

CHARITY NUMBER. SC023732

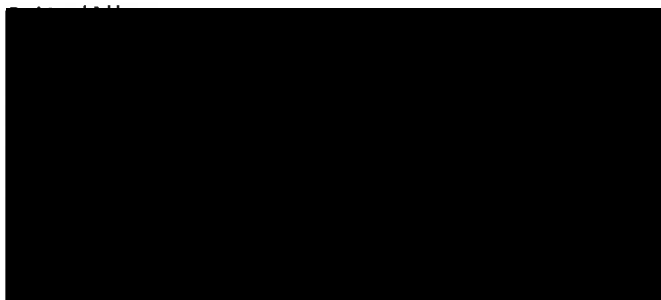
**Trustees' Annual Report and Accounts
for the Year Ended 30 September 2024
for
Glendale Community Hall Association**

Glendale Community Hall Association

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for the Year Ended 30 September 2024**

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**Glendale Community Hall Association
(Charity number SC023732)
Report of the Trustees
for the Year Ended 30 September 2024**



Governing document

Glendale Community Hall Association is an unincorporated entity, recognised as a Scottish Charity by the Office of the Scottish Charity Regulator (OSCR). It is governed by the terms of its amended Constitution dated 8 September 2012.

Recruitment and appointment of new trustees

Any person who resides in the Glendale postal district can become a member of the association at the discretion of the Management Committee. At each annual general meeting (AGM), the members may elect any member to be a member of the Management Committee. The Management Committee may at any time appoint any members to be a member of the Management Committee. At each AGM, all of the members of the Management Committee shall retire from office, but shall then be eligible for re-election.

Organisational structure

The maximum number of the Management Committee members shall be seven. Sub-committees, consisting of at least one Management Committee member, are formed for specific purposes as and when required.

The association's objects are:

- The advancement of education
- The advancement of health
- The advancement of citizenship or community development
- The advancement of the arts, heritage, culture or science
- The advancement of public participation in sport
- The provision of recreational facilities

In pursuance of the objects above, the association primary purpose shall be:

To maintain, manage and administer the building consisting of the hall and ancillary accommodation known as Glendale Community Hall, as a community and social centre for the welfare of the residents of Glendale and District and its environs in the Island of Skye. To make such 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 of any kind on religious, political or other grounds.

Glendale Community Hall Association
(Charity number SC023732)
Report of the Trustees
for the Year Ended 30 September 2024

Overview of activities

Having a hall committee of only four members still causes difficulties, which hasn't been helped by members unavoidably being off the Island during this accounting year. A new committee member was appointed, on the negative side we lost two committee members due to other commitments in the 2023 / 2024 accounting year

The Glendale Community Hall Association are still being proactive in recruiting further committee members / younger committee members from the community to join the Glendale Community Hall Association Committee but at present we haven't been successful.

The Glendale Community Hall Association at very short notice from the Highland Council created and submitted two separate projects for funding from the Highland Councils "Community Regeneration Fund".

Project 1; Exterior Painting of the Glendale Community Hall (Highland Councils "Community Regeneration Fund" Project Reference Number is CRF-3040).

The exterior walls of the community hall have been painted with energy saving paint, which also offers superior weather protection to the fabric of the hall. The value of this project was £11,177.25, the funding breakdown of this project is £10,177.25 Highland Councils "Community Regeneration Fund", £1,000 Provided by the Glendale Community Hall Association.

Committed funding to this project by Glendale Community Hall Association in this accounting year was £2,575. The grant funding award will be reclaimed in the accounting year 2024/2025.

Formal approval of this project was only received from the Highland Council on the 6th of September 2024, due to some better weather the community hall painting was completed on the 3rd of October 2024. The project was delivered under budget and without the requirement to use the 5% contingency within the project.

A request was made to the Highland Councils "Community Regeneration Fund", to allow the Glendale Community Hall Association to use the underspend and contingency to carry out some additional exterior painting, the Highland Council agreed that their funding underspend could be used for the additional painting work scope.

Project 2; Upgrade of Glendale Community Hall Toilets & Wastewater System (Highland Councils "Community Regeneration Fund" Project Reference Number is CRF-3059).

There have been numerous issues with the Glendale Community Hall toilets / wastewater system in the accounting year 2023 / 2024, which has resulted in the closure of the hall toilets to visitors and impacted on Glendale Halls expenditure and a reduction of income generated at the craft fairs where refreshments couldn't be served.

The key points of this project are 1; The purchase of a heavy-duty high-pressure jetting pump to clear & prevent blockages, 2; A technical study to prove if the hall's toilets and wastewater system are fit for purpose to deal with large increase in visitor numbers, if this technical study highlights any issues the study will be used as evidence to support future funding applications. 3, Realignment of the wastewater pipework between the hall and the septic tank

This project is being funded by
Highland Council's Community Regeneration Fund
The Glendale Trust
Glendale Community Hall Association

The only Glendale Community Hall Association expenditure in this accounting year was the purchase of the heavy-duty high-pressure jetting pump at a cost of £2,983.16

Glendale Community Hall Association
(Charity number SC023732)
Report of the Trustees
for the Year Ended 30 September 2024

Overview of activities - continued

Provision of Toilets for Visitors by Glendale Community Hall Association.

There are costs for Glendale Hall providing toilet facilities for visitors, in this financial year most of these costs were still covered by a successful funding award from the Coastal Communities Fund for this accounting year. Highland Coastal Community Funded the 2021 Project.

Highland Council Coastal Communities Fund Project Reference Number HCCF206.

The Highland Council made a final payment of £10,616.08 to Glendale Community Hall Association, this payment closed the Highland Council Coastal Communities Fund Project Reference Number HCCF206. This funding stream for opening of the hall toilets has ceased.

Highland Councils "Comfort Scheme"

The £200 per month from the Highland Councils "Comfort Scheme" is still active, no funding was claimed from the Highland Councils "Comfort Scheme" in May, June August and September due to the issues with the wastewater system

Additional Costs / Loss of Income Associated Issues with the Halls Wastewater System

The large increase in visitors numbers using the hall toilet has caused major issues, resulting in the hall toilets being closed to visitors other community hall toilet have also suffered closures due wastewater issues. Addressing the blockages in the wastewater system has resulted in additional hall expenditure of £2,911.92 and the loss of £800.00 Highland Councils "Comfort Scheme" payments. Toilet donations are vastly reduced compared to the previous year due to the toilet closures, toilet donations for this accounting year were £861.52 compared to £2,681.44 in the previous accounting year.

Glendale Community Hall applied and received exception from Scottish Water for the non-payments of water rates under the "Scottish Government Water and Sewage Exemption Scheme". With the Hall not being on a mains sewage system Glendale Community Hall must pay for the emptying of the halls septic tank. Payments of £498.80 have been made to Scottish Water.

Hall Hires in this accounting year were £3,199.25

Craft Fairs

Four craft fairs were held in October 2023, and the craft fairs recommenced Tuesday 26th March 2024. New stand holders attended the craft fairs. One craft fair had to be cancelled as a funeral was being held in Glendale Hall, eight craft fairs were held where no refreshments were served due to the issues with the wastewater system. Income generated from hire of tables was £5,449.00. Sale of refreshments were £1,435.50. Sales from the hall table were £180.00 year. Total Income generated from Craft Fairs is £7064.50 in this accounting year.

Glendale Hall Christmas Fair was held on Saturday 18th November, which was well attended by stall holders. Visitor numbers were up on the previous year, income generated by the table hire, refreshments and raffle / tombola were £573.30.

Tabletop Sale was held on Saturday 10th of February 2024, which was well attended by stall holders and visitors. Income generated by the table hire, and refreshment was £177.55

Lunch Club

The fortnightly Monday over sixty community lunch club has continued, which the Glendale Community Hall Association supports with reduced hall hire costs.

Scottish Government Water and Sewage Exemption Scheme

Glendale Community Hall applied and received exception from Scottish Water for the non-payments of water rates under the "Scottish Government Water and Sewage Exemption Scheme". With the Hall not being on a mains sewage system Glendale Community Hall must pay for the emptying of the halls septic tank. Payments of £498.80 have been made to Scottish Water.

Highland Council Exemption from paying "Non-Domestic Rates"

The Highland Council has extended Glendale Community Hall's exemption from paying "Non-Domestic Rates" for this financial year. This is a saving for the Glendale Community Hall Association of £9,262.80

Reserves policy

The Association does not currently have a formal policy in relation to the retention of free reserves which are those unrestricted funds not invested in fixed assets, designated to a specific purpose or otherwise committed but actively monitors its reserves and invests surplus funds in a term deposit account.

At the balance sheet date unrestricted free reserves stood at £40,642 (2023 - £44,668). The Committee considers this level to be adequate.

Glendale Community Hall Association
(Charity number SC023732)
Report of the Trustees
for the Year Ended 30 September 2024

Investment policy

The charity's constitution empowers the association to invest any funds which are not immediately required for charitable activities in such investments considered appropriate.

The Committee declare that they have approved the trustees' report above.

Signed on behalf of the trustees.

A black rectangular box redacting the signature of the trustee.

31/05/2025

Date:

Glendale Community Hall Association
(Charity number SC023732)
Statement of Receipts and Payments
for the Year Ended 30 September 2024

