

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	9	2023	To	31	8	2024

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

North Kessock Village Hall	
NKVH	
SC 047939	
North Kessock Village Hall	
Marine Park	
North Kessock	
Inverness	Postcode IV13XS

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
	Chair		
	Treasurer		
	Secretary		
	Vice Chair, Bookings Secretary		
	Minutes Secretary		
		From Dec 2024	

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
	31.8.24 re-elected 2.11.24 and resigned 11.3.25
	31.8.23 re-elected and resigned November 2023.

Structure, governance and management

Type of governing document	Constitution
Trustee recruitment and appointment	Trustees are elected at an AGM Trustees may also be co-opted

Objectives and activities

Charitable purposes	<p>As per the Constitution: The organisation's purposes are:</p> <p>4.1 To manage the North Kessock Village Hall for the benefit of all the residents of North Kessock postal district, including use for meetings, events, lectures and classes, and for other forms of education, training, recreation and leisure time activity, with the object of improving the conditions of life for the community.</p> <p>4.2 To organise and promote any other community-based activity which the Members shall consider to improve the conditions of life for the community and/or promote community participation.</p>
Summary of the main activities in relation to these objects	<p>The committee continues to run the North Kessock Village Hall for the benefit of the community. There are 24 groups using the Hall regularly; including local groups and organisations from outwith the immediate area. The committee also organises several community events with the support of many volunteers. An example of this would be our regular 'Soup and Natter' which provides a warm space, a warm meal and sociable company for many in the village. To begin with this was supported by funding from The Highland Council, but with the ending of funding, we have continued by using our own resources and with the support of local business and volunteers. An annual Summer Show, Christmas events and New Years Day Dance have become fixtures again and the Hall also hosts meetings which bring the various other groups together to share concerns and develop co-operative links.</p>

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Achievements and performance

Summary of the main achievements of the charity during the financial period

A members' consultation process revealed a list of priorities for development and we have, in 2024 – 25, embarked upon a programme of improvement which reflect these priorities. To this end we have pursued funding from a range of grant awarding bodies to pay for new external doors, refurbished foyer and toilets. These works have included improved disabled access and general redecoration. Long standing problems with external drains have also been dealt with. These improvements have been well received by Hall users.

A further development which has had an impact on trustees was heralded by the decision of a local group; North Kessock Ticket Office Project (NKTOP SC 045168) to wind up its affairs. We were approached by the interim board of NKTOP asking us to accept a 'transfer of assets' and, after a consultation with our membership, we agreed. The former NKTOP premises are now the property of NKVH (SC 047939). We are grateful to the interim board for the good order of the property and administrative systems which have been transferred.

A key aim of our committee is to improve the cohesiveness of the community of North Kessock and we hope to continue with activities and hall developments which support that aim.

Financial review

Brief statement of the charity's policy on reserves

We maintain a reserve to cover 6 months of running costs for the Hall and we hold an account for grant funding we receive for Hall developments and improvement.

As we now run the former NKTOP building (see item above) we will establish a similar policy for that element of our activity as and when the amounts required become clear.

Details of any deficit

Donated facilities and services (if any)

We now own and run the premises of the former NKTOP SC 045168 (see item above) and we have taken on the lease of adjacent land comprising a community garden.

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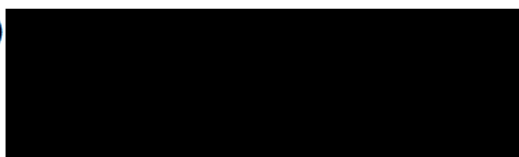
Other optional information

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)

A black rectangular box redacting the signature of the trustee.A white rectangular box, likely redacting the printed name of the trustee.

Full name(s)		
Position (e.g. Chair)	Chair	
Date	31.5.25	

North Kessock Village Hall

SC047939



Receipts and payments accounts						
For the period from	Period start date			to	Period end date	
	01	September	2023		31	August
	01	September	2023		31	August

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	£ 354	-	-	-	354	2,876
Legacies	-	-	-	-	-	-
Grants	-	9,900	-	-	9,900	9,540
Receipts from fundraising activities	7,608	-	-	-	7,608	2,970
Gross trading receipts	-	-	-	-	-	-
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	26,381	-	-	-	26,381	33,165
Gross receipts from other charitable activities	156	-	-	-	156	10,708
	-	-	-	-	-	-
A1 Sub total	£ 34,499	9,900	-	-	44,399	59,259
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	34,499	9,900	-	-	44,399	59,259
A3 Payments						
Expenses for fundraising activities	4,103	-	-	-	4,103	6,114
Gross trading payments	21,366	-	-	-	21,366	28,451
Deposits refunded	3,345	-	-	-	3,345	6,118
Payments relating directly to charitable activities	-	6,118	-	-	6,118	7,307
Building Improvements	-	1,406	-	-	1,406	2,090
Governance costs:	-	-	-	-	-	-
Audit / independent examination	125	-	-	-	125	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
Other	1,675	-	-	-	1,675	5,017
	-	-	-	-	-	-
A3 Sub total	30,614	7,524	-	-	38,138	55,097
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
A4 Sub total	-	-	-	-	-	-
Total payments	30,614	7,524	-	-	38,138	55,097
Net receipts / (payments)	3,885	2,376	-	-	6,261	4,162
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	3,885	2,376	-	-	6,261	4,162

