

POOLEWE VILLAGE HALL COMMITTEE

Scottish Charity

Charity Number: SC028447

**Committee Members' Report
and
Accounts**

For the year ended
31st October 2024

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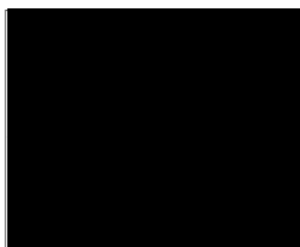
Legal and Administrative Information


Charity Number: SC028447

Address: Poolewe Village Hall
Poolewe
Ross-shire
IV22 2LD

Principal Office: Taigh Sonais
6A Naast
Poolewe
Achnasheen
Ross-shire
IV22 2LL

Committee Members who are also the Charity Trustees:
Committee Members who served during the year are:



Independent Examiner: 
Leggatts Accountants Ltd
Kempfield Court
Dingwall
Ross-shire
IV15 9RT

Bankers: Bank of Scotland
Gairloch
Ross-shire
IV21 2BS

REPORT OF THE COMMITTEE

Structure, Governance and Management

Poolewe Village Hall Committee is a Scottish Charity registered with the Scottish Charity Regulator with effect from 23rd November 1998 with registration number SC028447.

The charity is governed and administered in accordance with its constitution. The charity is constituted as an unincorporated association. It owns the hall building; the site it stands on is leased from the MacDonald Buchanan Estate on a long lease at a peppercorn rent. Public Liability and Employers Liability insurances are held with Zurich Insurance; the hall holds a Public Entertainment Licence and other necessary Licences to perform its functions.

The Charity holds Annual General Meetings which are advertised locally, are open to all members of the community, and are held in the spring of each year. The Annual General Meeting elects or appoints committee members and officers to serve as Trustees of the charity and manage the hall's day to day affairs throughout the year. Committee vacancies are advertised locally; the Committee may also co-opt to fill vacancies until the next AGM.

Committee members are responsible for prudent budgeting and overseeing the Village Hall finances, and for maintaining the fabric of the building and all equipment to a high standard. The Committee is assisted in these duties by the employment of a part-time cleaner and part-time caretaker. Bookings are managed through the Bookings Clerk. In addition, there are two spaces within the building that are let to tenants in order to provide an income: the Annexe; and the Button and Book Bothy.

Objectives and Activities

Charitable Purposes

The charitable purpose of the Poolewe Village Hall Committee are defined in its constitution. The purposes are:

- To promote the benefit of the inhabitants of Poolewe and its environs by associating the local statutory authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and other leisure-time occupations so that their conditions of life may be improved.
- To maintain and manage Poolewe Village Hall for activities promoted by the Committee and its constituent bodies in furtherance of the above objects.

The principal function of the Poolewe Village Hall is to provide a suitable venue for the numerous social, educational, recreational, creative and cultural activities of a widespread rural community. It is the Committee's aim to make available an excellent facility within financial reach of as many diverse groups as possible.

Achievements and Performance

Although Covid no longer impedes the hall's activities, it has been difficult enticing new and previous groups back to the hall, and it will therefore take a lot longer than anticipated to get back to where the hall was financially before Covid. As the hall's reserves are still drastically reduced, in an attempt to increase these, the Hall Committee do a series of pop-up cafes once a month during the tourist season. Unfortunately, there were a number of expensive maintenance repairs i.e. boiler break down, leaking pipes, broken cistern and various electrical repairs. Luckily the annexe is now tenanted again, meaning we now are earning more revenue from it. The halls running costs still remain very high and the committee are looking at ways to try and reduce them.

[REDACTED] took over the lease for the annexe which is again a welcome regular income for the hall.

The market returned for the season with the committees monthly pop up cafe now running.

As ever, our bookings clerk has been immensely helpful in ensuring the smooth running of booking matters and our Caretaker and Cleaner are very reliable.

Future Plans

No imminent large purchases, but we will be looking at possible ways of reducing the halls energy bills through a solar pv scheme and eventually trying to get funding for an air source heat pump.

Financial Review

Policy on reserves

The Committee intended that any surplus funds would be carried forward, year on year, to meet the cost of a rolling repair and refurbishment programme through future years. However these reserves had to be drawn on over the 2021-22 and 2022-23 financial years.

Review of Accounts

The financial year resulted in a surplus of £6,686 (2023: deficit £4,469)

Rental income increased by £5,808 as a result of improved bookings. Overall expenditure decreased by £2,945, largely due to a significant reduction in committee expenses and kitchen expenditure.

