

Nether Lochaber Village Hall SCIO

Scottish Charity Number SC053527

Receipts and Payments

For the period 23rd July 2024 to 31st December 2025

Independent examiner's report to the trustees on the unaudited accounts of Nether Lochaber Village Hall.

I report on the accounts of the Charity for the period 23rd July 2024 to 31st December 2025 which are set out on pages 3 to 6.

Respective responsibilities of trustees and independent examiner

The trustees are responsible for the preparation of the accounts in accordance with generally accepted accounting principles. It is my responsibility to examine the accounts and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination includes a review of the accounting records kept by the organisation 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 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 generally accepted accounting principles
Accounts Regulations, and
- * to prepare accounts which accord with the accounting records
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.



Marie McMillan Cert Acct (Open)
Date: - 2, / - f (2026
Finance Manager
Voluntary Action Lochaber
An Drochaid, Claggan Road
Fort Wilfum
PH33 6PH



Nether Lochaber Village Hall SCIO
Receipts and Payments Accounts
For the period 23rd July 2024 to 31st December 2025
Scottish Charity Number SC053527

		Period to 31st December 2025 Unrestricted £	Period to 31st December 2025 Restricted £	Period to 31st December 2025 Total £
Receipts	Note			
Grants and Donations				
Grants	4	1,320	-	1,320
Donations	5	4,144	-	4,144
Bank interest received		-	-	-
Fund Raising				
Cashback		2	-	2
Lunches		1,956	-	1,956
Raffle		2,768	-	2,768
Coffee Morning		1,202	-	1,202
Book Sales		200	-	200
Total Receipts		11,592	-	11,592
Payments				
Charitable Activities				
Insurance		641	-	641
Hall Hire		249	-	249
Non Domestic Rates		630	-	630
Signedage / Misc		396	-	396
Governance Costs				
Independent Examination	7	100	-	100
Total Payments		2,016	-	2,016
Surplus/ (Deficit) for the year before transfers		9,576	-	9,576
Transfers between funds	6	-	-	-
Surplus/ (Deficit) for the year		9,576	-	9,576

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	Period to 31st December 2025 Unrestricted £	Period to 31st December 2025 Restricted £	Period to 31st December 2025 Total £
Statement of Balances - as at 31st December 2025			
Opening cash at bank and in hand	-	-	-
Add Income	11,592	-	11,592
Less Expenditure	11,592	-	11,592
Transfers	2,016	-	2,016
	6	-	-
Closing cash at bank and in hand	9,576	-	9,576
Bank and Cash Balances			
Club & Societies Current Account	9,576	-	9,576
Outstanding Lodgements	-	-	-
Outstanding Items	-	-	-
Petty Cash	-	-	-
9 & 10	9,576	-	9,576

Signed on behalf of all Trustees

Ann Marie Cameron

Name: *ANN MARIE* Treasurer
 Date: *CAMERON*

20104126
 The notes on pages 5 to 6 form part of these financial statements

Nether Lochaber Village Hall SCIO
Scottish Charity Number SC053527
Notes to the accounts
For the period 23rd July 2024 to 31st December 2025

1 Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with generally accepted accounting principles.

This is the first set of accounts since the Charity was registered on 23rd July 2024.

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the committee in furtherance of the objects of the organisation. The committee maintain a single unrestricted fund for the day-to-day running of the organisation.

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

3 Related party transactions

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

4 Grants

	Unrestricted Funds	Restricted Funds	Total 2025
Highland Council	1,320	-	1,320
	<u>1,320</u>	<u>-</u>	<u>1,320</u>

5 Donations

	Unrestricted Funds	Restricted Funds	Total 2025
Tfr from Unincorporated Organisation	3,999	-	3,999
Misc Donations	145	-	145
	<u>4,144</u>	<u>-</u>	<u>4,144</u>

6 Transfers between funds

There were no transfers between funds during the period.

7 Governance Costs

	Unrestricted Funds	Restricted Funds	Total 2025
Independent Examination	100	-	100
	<u>100</u>	<u>-</u>	<u>100</u>

8 Volunteers

The trustees would like to record their thanks to all the volunteers who dedicate a significant amount of time and effort to the charity without remuneration to the charity.

9 Unrestricted Funds

	At 23rd July 2024	Incoming	Outgoing	Transfers	At 31st December 2025
Unrestricted Funds	-	11,592	(2,016)	-	9,576
	-	11,592	(2,016)	-	9,576

10 Restricted Funds

	At 23rd July 2024	Incoming	Outgoing	Transfers	At 31st December 2025
Restricted Funds	-	-	-	-	-
	-	-	-	-	-