

Annual Report for the year ending 31st March 2025

for

SKEABOST MEMORIAL HALL ASSOCIATION

SC007175

Independent Examiner's Report

Skeabost Memorial Hall Association SC007175
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for the year ended 31 March 2025

Independent Examiner's Report to The Trustees of the Skeabost Memorial Hall Association

I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 2 to 8.

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

My 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

- 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 Regulationshave 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.



Campbell Stewart MacLennan & Co.
Unit 3
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IV51 9EJ

Date: 30 September 2025

RECEIPTS AND PAYMENTS ACCOUNTSfor the period 1st April 2024 to 31st March 2025

RECEIPTS	Unrestricted Funds	Restricted Funds	Total Funds Current Period	Total Funds Last Period
Donations	486	500	986	605
Grants		16651	16651	0
Receipts from fundraising	546	500	1046	905
Rents from land & buildings	5244		5244	5703
Other (Temporary Loan)		1200	1200	0
Total Receipts	6276	18851	25128	7213
PAYMENTS				
Expenses for fundraising Activities	0		0	30
Investment management costs	8219	18851	27070	3495
Repayment of temporary loan	1200		1200	0
Total payments	9419	18851	28270	3495
Net receipts/(payments)	(3142)	0	(3142)	3718
Surplus/(Deficit) for the year	(3142)	0	(3142)	3718

CASH FUNDS

	Unrestricted funds	Restricted funds	Total current period	Total last period
Cash and bank balances at start of year	10058	940	10998	7280
Surplus/deficit shown on receipts and payments account	(3142)	0	(3142)	3178
Cash and Bank Balance at end of year	7946	0	7946	10998
Other Assets				
Land and building Asset	200,000	0	200,000	200,000

NOTES TO THE ACCOUNTS

Nature and purpose of funds. The restricted fund earmarked for roof repairs last period received further funding in this period and was expended in full for the stated purpose.
As the second element of the Highland Council Grant was not received before the roof contractor had to be paid, a short-term loan was taken to cover this payment. This was personal loan made by an Association Member at no cost to the Association.

Grants	Project Supported	Institution	Number of grants made	£
	Roof repair	National Lottery	1	9466
	Roof Repair	Highland Council	1 (in two parts)	7185
	TOTAL			16681

Trustee Remuneration – nil

Trustee expenses - nil

Other information In addition to the Trustees, the current Committee is comprised of [REDACTED]
[REDACTED] The three Trustees of the Skeabost Memorial Hall Association, acting under a Deed of Declaration of Trust hold the Skeabost Hall and associated land on behalf of the Hall Association.

ANALYSIS OF RECEIPTS AND PAYMENTS

	Unrestricted funds	Restricted funds	Total Current period	Total last period
<u>Donations</u>				
One-off donations	486	500	986	605
TOTAL	486	500	986	605
<u>Grants</u>				
National Lottery	0	9466	9466	0
Highland Council (1)	0	6467	6467	0
Highland Council (2)	0	718	718	0
<u>Gross receipts from land and buildings</u>				
Community Rent	5035	0	5035	5505
Commercial Rent	210	0	210	198
TOTAL	5245	0	5245	5703
<u>Payments relating to investment management costs</u>				
Insurance	1023	0	1023	986
Light and Heat	1850	0	1850	1710
Repairs and Improvements	23805	0	23805	462
Water Rates	172	0	172	192
Safety Certificates	59	0	59	115
Penalty payment	36	0	36	0
Equipment	124	0	124	0
Repayment of loan	1200	0	1200	0
TOTAL	28269	0	28269	3465

Reference and administration details

Charity name Skeabost Memorial Hall Association

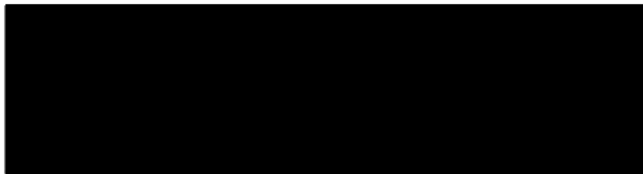
Registered charity number SC007175

Charity principal address



Names of charity Trustees on date of approval of Trustees' Annual Report.

Trustee Name Office (if any)



Appendix 1

Reference and Administration Details

Structure, Governance and Management

Type of Governance Document	<p>The Skeabost Memorial Hall Association is a charitable unincorporated association and the purposes and administrative arrangements are set out in the Association's Constitution.</p> <p>The policy and general management of the affairs of the Association shall be directed by the Skeabost Memorial Hall Committee.</p> <p>The title to all heritable property or properties which may be beneficially owned by the Association from time to time, shall be taken and held in trust for and on behalf of the Association by Trustees who shall be the Chair, Treasurer and Secretary for the time being of the Association and their successors in office. Up to two further Trustees may be appointed at an AGM. These Additional Trustees shall not be members of the Committee but shall meet with the Committee-based Trustees as and when necessary.</p>
Trustee Recruitment and Appointment	<p>Anyone wishing to join the Committee or act as a Trustee for the Association may contact the Secretary at the address above who will be pleased to provide further information or accept a nomination.</p>

Objectives and Activities

Charitable Purposes	<p>To maintain, manage and administer the building consisting of the Hall and ancillary accommodation known as "The Skeabost Memorial Hall" ("the Hall") as a Community and Social Centre for the welfare of the residents of Skeabost and District and its environs in the Isle of Skye and as a memorial to the men of this district who gave their lives in the Second World War, in consultation with the Local Authorities, Community Council and such other bodies or associations as it may from time to time be appropriate to consult.</p>
Summary of the main activities in relation to these objectives.	<p>To make the building available for educational, cultural, social and recreational activities of a community nature, and as a meeting place for the local people without restriction or discrimination on religious, political or any other grounds.</p>

Achievements and Performance

Summary of the main achievements of the charity during the financial period	<p>Renting the Hall for a variety of purposes remains our major source of income and we remain grateful to our regular users whose rents keep the Hall viable. Occasional bookings for birthday and other parties and for commercial presentations supplement this.</p> <p>We have held a number of successful Craft Fairs/Boot Sales over the year which have brought in additional income.</p>
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Achievement and Performance – Continued

The most significant achievement of this year was the reroofing of the Hall which had begun to show signs of deterioration and ingress of rainwater. We applied for, and were successful in obtaining, grants from the National Lottery Fund and from the Highland Council which cover the main part of the cost. We gratefully acknowledge the assistance given by both those bodies. Specific mention must also be made of the contributions made by Skye u3a and personal anonymous donations by two of our own members. (Note – all of this fundraising was accounted for in the 23/24 accounts.) The remaining amount was found from within our own funds.

Financial Review

Brief statement of the Charity's policy on reserves

The Association held unrestricted funds of £7947 at the end of the year which represents, in the Committee's view, a sufficient amount to allow us to continue running effectively, covering day-to-day expenses and foreseeable maintenance etc.

Details of any deficit

The deficit shown is entirely due to the costs of reroofing the Hall and was covered by reserves.

DECLARATION

The Trustees declare that they have approved the Trustee's report above.

Signed on behalf of the charity's Trustees.

