

REGISTERED CHARITY NUMBER: SC028489

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 January 2025
for
CARINISH AND DISTRICT VILLAGE HALL**

Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

CARINISH AND DISTRICT VILLAGE HALL

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CARINISH AND DISTRICT VILLAGE HALL

Report of the Trustees for the Year Ended 31 January 2025

The trustees present their report with the financial statements of the charity for the year ended 31 January 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

A village hall exists for the purpose of meeting the needs of users and beneficiaries within a community. These needs are rapidly changing in our community as the demographic profile changes. People's interests also change and the challenge for trustees is to adapt to reflect such changes.

North Uist is a rural island community and has social challenges common to those of similar communities within Scotland. The challenges an aging population and wider depopulation bring - especially for young people - are always present and it is important that the trustees continue to accept, embrace and adapt to change in imaginative ways.

We are fortunate in this community to have an active and vibrant village hall set up. Success, whilst not guaranteed will be more easily achieved by offering something for everyone to be able to participate in. Our community hall succeeds because the trustees are proactive in understanding these responsibilities and ensuring we provide a range of activities that meet local needs.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is to provide facilities for recreation and leisure in the parish of North Uist.

Significant activities

The Trustees still work on the basis that it is paramount that the hall performs a dual function:

First of offering local residents facilities for the uses specified in our original applications for funding, for meetings, classes and other forms of recreation and leisure.

Volunteers

As always, the smooth running of the hall depends on the efforts of several people who have given their time very generously and to whom the hall committee offer their thanks.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Carinish Hall is one of several community facilities within the local district and the wider island community of North Uist. The Hall is fortunate in that the facilities it provides for the district and community are of a high quality and upkeep and as such are well supported. but the Hall hosts numerous local social and charitable events and is a calling point for the "Screen Machine" mobile cinema several times throughout the year, as well as by a wide variety of different organisations such as the Country Dancing Club, Carpet Bowls Club and Sgioba Dràma Uibhist group, all of whom are major users of the facilities on offer.

During the last year the Hall continued to host many of its established groups and programmes. None of the above could happen at Carinish Hall without the continued generosity and patronage of its users, both in their regular contributions and donations which are used to maintain both the fabric of the building as well as its facilities. We are also proud to be included as part of the national Defibrillator network known as "The Circuit".

The resolution of the issue with income from the wind turbines installed on site has been resolved and the backdated income paid to the hall has been a significant contribution to our financial position throughout the year. Though the hall is well maintained, there have been several significant expenditures over the last two years which are part of a natural replacement cycle of fixtures and fittings.

Carinish Hall continues to thrive as a vital community asset and is open to allow the local community to meet, participate in a range of activities and most importantly, enjoy themselves in a safe and inclusive environment.

CARINISH AND DISTRICT VILLAGE HALL

Report of the Trustees for the Year Ended 31 January 2025

FINANCIAL REVIEW

Financial position

Total income for the year was £33,938 compared to £17,121 in 2024, still well behind that of 2020 and prior unfortunately.

Total Expenditure was £41,512 in the year compared to £36,424 in 2024. Expenditure includes depreciation charges of £20,125 in the year and £20,289 in 2024.

Overall therefore there was a deficit of £7,574 in the year (2024 : Deficit of £19,303).

Reserves policy

The Trustees keep the reserves under constant review. In the view of the Trustees the current level of reserves are satisfactory.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Carinish and District Village hall is constituted under a Trust Deed dated 8 December 1998. Management is vested in the Committee of Management, all members of which must be appointed at the Annual General Meeting. Committee members must be at least 15 in number of which at least one must be nominated each year by the ten districts of Lochport, Claddach Carinish and Knockqueen, Carinish, Baleshare, Claddach Baleshare, Illeray, Claddach Illeray, Claddach Kirkibost, Grimsay, and Bayhead, all within the parish of North Uist.

The Trustees are elected from the Committee.

Recruitment and appointment of new trustees

The Trustees are always seeking suitably qualified individuals to join the Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC028489



CARINISH AND DISTRICT VILLAGE HALL

**Report of the Trustees
for the Year Ended 31 January 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

Approved by order of the board of trustees on 30 October 2025 and signed on its behalf by:

**Independent Examiner's Report to the Trustees of
CARINISH AND DISTRICT VILLAGE HALL**

I report on the accounts for the year ended 31 January 2025 set out on pages five to eleven.

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 (as amended). 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 the independent examiner's report

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.

