000)	(2,000)
<b>NET CURRENT ASSETS</b>		<u><b>9,308</b></u>	<u><b>95,763</b></u>	<u><b>105,071</b></u>	<u><b>144,765</b></u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>9,308</b>	<b>106,182</b>	<b>115,490</b>	<b>153,521</b>
<b>NET ASSETS FUNDS</b>	16	<u><b>9,308</b></u>	<u><b>106,182</b></u>	<u><b>115,490</b></u>	<u><b>153,521</b></u>
Unrestricted funds				<b>9,308</b>	8,901
Restricted funds				<b>106,182</b>	<b>144,620</b>
<b>TOTAL FUNDS</b>				<u><b>115,490</b></u>	<u><b>153,521</b></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**Balance Sheet - continued**  
**31 March 2022**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 September 2022 and were signed on its behalf by:

Mr J Kelly - Trustee

**Notes to the Financial Statements  
for the Year Ended 31 March 2022**

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Play Area	- 10% straight line
Home Zone	- 10% straight line
Macauley View	- 10% straight line
Fixtures, fittings & equipment	- 15% straight line

**TAXATION**

The charity is exempt from corporation tax on its charitable activities.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**2. DONATIONS AND LEGACIES**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Donations	<u>407</u>	<u>-</u>

**3. OTHER TRADING ACTIVITIES**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Income - Rental income	<u>656</u>	<u>150</u>

**4. INVESTMENT INCOME**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<u>3</u>	<u>20</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	<b>2022</b>	<b>2021</b>
	<b>Charitable Activities</b>	<b>Total activities</b>
	<b>£</b>	<b>£</b>
Grants	62,621	98,328
CJRS Grants	<u>10,559</u>	<u>36,307</u>
	<u>73,180</u>	<u>134,635</u>

Grants received, included in the above, are as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Highland Council	-	1,000
Children In Need	10,000	39,500
Robertson Trust	5,500	5,500
Foundation Scotland	19,955	4,938
MFR/Bauer Cash for Kids	4,266	-
Big Lottery Fund	-	33,224
Development Trusts Association Scotland	10,000	10,000
Charles Hayward Foundation	-	3,000
Tesco Bags for Help	-	1,166
Age Scotland	2,000	-
Vinci Foundation	4,400	-
Anne Duchess of Westminster's Fund	5,000	-
Arnold Clark	1,000	-
Groundwork UK	<u>500</u>	<u>-</u>
	<u>62,621</u>	<u>98,328</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

## 6. OTHER INCOME

	2022	2021
	£	£
Other Income	<u>146</u>	<u>90</u>

## 7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Grant funding of activities	Support costs	Totals
	£	£	£	£
Charitable Activities	<u>109,147</u>	<u>1,596</u>	<u>1,680</u>	<u>112,423</u>

## 8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	90,177	91,276
Staff training	1,800	420
Rent, rates & insurance	3,785	2,598
Light & heat	1,001	1,279
Repairs & maintenance	538	556
Printing, postage & stationery	1,367	1,260
Activities	2,260	-
Travelling & subsistence	805	99
Professional fees	840	1,345
Telephone	1,830	1,368
General expenses	1,271	1,558
Depreciation	<u>3,473</u>	<u>3,046</u>
	<u>109,147</u>	<u>104,805</u>

## 9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	<u>3,473</u>	<u>3,046</u>

## 10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**10. TRUSTEES' REMUNERATION AND BENEFITS - continued**

**TRUSTEES' EXPENSES**

One Trustee was reimbursed the sum of £296 for general expenses, repairs and travel costs incurred on behalf of the charity (£694 - 2021).

**11. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2022	2021
Management	1	1
Support	11	8
	<u>12</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Charitable Activities	-	134,635	134,635
Other trading activities	-	150	150
Investment income	-	20	20
Other income	-	90	90
<b>Total</b>	<u>-</u>	<u>134,895</u>	<u>134,895</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activities	-	106,520	106,520
<b>NET INCOME</b>	-	28,375	28,375

**RECONCILIATION OF FUNDS**

<b>Total funds brought forward</b>	8,901	116,245	125,146
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>8,901</u>	<u>144,620</u>	<u>153,521</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

## 13. TANGIBLE FIXED ASSETS

	£	£	£	£	£	£	£	£
				Play Area	Home Zone	Fittings & Equipment	Macauley View	Total
<b>COST</b>								
At 1 April 2021				208,071	284,743	25,994	43,133	561,941
Additions				-	-	5,136	-	5,136
Disposals				-	-	-	-	-
At 31 March 2022				<u>208,071</u>	<u>284,743</u>	<u>31,130</u>	<u>43,133</u>	<u>567,077</u>
<b>DEPRECIATION</b>								
At 1 April 2021				207,874	284,743	17,437	43,133	553,187
Charge for the year				197	-	3,276	-	3,473
Eliminated on disposal				-	-	-	-	-
At 31 March 2022				<u>208,071</u>	<u>284,743</u>	<u>20,713</u>	<u>43,133</u>	<u>556,660</u>
<b>NET BOOK VALUE</b>								
At 31 March 2022				<u>-</u>	<u>-</u>	<u>10,417</u>	<u>-</u>	<u>10,417</u>
At 31 March 2021				<u>197</u>	<u>-</u>	<u>8,557</u>	<u>-</u>	<u>8,754</u>

## 14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	-	5,367
Prepayments and accrued income	<u>-</u>	<u>150</u>
	<u>-</u>	<u>5,517</u>

## 15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accruals and deferred income	<u>2,000</u>	<u>2,000</u>

## 16. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	8,901	407	9,308
<b>Restricted funds</b>			
Restricted Funds	144,620	(38,438)	106,182
<b>TOTAL FUNDS</b>	<u>153,521</u>	<u>(38,031)</u>	<u>115,490</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

## 16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	407	-	407
<b>Restricted funds</b>			
Restricted Funds	73,985	(112,423)	(38,438)
<b>TOTAL FUNDS</b>	<u>74,392</u>	<u>(112,423)</u>	<u>(38,031)</u>

## Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	8,901	-	8,901
<b>Restricted funds</b>			
Restricted Funds	116,245	28,375	144,620
<b>TOTAL FUNDS</b>	<u>125,146</u>	<u>28,375</u>	<u>153,521</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Restricted funds</b>			
Restricted Funds	134,895	(106,520)	28,375
<b>TOTAL FUNDS</b>	<u>134,895</u>	<u>(106,520)</u>	<u>28,375</u>



**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.