

Skipness Village Hall

Accounts for year the ended 31 March 2025

Charity No: SC 028768

Reference and Administrative Information

Charity Name:	Skipness Village Hall	Skipness Village Community Hall SCIO
Charley Registration Number:	SC028768	SC 053406 (new entity not yet trading)
Contact Address:	GlebeHouse Skipness Argyll & Bute PA296XT	

Charity Trustees	appointed
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Independent Evaluator

Main Bankers	Virgin Money Longrow Campbeltown Argyll
Secondary Banken	Bank of Scotland Lochgilphead

Skipness Village Hall (SVH) Trustees' Annual Report for the year ended 31 March 2025

Structure, Governance and Management

Governing Document

The Organisation is undergoing a period of administrative reform with day to day activities passed to the trustees of the new SCIO, Skipness Community Village Hall (SVCH). At the same time until the assets are transferred across to the new organisation these accounts are drawn up for the existing charity (SVH) subject to the original Trust Deed.

Recruitment and Appointment of Trustees

The Trust Deed nominates Trustees whose role is very restricted. The Trust Deed delegates the running of the Hall to a Management Committee (now a Board) who, with certain provisos, appoint Trustees. For the purpose of reporting all members of the Management Committee are listed as Trustees. Going forward all members will vote for the appointment of Trustees, who will form the Board of Trustees.

Organisational Structure

Originally, the Trustees had no active role in the management of the Hall, this being delegated in the Trust Deed to a Management Committee. The Management Committee managed all aspects of running and maintaining the Hall. Day to day management has now been passed to the new Board of Trustees (of SVCH). This Board reports annually to an Annual General Meeting at which all registered members, who are residents of the Skipness ward and above the age of eighteen are, entitled to attend and vote. New members must meet the eligibility criteria and must be approved by three existing trustees.

Objectives and Activities

The purpose of the Charity is to hold and maintain the Village Hall for the benefit of the population of a Skipness. Much of the work carried out by the Charity relates to maintaining the property to ensure its availability for the community. The benefits that the Charity seeks to provide relate to the education and social improvement of the area and to provide a recreational resource. In practice, this involves, inter alia, the running of social events such as dances and communal meals. The hall is also used as an outreach surgery by the Carradale Medical Practice and for local election ballots.

Achievements and Performance

During the year there has been considerable activity with the proposal to restore the hall resulting in considerable fund-raising activity. Surveys have been undertaken that provide the basis for the restoration plan. There has been a vigorous programme of fund-raising. An architect was appointed to produce plans and costings for phase one of the restoration.

The Health and Wellbeing agenda has been addressed through evenings of Qi Gong, Tai Chi and Salsa. A number of quiz nights were well supported and the Christmas dance was well attended. The Trust continued to host the doctor's weekly surgery and was a centre for vaccination programmes. The hall was used for local elections and one general election for the UK parliament.

Trustees' Annual Report (cont)

Year ended 31 March 2025

Financial Review

In the year under review there was an overall surplus of £55,663.54. Within the overall surplus there was a surplus in Restricted Funds of £56,291.64 and a deficit in Unrestricted Funds of £628.10 (20.24 a deficit of £225.93). There was a major fund raising drive to finance a proposed restoration of the hall. At the year end the Restricted Restoration Fund stood at £72,680.92. In addition there is a Restricted Fund for health and wellbeing of £869.95. Whilst a deficit in Unrestricted Funds is never welcome, it is the opinion of the Board that there were numerous donations and contributions that were designated by contributors for the Restoration Fund which in other years would have gone into the Unrestricted Fund to meet running expenses. Given this proviso, the Trustees consider that the Hall continues to be viable. The opening balance at bank was £32,393.13 and the closing balance was £88,056.67.

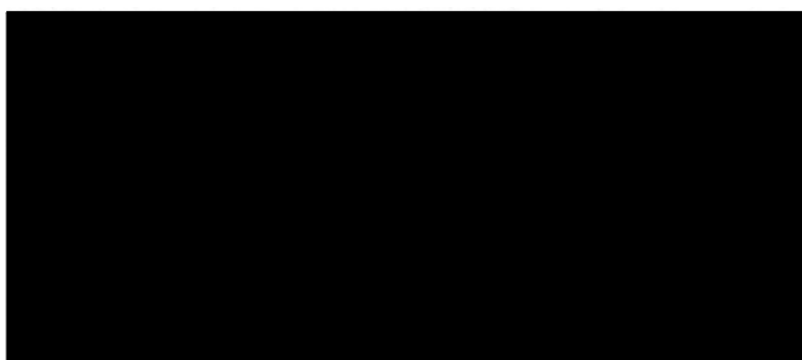
Reserves Policy

It is the charity's policy to hold sufficient reserves to meet such liabilities as might occur. At the year end the Charity held Unrestricted cash funds of £14,505.80. Given the scale of the works to be taken over the next few years the Trustees consider that the accumulation of reserves is necessary.