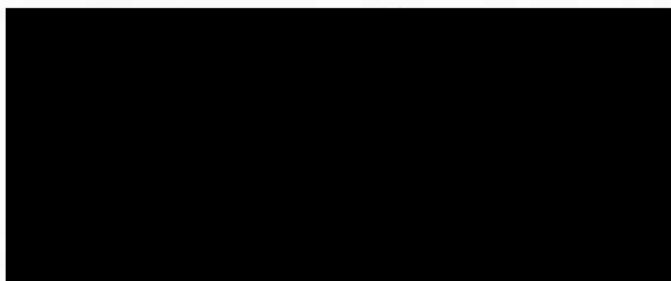
Independent examiner's statement

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
- 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 to comply with Regulation 8 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.



Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

30 October 2025

CARINISH AND DISTRICT VILLAGE HALL

Statement of Financial Activities for the Year Ended 31 January 2025

	Notes	Unrestricted fund £	Restricted funds £	31.1.25 Total funds £	31.1.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	-	-	100
Other trading activities	2	33,938	-	33,938	17,021
Total		<u>33,938</u>	<u>-</u>	<u>33,938</u>	<u>17,121</u>
EXPENDITURE ON					
Raising funds		5,747	-	5,747	9,244
Charitable activities					
Depreciation		1,228	18,897	20,125	20,289
General		-	-	-	453
Hall Running Costs		15,190	-	15,190	5,694
Governance costs		450	-	450	744
Total		<u>22,615</u>	<u>18,897</u>	<u>41,512</u>	<u>36,424</u>
NET INCOME/(EXPENDITURE)		11,323	(18,897)	(7,574)	(19,303)
RECONCILIATION OF FUNDS					
Total funds brought forward		79,908	44,078	123,986	143,289
TOTAL FUNDS CARRIED FORWARD		<u>91,231</u>	<u>25,181</u>	<u>116,412</u>	<u>123,986</u>

The notes form part of these financial statements

CARINISH AND DISTRICT VILLAGE HALL

Balance Sheet 31 January 2025

	Notes	Unrestricted fund £	Restricted funds £	31.1.25 Total funds £	31.1.24 Total funds £
FIXED ASSETS					
Tangible assets	5	4,401	25,181	29,582	49,708
CURRENT ASSETS					
Debtors	6	-	-	-	25
Cash at bank		87,669	-	87,669	74,643
		<u>87,669</u>	<u>-</u>	<u>87,669</u>	<u>74,668</u>
CREDITORS					
Amounts falling due within one year	7	(839)	-	(839)	(390)
NET CURRENT ASSETS		<u>86,830</u>	<u>-</u>	<u>86,830</u>	<u>74,278</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>91,231</u>	<u>25,181</u>	<u>116,412</u>	<u>123,986</u>
NET ASSETS		<u>91,231</u>	<u>25,181</u>	<u>116,412</u>	<u>123,986</u>
FUNDS	8				
Unrestricted funds				91,231	79,908
Restricted funds				25,181	44,078
TOTAL FUNDS				<u>116,412</u>	<u>123,986</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 October 2025 and were signed on its behalf by:



The notes form part of these financial statements

CARINISH AND DISTRICT VILLAGE HALL

Notes to the Financial Statements for the Year Ended 31 January 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 4% depreciation on cost
Plant and machinery	- 15% depreciation on reducing balance
Fixtures and fittings	- 25% depreciation on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

CARINISH AND DISTRICT VILLAGE HALL

Notes to the Financial Statements - continued for the Year Ended 31 January 2025

2. OTHER TRADING ACTIVITIES

	31.1.25 £	31.1.24 £
Functions	4,794	13,652
Hire of Hall	2,765	2,437
Turbine income	26,379	932
	<u>33,938</u>	<u>17,021</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2025 nor for the year ended 31 January 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2025 nor for the year ended 31 January 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	100	-	100
Other trading activities	17,021	-	17,021
Total	<u>17,121</u>	<u>-</u>	<u>17,121</u>
EXPENDITURE ON			
Raising funds	9,245	(1)	9,244
Charitable activities			
Depreciation	1,388	18,901	20,289
General	453	-	453
Hall Running Costs	5,694	-	5,694
Governance costs	744	-	744
Total	<u>17,524</u>	<u>18,900</u>	<u>36,424</u>
NET INCOME/(EXPENDITURE)	(403)	(18,900)	(19,303)
RECONCILIATION OF FUNDS			
Total funds brought forward	80,311	62,978	143,289
TOTAL FUNDS CARRIED FORWARD	<u>79,908</u>	<u>44,078</u>	<u>123,986</u>

