Ballachulish Community Association

Scottish Charity Number SC023308

Receipts and Payments Accounts

For the year ended 4th February 2025

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Receipts	Note	Year to 2025 Unrestricted £	Year to 2025 Restricted £	Year to 2025 Total £	Year to 2024 Total £
Grants and Donations					
Grants	4	-	-	-	1,488
Donations	5	680	540	1,220	657
Bank interest received		-	-	-	-
Fund Raising Activities					
Hall Event Income		3,722	-	3,722	2,849
External Entertainment Income		1,114	-	1,114	1,801
Slatest Advertising		-	1,638	1,638	1,770
Calendars		1,847	-	1,847	2,033
Dr Calder's Gift		-	-	-	1,100
Ballachulish 25		-	52	52	-
Other Income		2,732	-	2,732	1,235
Charitable Activities					-
Hall Hires		18,594	-	18,594	13,984
Total Receipts		28,689	2,229	30,919	26,917
Payments					
Charitable Activities					
Cleaning		1,099	-	1,099	1,423
Heating & Lighting		8,523	-	8,523	6,479
Rates, Insurance & Licences		1,967	-	1,967	3,365
Repairs & Renewals		2,810	-	2,810	5,369
Sundries		3,010	-	3,010	1,862
Food Bank & Wellbeing		-	889	889	590
Slatest Expenses		-	1,409	1,409	2,261
Dr Calder's Gift		-	-	-	1,124
Ballachulish 25		-	2,244	2,244	-
Children's Party		250	-	250	-
Governance Costs					
Independent Examination	7	150	-	150	-
Total Payments		17,809	4,542	22,351	22,471
Surplus/(Deficit) for the year before transfers		10,881	(2,313)	8,568	4,445
Transfers between funds	6	1,400	(1,400)	-	-
Surplus/(Deficit) for the year		12,281	(3,713)	8,568	4,445

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		Year to 2025 Unrestricted £	Year to 2025 Restricted £	Year to 2025 Total £	Year to 2024 Total £
Statement of Balances - as at 4th February 2025					
Opening cash at bank and in hand		40,933	10,390	51,323	46,878
Add Income		28,689	2,229	30,919	26,917
		69,622	12,620	82,242	73,794
Less Expenditure		17,809	4,542	22,351	22,471
Transfers	6	1,400	(1,400)	-	-
Closing cash at bank and in hand		53,213	6,677	59,891	51,323
Bank and Cash Balances					
Business Current Account		53,213	6,677	59,891	51,323
Outstanding lodgements		-	-	-	-
Outstanding cheques		-	-	-	-
Petty cash		-	-	-	-
	9 & 10	53,213	6,677	59,891	51,323
		-	-	-	-

[redacted]

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Scottish Charity Number SC023308
Notes to the accounts
For the year ended 4th February 2025

1 **Basis of Accounting**
These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 **Nature and purpose of funds**
Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3 **Related party transactions**
No remuneration was paid to the trustees or any connected persons during the year (2024: £NIL).

4 **Grants**

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Co-Op Community Fund	-	-	-	1,488
	-	-	-	1,488

5 **Donations**

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Donations	680	540	1,220	657
	680	540	1,220	657

6 **Transfers between funds**
£1,400 was transferred from restricted funds to unrestricted funds as a contribution towards Hall electricity costs (2024: £5,897).

7 **Governance Costs**

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Independent Examination	150	-	150	-
	150	-	150	-

8 **Volunteers**
The trustees would like to record their thanks to all the volunteers who dedicate a significant amount of time for no remuneration to the charity.

9 **Unrestricted Funds**

	At 5th February 2024	Incoming	Outgoing	Transfers	At 4th February 2025
Unrestricted Funds	40,933	28,689	(17,809)	1,400	53,213
	40,933	28,689	(17,809)	1,400	53,213

10 **Restricted Funds**

	At 5th February 2024	Incoming	Outgoing	Transfers	At 4th February 2025
Food Bank & Wellbeing	7,667	540	(889)	(1,400)	5,917
Slatest - Newsletter	1,236	1,638	(1,409)	-	1,465
Hall Grant	1,488	-	-	-	1,488
Ballachulish 25	-	52	(2,244)	-	(2,193)
	10,390	2,229	(4,542)	(1,400)	6,677

Ballachulish Community Association – Chair Report April 2025

Ballachulish Community Association (BCA) has had another good year in terms of hall use and finances.

The hall is very well used by local groups on a regular basis (Scouts, Playgroup, Bridge, Whist, Junior Shinty, Zumba, Blokey Brew) and for adhoc activities, music events, parties and also funerals. External use is mainly NHS Vaccination clinics, Rat Race, polling station and weekend groups of hillwalkers mainly in the winter. The latter is the difference between surplus income over expenditure and breaking even. We have to balance that this is a **community** hall serving local groups whilst maximising income from weekend groups. It's quite tricky to do this and we try our best.

The accounts show a decent surplus in income which we plan to re-invest but it should be noted that without a big input of volunteer labour from the committee and other helpers, there would be no surplus. If much of that volunteer labour was withdrawn, it would be very different. We do need more help. Our only paid "employee" is our cleaner.

I also need to stress that there are some big bills looming which will eat into our bank balance. This includes a new heat pump for the main hall very soon (estimate £10k), a major roof repair and improvements to the ambience of the hall – walls, floor, soundproofing etc. We'd certainly need a grant for the roof repair but getting a roofer to assess the problem is incredibly difficult. New external fire doors for the main hall and outside steps are imminent with the help of a 75% grand, therefore at a cost of £4500 to BCA. Our main expenditure is electricity which is massive, but hopefully less in 2025-26 with better draught proofing and a new electricity tariff.

The Slatest, our community newsletter is a labour of love produced by BCA and much valued by the community. Wellbeing is part of BCA having started as slightly separate. A big team of volunteers make this happen. Income from the Wellbeing Shed is used for community treats and activities.

What's next

We need to continue to carefully manage costs and juggle bookings to accommodate the community whilst maximising income from weekend groups. We'll have new fire doors to improve hall insulation and we'll look at using some of our reserves for a replacement heat pump and improve the walls and flooring of the main hall. A new tariff for electricity in September will help. Solar panels may be an option too when the roof is repaired which will require a grant. We could do more fundraising if we had a bigger team to deliver this.

Thanks to all who support the village hall in any way large or small.

[redacted]

Ballachulish Community Association – Chair Report April 2025

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Thanks to all who support the village hall in any way large or small.



Ballachulish Community Association
Scottish Charity Number SC023308

Independent examiner's report to the trustees on the unaudited accounts of Ballachulish Community Association.

I report on the accounts of the Charity for the year ended 4th February 2025 which are set out on pages 3 to 6.

Respective responsibilities of trustee and independent 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 2006 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.

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:

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
* 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.

[redacted]

Date: - 4 SEPT 2025
Finance Manager
Voluntary Action Lochaber
An Drochaid, Claggan Road
Fort William
PH33 6PH

VOLUNTARY ACTION LOCHABER
Buidheann Saor-Thoileach Lochabair