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	5,595	14,521	-	-	20,116	15,954
	Surplus / (deficit) shown on receipts and payments account	3,885	2,376	-	-	6,261	4,162
						-	
						-	
	Cash and bank balances at end of year	9,480	16,897	-	-	26,377	20,116
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

			31.5.25
			31.5.25

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

To provide an event space for the community and wider areas to use, where they can teach activities / classes / socialise and gather.

We have been able to run and provide Warm Spaces events, providing free meals and drinks to community through events for children or older generation. We have also provided quiz and entertainment events free of charge.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
BWCT Grant - (For Building Development)	BWCT	1	2,500
Highland Council Warm Spaces Grant	Highland Council	1	7,400
Total			9,900

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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Authority under which paid

£

C3b Trustee remuneration - details

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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Number of trustees

£

C4b Trustee expenses - details

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

All payments made to trustees were reimbursements for purchases made on behalf of the charity.

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Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Cash Donations	294				294	2,876
Baubles	60				60	
					-	
					-	
Total	354	-	-	-	354	2,876
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
BWCT Grant		2,500			2,500	
Highland Council - Warm Spaces		7,400			7,400	6,040
Highland Council Grant - Buildings					-	3,500
					-	
Total	-	9,900			9,900	9,540
	-	-	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Defibrillator	156				156	
Sundry					-	10,708
					-	
					-	
					-	
					-	
					-	
Total	156	-	-	-	156	10,708
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Warm Spaces					-	
		6,118			6,118	7,307
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	6,118	-	-	6,118	7,307
	-	-	-	-	-	-

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Additional analysis (2)**5 Breakdown of unrestricted funds**

Breakdown of unrestricted funds	General	Booking deposits held at year end			Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	354				354	2,876
Legacies	-				-	-
Grants					-	-
Receipts from fundraising activities	7,608				7,608	2,970
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings	23,871	2,510			26,381	33,165
Gross receipts from other charitable activities	156				156	10,708
Sub total	31,989	2,510	-	-	34,499	49,719
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	
Proceeds from sale of investments	-				-	
Sub total	-	-	-	-	-	-
Total receipts	31,989	2,510	-	-	34,499	49,719
Payments						
Expenses for fundraising activities	4,103				4,103	6,114
Gross trading payments	21,366				21,366	28,451
Deposits refunded	3,345				3,345	6,118
Payments relating directly to charitable activities	-				-	-
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	125				125	-
Preparation of annual accounts					-	-
other	1,675				1,675	5,017
Sub total	30,614	-	-	-	30,614	45,700
Payments relating to asset and investment movements						
Purchases of fixed assets	-				-	
Purchase of investments	-				-	
Sub total	-	-	-	-	-	-
Total payments	30,614	-	-	-	30,614	45,700
Net receipts / (payments)	1,375	2,510	-	-	3,885	4,019
Transfers to / (from) funds					-	
Surplus / (deficit) for year	1,375	2,510	-	-	3,885	4,019

55,097

4,162

Nature and purpose of funds

Since the year end £2,500 of unrestricted funds has been designated towards the building works.
At the year end the charity holds deposits and payments on advance bookings which are included in rents received above.

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Additional analysis (3)**6 Breakdown of restricted funds**

	Building Development Fund		Warm Spaces		Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants	2,500		7,400		9,900	9,540
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	2,500	-	7,400	-	9,900	9,540
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	2,500	-	7,400	-	9,900	9,540
Payments						
Expenses for fundraising activities			-		-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities			6,118		6,118	7,307
Building improvements	1,406				1,406	2,090
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	1,406	-	6,118	-	7,524	9,397
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	1,406	-	6,118	-	7,524	9,397
Net receipts / (payments)	1,094	-	1,282	-	2,376	143
Transfers to / (from) funds					-	
Surplus / (deficit) for year	1,094	-	1,282	-	2,376	143

Nature and purpose of funds

Building Development Funds are for improvements to the building and its facilities, including a stage chairlift. Warm Spaces provide shelter, sustenance and companionship to the local community.

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Charity name	North Kessock Village Hall						
	Registered charity number	SC047939						
	Period start date					Period end date		
	Day	Month	Year		Day	Month	Year	
	1	September	2023	to	31	August	2024	
							(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner Basis of independent examiner's statement Independent examiner's statement	<p>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.</p> <p>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.</p> <p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>							
Signed: Name: Relevant professional qualification(s) or body (if any): Address:	<div style="background-color: black; height: 150px; width: 100%;"></div>							

*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.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose