

APPENDIX 1

OSCR

Scottish Charity Regulator

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
	1	Jan	2025		31	Dec	2025

Reference and administration details

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

Toberonochy Village Hall Trust	
SC 047061	
Toberonochy Village Hall	
Toberonochy	
Isle of Luing	
By Oban	Postcode PA34 4UE

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	E Martin Whitmore	Chair and Secretary		
2	Mary Whitmore	Treasurer		
3	Peter Roberts			
4	Paula Roberts			
5	Tiery Somer			
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

Constitution.

Trustee recruitment and appointment

The Trustees are members of the managing committee. All members of the committee are honorary and retire at the annual AGM but are eligible for re-election. The AGM of the Trust elects honorary officers to fill the posts of Chairman, Secretary and Treasurer.

Objectives and activities

Charitable purposes

To run and maintain Toberonochy Village Hall as an inclusive, welcoming hub for all local residents, regardless of age, background, or ability.

Summary of the main activities in relation to these objects

The hall was used by the local table tennis group and for an Xmas community lunch. It was rented out to an alternative therapist, to a group running yoga days using the hall yoga equipment, and for local meetings of Luig Community Council and Luig Social committee. Fire extinguishers were serviced and electrical items PAT tested.

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Achievements and performance

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

The island table tennis group used the hall and table tennis equipment most weeks throughout the year, with between 4 and 8 people attending each session.

The Xmas community lunch provided an opportunity for villagers to come together and enjoy a meal in the warmth of the hall, helping reduce social isolation.

The hall was rented to an alternative therapist and to a yoga group bringing these activities to the island and making them accessible to all. It was also regularly rented to the Community Council and to the Social Committee enabling village people to attend these meetings.

Financial review

Brief statement of the charity's policy on reserves

The trustees aim to maintain a £5,000 emergency fund to cover essential maintenance and emergency repairs which can be particularly expensive on old buildings and to cover any unexpected periods of lower income.

Details of any deficit

None

Donated facilities and services (if any)

Volunteers donated time for cleaning the hall, delivering the Xmas community lunch, donating refreshments, taking hall bookings and undertaking general maintenance of the hall and grounds.

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Other optional information

Declaration

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

Signed on behalf of the charity's trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)	Edward Martin Thomas Whitmore	
Position (e.g. Chair)	Chair	
Date	10/9/2026	

Enter charity name below

Enter SC No below

SC



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	Jan	2025		31	Jan	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	628				628 -	434
Legacies					-	
Grants					-	
Receipts from fundraising activities	116				116 -	
Gross trading receipts					-	
Income from investments other than land and buildings	113				113 -	
Rents from land & buildings	300				300 -	435
Gross receipts from other charitable activities	85				85 -	283
					-	
A1 Sub total	1242 -	-	-	-	1242 -	1152 -
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	1242 -	-	-	-	1242 -	1152 -
A3 Payments						
Expenses for fundraising activities	1363				1363 -	1328
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					-	
Other					-	
					-	
A3 Sub total	1363 -	-	-	-	1363 -	1328 -
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	1363 -	-	-	-	1363 -	1328 -
Net receipts / (payments)	1242 -	-	-	-	1242 -	1152 -
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(120) -	-	-	-	(120) -	(176) -

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	10392				1039 -	9504
	Surplus / (deficit) shown on receipts and payments account	(120)				(120) -	(176)
						-	
						-	
	Cash and bank balances at end of year	1027 -	-	-	-	1027 -	1039 -
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	nil			
		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	Toberonochy Hall - owned asset	Value not appraised			
	Cinema equipment			1000	
	Chairs			600	
	Kitchen equipment			500	
	Yoga equipment			150	
		Total	-	-	-

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

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

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

Signature*

Print Name

Date of approval

PFRoberts
Mary E. Whitmore

Peter F. Roberts
Mary E. Whitmore

15/9/25
15/9/25

* Please note - OSCR will accept digital or typed signatures

Section C Notes to the Accounts

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

The charity holds a single Unrestricted General Fund. The nature of this fund is to hold all core income, and its purpose is to cover the day-to-day running costs, utilities, and general maintenance of Toberonochy Village hall in furtherance of our charitable objectives.

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants				
			Total	X -

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
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	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
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		Number of trustees	£
C4b Trustee expenses - details			

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				X

C6 Other information	The village hall and surrounding land are owned by the charity, having been gifted to the community many years ago. No historical cost or valuation is available. The building is held as a functional heritage asset to fulfil our charitable objectives and is insured for rebuilding purposes.
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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 £
All donations	628				628 -	434
					-	
					-	
					-	
Total	628 -	-	-	-	628 -	434 -
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-
	-	-	-	-

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 £
Bank interest	113				113 -	154
SSEN compensation	85				85 -	0
hall income	300				300 -	435
fundraising activities	116				116 -	56
					-	
					-	
					-	
Total	614 -	-	-	-	614 -	645 -
	-	-	-	-	-	-

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 £
Insurance	616				616 -	516
Electricity	378				378 -	597
TV licence	169				169 -	159
Fire testing	130				130 -	0
PAT testing	70				70 -	0
					-	
					-	
					-	
					-	
Total	1363 -	-	-	-	1363 -	1272 -
	-	-	-	-	-	-

SC

Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Genera						
Receipts						
Donations	628				628 -	434
Legacies					-	
Grants					-	
Receipts from fundraising activities	116				116 -	
Gross trading receipts					-	
buildings	113				113 -	
Rents from land & buildings	300				300 -	435
Gross receipts from other charitable activities	85				85 -	283
Sub total	1242	-	-	-	1242 -	1152 -
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	1242	-	-	-	-	1152 -
Payments						
Expenses for fundraising activities	1363				-	1328
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					-	
Sub total	1363	-	-	-	-	1328 -
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	1363	-	-	-	1363 -	1328 -
Net receipts / (payments)	1242	-	-	-	1242 -	1152 -
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(120)	-	-	-	(120) -	(176) -
Nature and purpose of funds						

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	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					-	
Gross receipts from other charitable activities					-	
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					-	
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

The charity holds a single Unrestricted General Fund. The nature of this fund is to hold all core income, and its purpose is to cover the day-to-day running costs, utilities, and general maintenance of Toberonochy Village hall in furtherance of our

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		Independent examiner's report on the accounts V2					
Report to the trustees/members of	Charity name	Toberonochy Village Hall Trust					
	Registered charity number	SC					
	On the accounts of the charity for the period	Period start date			Period end date		
	Day	Month	Year	to	Day	Month	Year
	1	January	2025		31	Decembe	2025
Set out on pages	No additional sheets						(remember to include the page numbers of additional sheets)
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 (as amended). 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 2006 Accounts Regulations. 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 [other than that disclosed on the attached page*] - 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.						
Signed**:	T. Jaffrelot				Date:	23.04.2026	
Name:	Tian Jaffrelot						
Relevant professional qualification(s) or body (if any):	Owner of caravan park						
Address:	4 Cnoc Mhor, Balvicar, Oban, PA34 4TG						

*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.

**OSCR will accept digital or typed signatures.

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