Statement of Trustees' Responsibilities

The members of the Board of Trustees (previously the Management Committee) must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Village Hall (going forward the Community Village Hall) during the financial year. The members of the Board are responsible for keeping proper accounting records which on request, must reflect the financial position of the charity at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the Hall and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Date 19.11.25

Independent Examiner's Report to: the Trustees of Skipness Village Hall

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 5 to 7

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.

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.

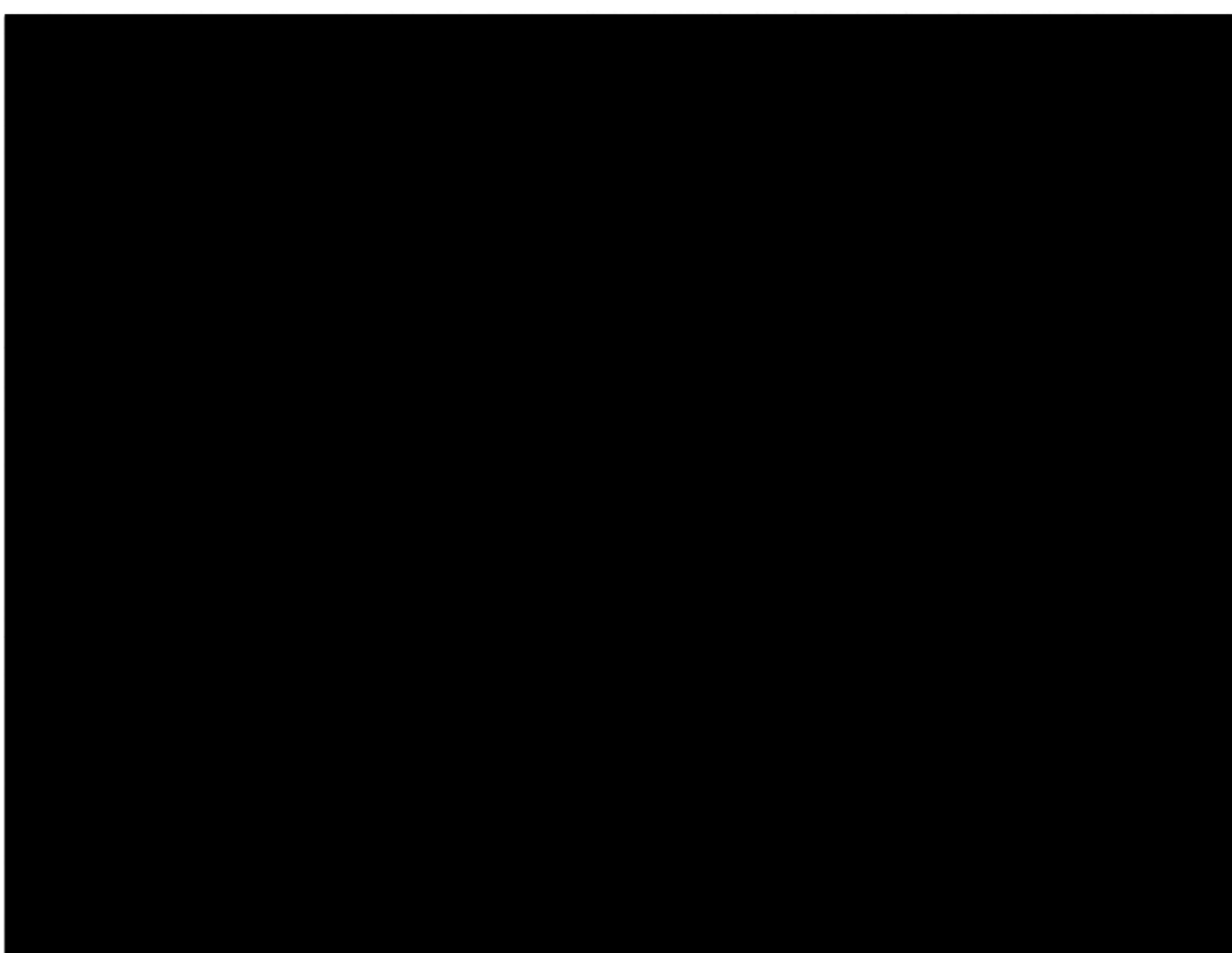
Basis of independent examiner's statement

An 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 view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

- I. 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.



