

## **Mulbuie Village Hall Committee**

Annual report and accounts for the year ending 30<sup>th</sup> September 2025

Scottish Charity Number SC001988

### **Current committee members**

Chair	Nicholas Mackenzie
Booking Secretary	Lesley Soffe
Treasurer	Sara Clarke
Member	Niall MacLean

The hall does not have any trustees but operates with the above committee.

Three committee members have resigned in the past financial year to September 2025; this is due to other work/life commitments and/or their children no longer attending the associated primary school that uses the hall.

The remaining committee members will make efforts to recruit new committee members.

Contact address: Reelig Lodge, Muir of Tarradale, Muir of Ord, IV6 7QZ

### **Charitable purpose**

To provide a community hall to be used for a variety of purposes, including the local primary school.

Principle activities during this year: -

- Used by associated primary school for P.E and recreational activities; well used by a Scottish dancing group and a Yoga group; used by members of the local community for birthday parties, celebrations and meetings etc.

Aims for coming year: -

- To carry on providing a hall for use by the local primary school for P.E and recreational activities.
- To advertise the hall to other community groups/general public.
- To carry on with the upkeep of the building and surroundings.

Income increased in the year-ending Sept 2025 from the previous year; this is due to an increase in the annual fee charged to the associated primary school that makes use of the hall, and a new yoga group using the hall.

Expenditure increased in the year-ending Sept 2025, mainly due to the requirement to replace the smoke alarms.

The only employee of the Hall is a cleaner, who cleans the hall weekly on a self-employed basis

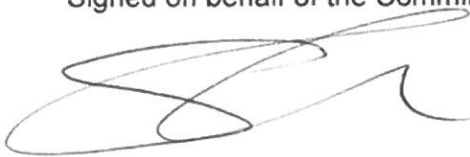
**Committee remuneration and expenses**

The committee do not receive expenses but are reimbursed for any necessary spending.

The level of reserves is healthy at present and appropriate to meet the ongoing costs of maintaining the hall.

As a committee, we continue to promote the hall for community use and continue with its upkeep for the benefit of Mulbuie primary school and the wider community.

Signed on behalf of the Committee

A handwritten signature in black ink, appearing to be 'Sara Clarke', written over a horizontal line.

26/05/26

Sara Clarke Treasurer

# Mulbuie Village Hall Committee

## Income & Expenditure Account for the year ending 30<sup>th</sup> Sept 2025

Income	2024/25	2023/24
Wedding	-	-
Dance Group	£660.00	£810.00
Hall Hire	£555.00	£525.00
Parties/meetings	-	-
Highland Council	£2,000.00	£1500.00
Yoga group	£562.50	-
<b>Total Income</b>	<b>£3,777.50</b>	<b>£2,835.00</b>

Expenditure	2024/25	2023/24
Electricity	£978.37	£904.39
Insurance	£451.68	£520.15
Fire certificate/new appliance	£75.60	£52.80
Smoke alarms upgrade & heaters maintenance	£197.58	-
Mackay & Co – Annual accounts	£222.00	£222.00
Cleaning materials / new key cut	£20.00	-
Cleaner	£1,248.00	£1,248.00
Thank you voucher	£40.00	
<b>Total Expenditure</b>	<b>£3,233.23</b>	<b>£2,947.34</b>
<b>Surplus / deficit for the year</b>	<b>£544.27</b>	<b>-£112.34</b>

Statement of funds	2024/25	2023/24
Opening bank balances	£7,857.85	£7,970.19
Surplus / deficit for the year	£544.27	£112.34
Closing bank balances	£8,402.12	£7,857.85
<b>Funds held in the hall account</b>	<b>£8,402.12</b>	<b>£7,857.85</b>

Signed on behalf of Mulbuie Village Hall Committee



Name: Sara Clarke

Address

Date: 26/03/26

# APPENDIX 3



		Independent examiner's report on the accounts						v2	
Report to the trustees/members of	Registered charity number	Charity name Mulbuie Village Hall							
On the accounts of the charity for the period		SC001988							
Set out on pages		Period start date				Period end date			
		Day	Month	Year		Day	Month	Year	
		01	October	2024	to	30	September	2025	
									(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*]								
	1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> 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:						Date:	11/05/2026		
Name:	Ricky Finlayson CA								
Relevant professional qualification(s) or body (if any):	Chartered Accountant - ICAS								
Address:	3 Fodderty Way								
	Dingwall								
	IV15 9XB								

\*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.

**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

Receipts and payments accounts						
For the period from	Period start date			to	Period end date	
	Day	Month	Year		Day	Month
	01	October	2024		30	September

## 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 £
<b>A1 Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings	3,778				3,778	2,835
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>3,778</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,778</b>	<b>2,835</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>3,778</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,778</b>	<b>2,835</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	3,011				3,011	2,725
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	222				222	222
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
<b>A3 Sub total</b>	<b>3,233</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,233</b>	<b>2,947</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>3,233</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,233</b>	<b>2,947</b>
<b>Net receipts / (payments)</b>	<b>544</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>544</b>	<b>(112)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>544</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>544</b>	<b>(112)</b>

## 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	7,858				7,858	7,970
	Surplus / (deficit) shown on receipts and payments account	544				544	(112)
						-	
						-	
	Cash and bank balances at end of year	8,402	-	-	-	8,402	7,858

(Agree balances with receipts and payments account(s))

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	None			
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Hall		-	-	-
		Total	-	-	-

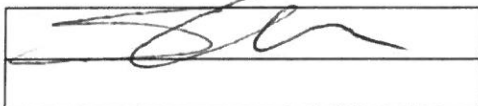
Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	None			
		Total	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities	None			
		Total	-	-

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

Signature

Print Name

Date of  
approval


SARA CLARKE

18/5/26

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

The charity's funds are entirely unrestricted and intended for the upkeep of the community hall for the benefit of the local primary school and wider community.

## Type of activity or project supported

Individual / institution

Number of grants made

**f**

Nil

Total

1

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

3

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

**X**

Number of trustees

3

Nature of relationship

Nature of transaction

Transaction  
amount (£)

**Balance  
outstanding at  
period end (£)**





SC001988

## 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
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings	3,778				3,778	2,835
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>3,778</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,778</b>	<b>2,835</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>3,778</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,778</b>	<b>2,835</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	3,011				3,011	2,725
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	222				222	222
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>3,233</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,233</b>	<b>2,947</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>3,233</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,233</b>	<b>2,947</b>
<b>Net receipts / (payments)</b>	<b>544</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>544</b>	<b>(112)</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>544</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>544</b>	<b>(112)</b>
<b>Nature and purpose of funds</b>						

## Mulbuie Village Hall

SC001988

## 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
<b>Receipts</b>						
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					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	-
<b>Payments</b>						
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					-	
					-	
					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-

## Nature and purpose of funds

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