Ullapool Village Hall Association

Ullapool Village Hall Association (SCIO)

Statement of Account

For The Year Ended 31 March 2026

Trustees' Annual Report
For the year ended 31 March 2026

The Trustees have pleasure in presenting their report together with the financial statements for the year ended 31 March 2026.

Reference and Administrative Information

Charity Name

Ullapool Village Hall Association – SC022904

Ullapool Village Hall Association (SCIO) – SC052727

Address

4 Market Street, Ullapool, Ross-shire, IV26 2XE

Current Trustees

Association:

Kenneth Morrison

Angus MacDonald

Jemma Middleton

SCIO:

Rebecca Thomson

Neil Anderson

Jemma Middleton

Ben Williams

Sabine Schultz (resigned 23 February 2026)

Mike Fletcher (appointed 15 October 2025)

Structure, Governance and Management

Constitution

A Deed of Trust was set up in 1994 following the conveyancing of the assets of Lochbroom Community Association to Ullapool Village Hall Association.

Appointment of Trustees

Recruitment, appointment and removal in the first instance should be by the management committee. Failing this, the duty falls to the other Trustees.

Objective & Activities

Charitable Purposes

To provide and maintain a village hall for the use of the inhabitants of Ullapool and environs for meetings, lectures, classes, recreations and leisure activities with the objective of improving the condition of life for the inhabitants.

Activities

Ullapool Village Hall Management Committee continues to safeguard and manage a safe and suitable venue for a wide variety of users including local groups from toddlers to pensioners, charities, arts and music events, keep-fit and dance classes.

Achievements and Performance

Ullapool Village Hall Management Committee continues to safeguard and manage without discrimination, a safe, solvent and suitable venue for a very wide range of users, from the very young to the very old and including those with special needs.

We are converting to a SCIO model, as we believe this will maximise funding opportunities. As at the year end, the new charity, Ullapool Village Hall Association (SCIO) has been approved by OSCR, with Scottish Charity number SC052727, and transfer of financial and operation responsibility to the SCIO is complete. We have engaged solicitors to undertake conveyancing at the property to the SCIO. Although this has taken much longer than envisaged, we now expect the conveyancing to complete in 2026, at which point the Ullapool Village Hall Association will be wound up.

Financial Review

Reserves Policy

Ullapool Village Hall Association seeks to guarantee the structural integrity of its buildings in order to provide a safe and suitable location for its users. To this end it aims to have sufficient income from its lettings, grants and fund-raising to cover its outgoings and build up reserves for future capital projects.

Volunteers continue to provide many hours of daily management, fund-raising, grant-seeking etc and local organisations and tradesmen continue to support Ullapool Village Hall Association.

Independent Examiners Report to the Trustees
For the year ended 31 March 2026

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) (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 our attention.

Basis of independent examiner's report

My examination was carried out in accordance with Regulation 11 of the 2006 Accounts (Scotland) 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 we do not express an audit option 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 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.

S G Ilett

Stephen Ilett LLB CTA DipPFS
Leggatts Accountants Ltd
Kempfield Court
Dingwall
Ross-shire
IV15 9RT

Date: 13 August 2026

Statement of Income & Expenditure as at 31 March 2026

	Unrestricted	Restricted	Total	2025
	£	£	£	£
Donations	493	2,186	2,679	4,127
Electricity Re-Charge	1,194	-	1,194	1,384
Hire	9,576	-	9,576	8,739
Markets	2,578	-	2,578	2,075
Bank Interest	950	-	950	1,037
Rent	21,930	-	21,930	23,937
	36,721	2,186	38,907	41,299
Advertising	216	-	216	485
Bank Charges	1	-	1	23
Bins	128	-	128	254
Cleaning	-	-	-	9
Decarbonisation	-	449	449	-
Electricity	5,154	-	5,154	6,071
Fire Checks	518	-	518	659
Governance	900	-	900	480
Insurance	1,607	-	1,607	2,010
Maintenance	1,737	88	1,825	5,863
Oil	5,758	-	5,758	5,326
SCIO Transition	682	990	1,672	510
Wifi	641	-	641	491
Wages/PAYE	18,513	-	18,513	15,796
Membership & Subscriptions	329	-	329	571
Sundry	-	-	-	51
	36,184	1,527	37,711	38,599
Surplus for the year	**537**	**659**	**1,196**	**2,700**

Statement of Balances as at 31 March 2026

	2026	2025
	£	£
Opening Cash at Bank	51,631	48,931
Surplus for the Year	1,196	2,700
Closing Cash at Bank	52,827	51,631

Bank and Cash Balances

Current Account	1,037	512
Bonus Reserve Account	-	42
SCIO Current Account	5,804	6,040
35 Day Notice Account	40,816	39,919
Business Reserve Account	5,170	5,118
	52,827	51,631

Reserves

Unrestricted	50,972	50,435
Restricted	1,855	1,196
	52,827	51,631

Restricted Funds

	Opening Balance	Received	Spent	Closing Balance
	£	£	£	£
SCIO Transition	990		(990)	-
Tourist Information	206			206
Decarbonisation		1,084	(449)	635
Committee Room		1,000	(88)	912
Kitchen Equipment		102		102
	1,196	2,186	(1,527)	1,855