	Notes	Unrestricted £	2024 Restricted £	Total £	2023 £
Receipts					
Donations		886	-	886	7,297
Grants		1,800	10,616	12,416	24,150
Fundraising activities	2	8,384	-	8,384	8,001
Gross trading receipts					
OFGEM		1,110	-	1,110	1,118
Hire of premises		2,907	-	2,907	4,446
Other		51	-	51	96
Income from investments		-	-	-	-
Proceeds from investments		-	-	-	-
Total receipts		15,138	10,616	25,754	45,108
Payments					
Fundraising activities		-	-	-	-
Payments for charitable activities	3	18,234	9,723	27,957	37,555
Donation to 3rd party		-	-	-	-
Governance costs:					
Independent examination		465	-	465	444
Accountancy		465	-	465	444
Advertising for AGM		-	-	-	-
Subtotal		19,164	9,723	28,887	38,443
Purchase of investments		-	-	-	-
Total payments		19,164	9,723	28,887	38,443
Surplus / (deficit) for year before transfers		(4,026)	893	(3,133)	6,665
Transfers during the year		-	-	-	-
Surplus / (deficit) for year after transfers		(4,026)	893	(3,133)	6,665
BALANCE BROUGHT FORWARD		44,668	(6,451)	38,217	31,552
SURPLUS CARRIED FORWARD		40,642	(5,558)	35,084	38,217

The notes form part of these accounts

Glendale Community Hall Association
(Charity number SC023732)
Statement of Balances
for the Year Ended 30 September 2024

	Notes	Unrestricted £	2024 Restricted £	Total £	2023 £
Bank and cash in hand					
Opening balances		44,668	(6,451)	38,217	31,552
Surplus / (deficit) for year after transfers		<u>(4,026)</u>	<u>893</u>	<u>(3,133)</u>	<u>6,665</u>
Closing balances		<u>40,642</u>	<u>(5,558)</u>	<u>35,084</u>	<u>38,217</u>
Other assets					
Hall hire due to be paid - cost		637	-	637	317
Coastal community fund		-	-	-	6,451
Highland comfort scheme		-	-	-	200
Pressure Jet pump		<u>-</u>	<u>2,983</u>	<u>2,983</u>	<u>-</u>
		<u>637</u>	<u>2,983</u>	<u>3,620</u>	<u>6,968</u>
Liabilities					
Accountancy and Independent Examination - estimate		820	-	820	930
Good energy		-	-	-	-
Grass cutting		250	-	250	-
Hall cleaning		143	-	143	143
Toilet cleaning		<u>480</u>	<u>-</u>	<u>480</u>	<u>450</u>
		<u>1,693</u>	<u>-</u>	<u>1,693</u>	<u>1,523</u>

Approved by the Trustees and signed on their behalf



Date: 31/05/2025

Glendale Community Hall Association
(Charity number SC023732)
Notes to the accounts
for the Year Ended 30 September 2024

1. BASIS OF ACCOUNTING

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

2. RECEIPTS FROM FUNDRAISING ACTIVITIES

Notes	2024 £	2023 £
Craft cafe & events	8,169	7,991
Christmas fair	216	10
Other events	-	-
	<u>8,384</u>	<u>8,001</u>

3. PAYMENTS FOR CHARITABLE ACTIVITIES

	2024 £	2023 £
Electricity & heating	6,133	6,463
Insurance	1,836	1,820
Cleaning & consumables	4,463	5,154
Repairs & maintenance	11,976	20,490
Telephone	1,164	953
Sundry	11	-
Fees	-	-
Coastal Fund purchases	-	-
Purchases	2,359	2,481
Subscriptions	15	194
	<u>27,957</u>	<u>37,555</u>

4. REPAIRS AND MAINTENANCE

	2024 £	2023 £
Grounds work & maintenance	3,651	18,682
Alarms	-	-
Fire appliance servicing	445	155
Miscellaneous	9	427
Electrician	645	148
Heating Servicing	-	394
Septic tank	7,226	684
Benches	-	-
	<u>11,976</u>	<u>20,490</u>

5. 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 Association.

The charity was awarded restricted funding from the Highland Council's coastal community fund which is designed to support economic regeneration and sustainable development around coastal areas in Highland. The charity also recieved restricted funding towards flood defence.

	Unrestricted Funds	Restricted Funds	Restricted Funds	Restricted Funds	
	General	Coastal Community	Exterior painting of Glendale Hall	Upgrade of Community Hall Toilets	Total
	£	£	£	£	£
Brought forward	44,668	(6,451)	-	-	38,217
Receipts	15,138	10,616	-	-	25,754
Payments	(19,164)	(4,165)	(2,575)	(2,983)	(28,887)
Transfers	-	-	-	-	-
Balance carried forward	<u>40,642</u>	<u>-</u>	<u>(2,575)</u>	<u>(2,983)</u>	<u>35,084</u>

6. TRUSTEE REMUNERATION & EXPENSES

No trustees received remuneration or expenses during this year or in the previous year.

Glendale Community Hall Association
(Charity number SC023732)
Report of the Independent Examiner
for the Year Ended 30 September 2024

I report on the accounts for the year ended 30 September 2024 set out on pages one to seven.

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'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 examiner's statement

My examination was 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 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.

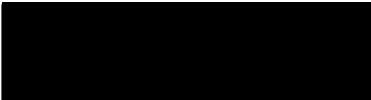
Independent examiner's opinion

In connection with my examination no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (i) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare accounts which accord with the accounting records and to 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.



Campbell Stewart MacLennan & Co
Chartered Accountants
Unit 3
Broom Place
Portree
Highland
IV51 9HL

Date: 02/06/2025