Date 11th November 2025

Skipness Village Hall
Receipts and Payments Account
Year ended 31 March 2025

		Unrestricted Funds	Restricted Funds	Total	
		2025	2025	2025	2024
	Note	£	£	£	£
Receipts					
Donations	3		6,575.25	6,575.25	3.00
Activities for Generating Funds(inc. brick sales)	3+7	1,989.75	6,163.49	8,153.24	218.00
Bank & Deposit interest	3		1,761.45	1,761.45	0.00
Rental of premises		1,810.00		1,810.00	1,968.00
Grants	3		44,857.00	44,857.00	4,970.00
Other Receipts (including raffles and sales)			10,836.47	10,836.47	102.00
Total Receipts		3,799.75	70,193.66	73,993.41	7,261.00
Payments					
Fund raising expenses	3+7	23.34	650.54	673.88	68.36
Hall Maintenance costs		0.00		0.00	2,685.20
Hall heat, light and power (electricity costs)	6	2,884.36		2,884.36	492.00
Hall insurance		1,485.90		1,485.90	1,371.87
Restricted Funds disbursements (architect fees)	3		13,251.48	13,251.48	489.61
Miscellaneous		34.25		34.25	236.88
Purchase of assets		0.00		0.00	0.00
Total payments for Charitable activities		4,427.85	13,902.02	18,329.87	5,343.92
Governance costs		0.00	0.00	0.00	0.00
Total Payments		4,427.85	13,902.02	18,329.87	5,343.92
 Surplus/-Deficit for the year					
	3	<u>-628.10</u>	<u>56,291.64</u>	<u>55,663.54</u>	<u>1,917.08</u>

Slipness Village Hall
Statement of Balances
At 31 March 2025

	unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<u>Bank & Deposit Balances</u>				
Bank & deposit balances brought forward	15,133.90	17,259.23	32,393.13	17,912.75
Movement in year:				
Excess (- shortfall) of Receipts over Payments for the year	-628.10	56,291.64	55,663.54	1,917.00
 Movement Unrestricted/Restricted Bank & deposit balances carried forward	<u>14,505.80</u>	<u>73,550.87</u>	<u>88,056.67</u>	<u>19,829.75</u>
 <u>Investments at market value</u> (cost £ 0)			<u>0.00</u>	<u>0.00</u>
<u>Assets</u>				
Hall at acquisition cost			0.00	0.00
			<u>0.00</u>	<u>0.00</u>
 <u>Liabilities</u>				
			<u>0.00</u>	<u>0.00</u>

the accounts were approved by the Board of Trustees on 19th November 2025.

For and on behalf of the Slipness Village Hall Board of Trustees

Skipness Villaz:e Hall

Notes to theAccounts

1. Basis of preparation of these accounts

The accounts are prepared on a receipts and payments basis and no accruals are made for liabilities incurred and not met within the year nor is income due but not received included. Any transactions that would have a material effect on the und-erstanding of the underlying financial position of the Ha are explained in the Notes to the Accounts.

2. Trustee Remuneration and Related Party T'ransactions

There were no payments to Trustees or related persons in the year.

3. Movement in Funds

	At 1 April			At31 Mar
	2024	Receipts	Payments	2025
Unrestricted funds	£	£	£	£
General Fund	15,123.51	3,799.75	4,427..85	14,495.41
Transfer from Restricted (TSC1)	10.39	0.00		10.39
Total	15,133.90	3,799.75	4,427.85	14,505.80
Restricted Funds				
Third Sector Interface	1,474.95		605.00	869.95
Restoration	15,784.28	70,193.66	13,297.02	72,680.92
Total	17,259.23	70,193.66	13,902.02	73,550.87
Total Funds	32,393.13	73,993.41	18,329.87	88,056.67

Purpose of Designated Funds

The Third Sector Interface grant was for Health and Wellbeing projects.
The Restoration Fund is for the upgrading of the fabric of the Hall.

4. Purchase of assets

	2025	2024
Credit Card reader	0.00	94.80
	0.00	94.80

5. Underlying surplus/deficit/-,

During the ye.ar there was ru.b. overall surplus of £55,664. This was made up of a surplus in Restricted Funds of £56,292 and a deficit of £628 in Unrestricted Funds. Had the cost of bricks and legal services been accounted for in this financial year then the surplus would have been reduced to £50,791. The Resticted Funds can only be used for specified purposes and cannot be used to meet routine running costs, consequently, the underlying deficit was £628 compared to a deficit of £226 in 2024.

6. Electlicity co.sts

During the year the hall switched to a new provider and undertook a fresh meter reading, which resulted in a considerable bill of £2,884 compared to a cost of £492.in the previous year. Essentially, we had been underpaying on the previous monthly direct debit

7. Cost of bricks

Whilst the cw-rent accounting policy does not include accruals, it should be recognised that, following the sale of bricks for £6,163,,the gross profit was £3,641 after deducting the cost of £2,522,, which was not paid until the next financial year.

8. Legal Costs

£2,351 was billed for legal costs associated with the transfei: of ownership of the hall to the new SCIO, which will have effective management of the hall in 202. The invoice was paid in April of the 2025-26 fmancial year and consequently is not reflected in these accounts.