All funds are general unrestricted funds.

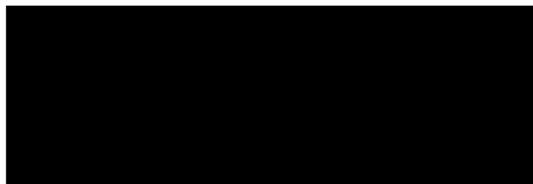
Committee Members' Remuneration and Expenses

The Bookings Clerk (not currently a committee member) is paid a weekly honorarium of £45. The present Treasurer also receives a weekly honorarium of £36 (not withdrawn). No other expenses are paid to committee members.

Statement of Committee Members' Responsibilities

The Committee Members are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Committee Members on and signed on their behalf by:



Chair

8-4-2025
Date

Independent Examiner's Report

Independent examiner's report to the Committee of the Poolewe Village Hall Committee

I report on the financial statements of the charity for the year ended 31 October 2024 which are set out on pages 9 to 10.

This report is made solely to the Company's Committee, as a body, in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the Committee those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Committee as a body, for my work or for this report.

Respective responsibilities of Committee members and independent examiner

The charity's committee is responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006 (the Accounts Regulations). The charity Committee considers that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 report

My examination was carried out in accordance with regulation 11 of the Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the Committee 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:

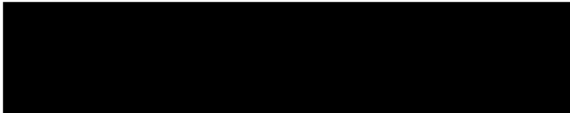
(1) Which gives me reasonable cause to believe that in any material aspect the requirements:

- To keep accounting records in accordance with section 44(1) (a) of the 2005 Act and regulation 4 of the Accounts Regulations; and
- To prepare accounts which accord with the accounting records and comply with regulation 9 of the 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.

Signed:



Stephen Ilett LLB CTA DipPFS
Leggatts Accountants Ltd
Kempfield Court
Dingwall
Ross-shire
IV15 9RT

Dated:

16 April 2025

Poolewe Village Hall Committee

Statement of Receipts and Payments

For the year ended 31 October 2024

	2024		2023	
	£	£	£	£
Receipts				
Rentals - hall	19,348		13,140	
Rentals - office	7,604		8,004	
Fundraising	2,824		438	
Sundry receipts	<u>75</u>		<u>59</u>	
Total receipts		29,851		21,641
Payments				
Wages and PAYE	8,831		8,966	
Insurance	1,041		885	
Heat and light	6,402		7,039	
Water	-		908	
Cleaning and consumables	887		846	
Kitchen equipment	-		1,347	
Repairs and maintenance	2,504		1,595	
Committee expenses	2,283		3,168	
Advertising	46		200	
Telephone and internet	595		532	
Sundry expenses	255		348	
Professional fees	<u>321</u>		<u>276</u>	
Total payments		<u>23,165</u>		<u>26,110</u>
Surplus/(Deficit) for the year		<u><u>6,686</u></u>		<u><u>(4,469)</u></u>

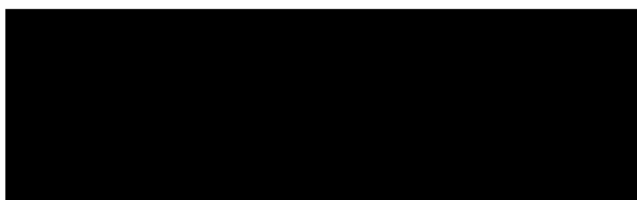
Poolewe Village Hall Committee

Statement of Balances

As at 31 October 2024

	2024		2023	
	£	£	£	£
Opening Balances				
Bank current account	12,385		16,808	
Cash	<u>-</u>		<u>46</u>	
Total opening balances		12,385		16,854
Surplus/(Deficit) for year		<u>6,686</u>		<u>(4,469)</u>
Total Assets		<u><u>19,071</u></u>		<u><u>12,385</u></u>
Represented by:				
Closing Balances				
Bank current account	19,071		12,385	
Cash	<u>-</u>		<u>-</u>	
Total bank and cash balances		19,071		12,385
Total Closing Balance		<u><u>19,071</u></u>		<u><u>12,385</u></u>
Debtors		-		1,417
Creditors		397		401

The financial statements were approved by the Committee Members and signed on their behalf by:



Chair

8-4-2025

Date

Scottish Charity Number SC028447