

Charity Registration Number: SC002787

**Watten and District Parish Hall Committee
Trustees' Report and
Statement of Receipts and Payments
for the year ended 15 October 2023**

WATTEN AND DISTRICT PARISH HALL COMMITTEE

LEGAL AND ADMINISTRATIVE INFORMATION

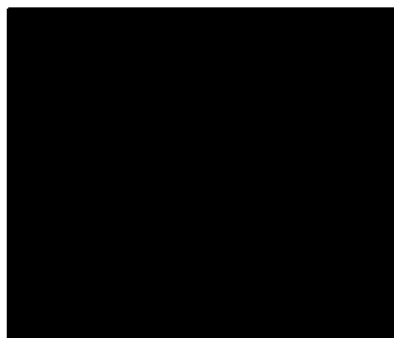
Charity Name:

Watten and District Parish Hall Committee

Charity Registration Number:

SC 002787

Principal Office:



Trustees:

Independent Examiner:



Victor T Fraser & Co Limited
3-4 Market Place
WICK
Caithness
KW1 4LP

WATTEN AND DISTRICT PARISH HALL COMMITTEE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 15 OCTOBER 2023

Creation and Objects of the Charity

Watten and District Parish Hall Committee has operated under its present constitution since 1971. Its objects are to provide a community facility for the benefit of those living in the Parish of Watten and District.

Structure, Governance and Management

The charity is run by a management committee all of whom are trustees. Trustees are appointed from the community of the Parish of Watten and District.

Activities

Functions, including Childrens and Senior Citizens parties and 50th Celebrations, were run for the benefit of the community which were well attended and enjoyed by those taking part. Rental charges for use of the hall have increased. Donations include £903 which were transferred from Watten Lunch Club.

Achievements and Performance

The hall maintenance programme has continued as planned including replacing the heating system and oil tank etc at a total cost of £46,805 (including £12,471 which is unpaid at the year end). Grants totalling £31,898 were received during the year from Foundation Scotland towards this expenditure.

Reserves Policy

The management committee has examined the charity's requirement for reserves considering the main risks to the organisation. The unrestricted reserves are necessary to cover approximately 6 months operating expenditure in accordance with good practice.

The charity continues in a sound financial manner with close control of expenditure being maintained.

The trustees declare that they have approved the above report.

Signed on behalf of the charity's trustees on 5 February 2024.

A large black rectangular box redacting the signature of the trustee.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WATTEN AND DISTRICT PARISH HALL COMMITTEE**

I report on the accounts for the year ended 15 October 2023 set out on pages four and five.

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)(a) to (c) 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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeking explanations from you as 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:

- (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 to comply with Regulation 8 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.



Victor T Fraser & Co Limited
3-4 Market Place
Wick
KW1 4LP

Date:

23 February 2024

WATTEN AND DISTRICT PARISH HALL COMMITTEE

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 15 OCTOBER 2023

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Government Funding	-	31,898	31,898	-
Donations	1,133	-	1,133	5,000
Receipts from fundraising activities	286	-	286	-
Receipts form charitable activities	13,882	-	13,882	9,606
	£15,301	£31,898	£47,199	£14,606
Cost of fundraising activities	120	-	120	168
Cost of charitable activities	17,722	31,898	49,620	13,604
Governance costs	180	-	180	168
	£18,022	£31,898	£49,920	£13,940
(Deficit)/surplus for year	£(2,721)	-	£(2,721)	£ 666
Funds at 15 October 2022	£ 24,803	-	£24,803	£24,137
Funds at 15 October 2023	£ 22,082	-	£22,082	£24,803

Signed on behalf of the charity's trustees on 5 February 2024.



WATTEN AND DISTRICT PARISH HALL COMMITTEE

STATEMENT OF BALANCES AT 15 OCTOBER 2023

	2023	2022
Cash at Bank	<u>£22,082</u>	<u>£24,803</u>
Unrestricted Funds	<u>£22,082</u>	<u>£24,803</u>

Signed on behalf of the charity's trustees on 5 February 2024.

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