CARINISH AND DISTRICT VILLAGE HALL

Notes to the Financial Statements - continued for the Year Ended 31 January 2025

5. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 February 2024 and 31 January 2025	472,110	10,723	86,967	569,800
DEPRECIATION				
At 1 February 2024	428,083	8,929	83,080	520,092
Charge for year	18,884	269	973	20,126
At 31 January 2025	446,967	9,198	84,053	540,218
NET BOOK VALUE				
At 31 January 2025	25,143	1,525	2,914	29,582
At 31 January 2024	44,027	1,794	3,887	49,708

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.25 £	31.1.24 £
Trade debtors	-	25

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.25 £	31.1.24 £
Other creditors	839	390

8. MOVEMENT IN FUNDS

	At 1.2.24 £	Net movement in funds £	At 31.1.25 £
Unrestricted funds			
General fund	79,908	11,323	91,231
Restricted funds			
Building Fund	44,027	(18,884)	25,143
Rural Development/Small Awards Fund	51	(13)	38
	44,078	(18,897)	25,181
TOTAL FUNDS	123,986	(7,574)	116,412

CARINISH AND DISTRICT VILLAGE HALL

Notes to the Financial Statements - continued for the Year Ended 31 January 2025

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,938	(22,615)	11,323
Restricted funds			
Building Fund	-	(18,884)	(18,884)
Rural DevelopmentSmall Awards Fund	-	(13)	(13)
	<u>-</u>	<u>(18,897)</u>	<u>(18,897)</u>
TOTAL FUNDS	<u>33,938</u>	<u>(41,512)</u>	<u>(7,574)</u>

Comparatives for movement in funds

	At 1.2.23 £	Net movement in funds £	At 31.1.24 £
Unrestricted funds			
General fund	80,311	(403)	79,908
Restricted funds			
Building Fund	62,911	(18,884)	44,027
Rural DevelopmentSmall Awards Fund	67	(16)	51
	<u>62,978</u>	<u>(18,900)</u>	<u>44,078</u>
TOTAL FUNDS	<u>143,289</u>	<u>(19,303)</u>	<u>123,986</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	17,121	(17,524)	(403)
Restricted funds			
Building Fund	-	(18,884)	(18,884)
Rural DevelopmentSmall Awards Fund	-	(16)	(16)
	<u>-</u>	<u>(18,900)</u>	<u>(18,900)</u>
TOTAL FUNDS	<u>17,121</u>	<u>(36,424)</u>	<u>(19,303)</u>

CARINISH AND DISTRICT VILLAGE HALL

Notes to the Financial Statements - continued for the Year Ended 31 January 2025

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.2.23 £	Net movement in funds £	At 31.1.25 £
Unrestricted funds			
General fund	80,311	10,920	91,231
Restricted funds			
Building Fund	62,911	(37,768)	25,143
Rural DevelopmentSmall Awards Fund	67	(29)	38
	<u>62,978</u>	<u>(37,797)</u>	<u>25,181</u>
TOTAL FUNDS	<u>143,289</u>	<u>(26,877)</u>	<u>116,412</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	51,059	(40,139)	10,920
Restricted funds			
Building Fund	-	(37,768)	(37,768)
Rural DevelopmentSmall Awards Fund	-	(29)	(29)
	<u>-</u>	<u>(37,797)</u>	<u>(37,797)</u>
TOTAL FUNDS	<u>51,059</u>	<u>(77,936)</u>	<u>(26,877)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2025.

CARINISH AND DISTRICT VILLAGE HALL

Detailed Statement of Financial Activities for the Year Ended 31 January 2025

	31.1.25 £	31.1.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	100
Other trading activities		
Functions	4,794	13,652
Hire of Hall	2,765	2,437
Turbine income	26,379	932
	<u>33,938</u>	<u>17,021</u>
Total incoming resources	33,938	17,121
EXPENDITURE		
Other trading activities		
Bar Purchases	4,871	8,335
Cleaning & hygiene	876	909
	<u>5,747</u>	<u>9,244</u>
Charitable activities		
Insurance	1,805	1,765
Light and heat	1,463	1,225
Telephone	661	659
Repairs and renewals	2,557	2,842
Turbine repairs	8,617	-
Subscriptions & Licences	87	-
Freehold property depreciation	18,884	18,884
Plant & machinery depreciation	269	317
Fixtures & fittings depreciation	972	1,088
	<u>35,315</u>	<u>26,780</u>
Support costs		
Governance costs		
Accountancy fee	450	400
Total resources expended	<u>41,512</u>	<u>36,424</u>
Net expenditure	<u>(7,574)</u>	<u>(19,303)</u>

This page does not form part of the statutory financial statements