

Achmore Community Hall Association

Scottish Charity Number SC024849

**Accounts for year ending
31st December 2025**

Current Trustees:

David Kemp, Melanie Prytz, I. Mhairi Macrae,

Current Address:

Lochview, Stromeferry, IV53 8UJ (IMM, Treasurer)

Recruitment & Appointment of Trustees:

All of the Achmore Community Hall Association Trustees are appointed according to our governing documentation.

Governing Document:

The Association is a charitable unincorporated association and the purposes and administration arrangements are set out in our constitution.

Charitable Purposes:

Our purposes, as recorded in our constitution, are to provide a village hall facility for the communities of Achmore, Stromeferry and surrounding areas, for the use of all local organisations.

Activities and Achievements

The hall is used by a variety of local groups including Cubs, Tai Chi, Crafters and visiting Arts Groups. It is also an important venue for meetings for local businesses, and community groups (e.g. Fernaig Community Trust, Stromeferry and Achmore Community Council) and serves as the polling station for the Council Ward. It is the centre for local village gatherings and the venue for local celebrations (weddings, children and adult birthday parties, etc.)

It is our intention, through grant applications and fundraising, to continue upgrading the Hall for the future use of this community in this fragile and relatively remote area of the NW Highlands. With a recent Net Zero Award we have upgraded the central heating system, installed solar panels and a battery.

Trustee remuneration and expenses:

The Trustees did not receive any remuneration or expenses during the year.

Reserves:

As a result of the credit of £5580.43 the association held unrestricted funds of £7583.52 and restricted funds of £2800.00. The committee consider the funds held will enable the group to run the Hall for the forthcoming year and support any development plans.

Approved by the Trustees and signed on their behalf

I. Mhairi Macrae, Treasurer



Date 22.06.2026

Achmore Village Hall			Scottish Charity No SC024849				
Receipts and Payments Account for the Year ended 31st December 2025							
Receipts					2025	2024	
100 Club					1,104.00	985.00	
Hall Hire					1,757.00	2,316.00	
Fundraising					967.90	2,062.55	
Repair Café Donations					182.83	409.50	
Miscellaneous					130.00	826.00	
Donations					114.93	530.58	
Grants					35,030.90	20,765.42	
Total Receipts					39,287.56	27,895.05	
Payments							
100 Club					600.00	565.00	
Fundraising Costs					50.00	1,115.00	
Insurance					1,170.47	1,177.08	
Cleaning					933.95	610.70	
Oil					-	577.50	
Electricity					1,471.23	656.11	
Maintenance					1,569.92	516.30	
CMNet broadband					79.02	72.00	
Misc					27,832.54	31,771.60	
Total Payments for charitable activities					33,707.13	37,061.29	
Surplus/(Deficit) for the year					5580.43	-9,166.24	
Statement of Balances as at 31st December 2024							
Opening Balances					4803.09	13969.33	
Surplus/Deficit for year					5580.43	-9166.24	
Closing Balances					10383.52	4803.09	
Unrestricted funds					7583.52		
Restricted funds (Grant)					2,800.00		
BANK RECONCILIATION							
Bank Statement at 31st December 2024					3988.82		
minus payments					33082.13		
plus receipts					39191.73		
Bank Statement at 31st December 2025					10098.42		
Petty Cash at 1st January 2025					814.27		
minus payments					625		
Transfer to bank (net)					1650.00		
plus receipts					1745.83		
Closing Balance					285.10		
Closing Balance					10383.52		
Minus petty cash					285.10		
Closing bank statement					10098.42		

Approved by the Trustees and signed on their behalf.



I. Mhairi Macrae, Treasurer 22.06.26

APPENDIX 3



		Independent examiner's report on the accounts							v2	
Report to the trustees/members of	Charity name	ACHMORE COMMUNITY HALL ASSOCIATION								
	Registered charity number	SC 024849								
On the accounts of the charity for the period	Period start date			to	Period end date					
	Day	Month	Year		Day	Month	Year			
	1 st	JAN	2025		31 st	DEC	2025			
Set out on pages	1-10						(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*] - 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 Regulations have not been met, or - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.									
Signed**:							Date: 15 APR 26			
Name:	JOANNE HAIRF									
Relevant professional qualification(s) or body (if any):										
Address:	TIGH NA FURIN ACHMORE STROMPFERRY ROSS-SHIRE IV53 8UU									

*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.

** OSCR will accept digital or typed signatures

Key: SO Standing Order; AC Automated Credit ; OT Online Transaction; DD Direct Debit; CT Card Transaction; ADB Achmore Dustbusters

[illegible]

Achmore Hall Income- Petty Cash 2025																
Key: CP cash payment																
Date	Details	Name	Total	100 Club	Hire	f'raising	Repair Café	Misc	Donations	Comments						
5.2.25	CP	Crafters	40		40											
4.3.25	CP	Crafters	40		40											
7.3.25	Cash	Quiz bar	647			647				Quiz f'raising (£302 bar, £165 raffle & £180 entry)						
9.3.25	Cash	Repair Café	187.66			54.65	122		11.01	£54.65 café,donations- £6.01 in box & £5 quiz night						
16.4.25	CP	Crafters	40		40											
7.5.25	CP	J Macpherson	39	24	15					Late payment of subs(£24) & Hall hire BFBB (£15)						
8.5.25	CP	Crafters	40		40											
4.6.25	CP	Crafters	40		40											
23.6.25	Cash	Repair Café	84			33	51			Café takings from Repair Café						
23.6.25	CP	Sean	24	24						Late payment of subs						
2.10.25	CP	IM Macrae	48	48												
2.10.25	Cash	J. G. Matheson	223.25			223.25				Donations from annual recycling event						
2.10.25	Cash	E Fraser	27	27						subs - £12, Ellanne, £15, Ina with further £9 by Bacs						
6.10.25	Cash	G Charnley	12	12												
6.10.25	CP	Crafters	160		160					July -Oct Hall hire						
15.11.25	Cash	Ingrid	24	24												
15.11.25	Cash	Andrea	12	12												
25.11.25	CP	Crafters	40		40											
31.12.25	Cash		17.92						17.92							
TOTAL			1745.83	171	415	957.9	173	0	28.93							
		Check	1745.83													

Achmore Hall Expenditure, Petty Cash 2025								
Key: CP- cash payment								
Date	Transaction	Name	Total	100 Club	F'Raising costs	Maintence	Misc	Comment
5.2.25	CP	Treasurer	50	50				Jan prizes
5.2.25	CP	Treasurer	50	50				Feb prizes
5.3.25	CP	Treasurer	15	15				Mar prizes
7.3.25	CP	Treasurer	50		50			Quiz prize
19.3.25	CP	Treasurer	60	60				Apr prizes
7.5.25	CP	Treasurer	50	50				May prizes
4.6.25	CP	Treasurer	50	50				Jun prizes
31.7.25	CP	Treasurer	100	100				Jul & Aug
1.10.25	CP	Treasurer	100	100				Sept & Oct
21.10.25	CP	Treasurer	50	50				Nov prizes
3.12.25	CP	Treasurer	50	50				Dec prizes
	Total Expenditure		625	575	50	0	0	
		Check	625					
	Transfers to bank from Petty Cash							
21.3.25	Deposit	Treasurer	1200.00					
7.10.25	Deposit	Treasurer	450.00					
			1650.00					