

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	10	2023		30	09	2024

Reference and administration details

Charity name	Rosehall Village Hall Committee
Other names charity is known by	
Registered charity number	SCO51320
Charity's principal address	<div></div> <div>The Old Library, Altass</div> <div>Lairg</div> <div>Sutherland</div> <div>Postcode IV27 4EU</div>

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	Chair		Elected by Council
2	Vice Chair		Elected by Council
3	Treasurer		Elected by Council
4	Secretary		Elected by Council
5	Member		Elected by Council
6	Member		Elected by Council
7	Member		Elected by Council
8	Member		Elected by Council
9	Member		Elected by Council
10	Member		Elected by Council
11	Member		Elected by Council
12	Member		Elected by Council
13			
14			
15			
16			
17			
18			
19			

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

SCVO Model SCIO Constitution (two tier)

Trustee recruitment and appointment

We aim to have a management committee that is drawn from those clubs, societies and other bodies that frequently use the hall and its services. Thus, when a member departs for any reason, we seek to replace them with another member of that group. The committee also contains members who have been co-opted either because of special skills or an interest in the hall and its work.

Objectives and activities

Charitable purposes

Our sole charitable purpose is to provide, maintain and manage the community hall for the use of the community in general.

Summary of the main activities in relation to these objects

To achieve this purpose is primarily a question of money raising and money management, since without money we can purchase neither heat, nor light nor any of the tradesmen required to keep a 75 year old timber building in good order.

APPENDIX 1

Achievements and performance

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

The local school regularly hires the hall for dance, gym and other events
Other hires included a wedding, a wake and Northern Basket Weavers
Weekly exercise classes took place throughout the year
We had Church & Fours Season sales, Mountain Rescue training, two
windfarm inquiries, quiz nights, and community tea parties
There have been three windfarm exhibitions
We have had nine music events and one visit by a travelling theatre

Significant expenses during the year includes a path repair kit, new
dishwasher, the music licence and the three-year entertainment licence

Financial review

Brief statement of the charity's policy on reserves

Our normal annual turnover is too small to allow us to have any formal policy on the retention of reserves, but we do try to retain at least one year's normal expenditure in hand

Details of any deficit

There has been a problem with the Feed In Tariff provider which is hopefully now resolved. We estimate that we should shortly receive £700 of outstanding payments

Donated facilities and services (if any)

APPENDIX 1

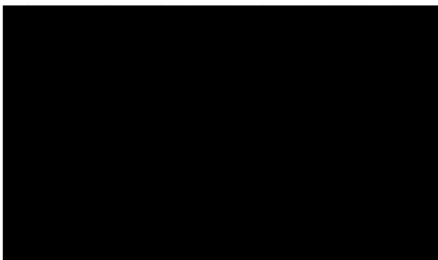
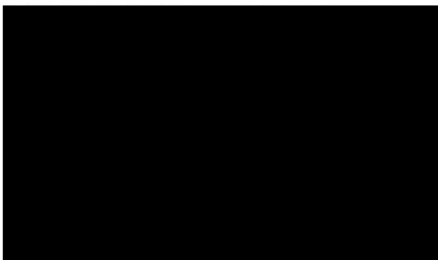
Other optional information

All 2023/24 accounts are submitted herewith

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)		
Position (e.g. Chair)	Chair	Treasurer
Date	27/10/24	30/10/24

Independent examiner's report on the accounts Rosehall Village Hall Committee

Report to the
trustees/members of

Registered charity
number

SC051320

On the accounts of the
charity for the period

Period start date

Day
1st

Month
October

Year
2023

to

Period end date

Day
30th

Month
September

Year
2024

Set out on pages

6 to 11

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) 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.

Basis of independent
examiner's statement

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.

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, and
 - 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.

Signed:

Name:

Date: 31st October, 2024

Relevant professional
qualification(s) or body
(if any):

Address:

Receipts and payments accounts

For the period
from

1st October 2023

to

30th September 2024

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations					0	0
Legacies					0	0
Grants	2200				2200	9766
Receipts from fundraising activities	3780				3780	8524
Gross trading receipts	2224				2224	3973
Income from investments other than land and buildings					0	0
Rents from land & buildings					0	0
Gross receipts from other charitable activities					0	0
Other - sale of assets					0	0
A1 Sub total	8204				8204	22263
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					0	
Proceeds from sale of investments					0	
A2 Sub total	0	0	0	0	0	0
Total receipts	8204	0	0	0	8204	22263
A3 Payments						
Expenses for fundraising activities	2,770				2,770	7,344
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	6,262				6,262	13,041
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	-				-	50
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
Loan repayment					-	-
A3 Sub total	9,032	-	-	-	9,032	20,435
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	9,032	-	-	-	9,032	20,435
Net receipts / (payments)	- 828	-	-	-	- 828	1,828
A5 Transfers to / (from) funds						
	-	-	-	-	-	-
Surplus / (deficit) for year	- 828	-	-	-	- 828	1,828

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	21,559.28				21,559.28	19,731.79
	Surplus / (deficit) shown on receipts and payments account	(827.32)				(827.32)	1,827.49
						-	
						-	
	Cash and bank balances at end of year	20,731.96	-	-	-	20,731.96	21,559.28
	(Agree balances with receipts and payments account(s))						

Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments			
	Total	-	-

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets				
Debtors - hall hire receipts not rec'd at year end	Unrestricted		-	-
	Total	-	-	-

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities			
	Total	-	-

Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities			
	Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

27/10/24

30/10/24

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

--

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Cost of Living Award		1	1,000
Contribution towards dishwasher, worktop and bar		1	1,200
		Total	2,200

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
--	---

Authority under which paid**C3b Trustee remuneration - details**

	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
---	---

Number of trustees £

C4b Trustee expenses - details

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

--

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Highland Council	1,000.00		1,000.00	
Beinn Tharsuin	1,200.00		1,200.00	-
			-	-
			-	-
			-	-
			-	-
Total	2,200.00	-	2,200.00	-
	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Caretaking	850				850	800
Utilities	2010				2010	1659
Insurance	916				916	792
Joinery & Plumbing	125				125	540
Electrical work	0				0	0
Other	5131				5131	16644
					0	0
					0	0
					0	0
					0	0
					0	0
Total	9032	0	0	0	9032	20435

reference error

reference error

reference error
Page 9

Additional analysis (2)

5 Breakdown of unrestricted funds

	General Fund				Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	-
Grants	2,200.00				2,200.00	9,766.00
Receipts from fundraising activities	-				-	-
Gross trading receipts	6,004.00				6,004.00	12,497.00
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Repayment of loan					-	-
Sub total	8,204.00	-	-	-	8,204.00	22,263.00
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	8,204.00	-	-	-	8,204.00	22,263.00
Payments						
Expenses for fundraising activities	-				-	
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	8,991.58				8,991.58	20,435.00
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Sub total	8,991.58	-	-	-	8,991.58	20,435.00
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	8,991.58	-	-	-	8,991.58	20,435.00
Net receipts / (payments)	-787.58	-	-	-	-787.58	1,828.00
Transfers to / (from) funds	-				-	-700.32
Surplus / (deficit) for year	-787.58	-	-	-	-787.58	1,127.68

Nature and purpose of funds

The unrestricted funds are devoted to the expenses of running and maintaining the community hall.

Additional analysis (3)

6 Breakdown of restricted funds

					Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	-
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Other - bridging loan					-	-
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities					-	-
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Loan repayment					-	-
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds						
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						