

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	August	2023	To	31	July	2024

Reference and administration details

Charity name	Lybster Community Hall
Other names charity is known by	LCH
Registered charity number	SC049494
Charity's principal address	

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)
1	Chair	Appointed Sept. 2023	
2	Treasurer	Appointed Sept. 2023	
3	Secretary	Appointed Sept. 2023	
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

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)

Names	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The Charity was formed as a Scottish Charitable Incorporated Organisation and approved by OSCR on 30 July 2019 and is governed by constitution.

Trustee recruitment and appointment

Trustees are appointed in accordance with the terms of the constitution. There will be a minimum of three and a maximum of ten Trustees.

Objectives and activities

Charitable purposes

The purpose of the charity are:

- The provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for whom the facilities are primarily intended;
- The advancement of citizenship or community development, primarily by managing and maintaining Lybster Community Hall and providing support and assistance for projects, events or activities which the charity trustees consider to be of benefit to Lybster and that are in furtherance of the charitable purposes.

Summary of the main activities in relation to these objects

The hall is available to let to local groups and individuals and events are held locally for the benefit of the community.

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Achievements and performance

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

The main achievement are to make sure the hall is in a fit state for others to use. As a committee it is our responsibility to ensure that facilities for all users are up to standard and all health and safety is adhered to.

The hall is well used with various groups on a weekly basis and by others, for example, NHS vaccination clinics and polling station during the election. We help support a community group who work with the most vulnerable families in our area by supplying them with equipment for their two weekly youth clubs.

We are in the process of doing quick fixes to the hall to encourage others to use the facilities as we work on the long term plans for the hall. This has been achieved by becoming part of the Caithness Place-Based Demonstrator supporting us to get the funding to carry out internal and external repairs.

Financial review

Brief statement of the charity's policy on reserves

We aim to keep reserves in order to ensure there are sufficient funds to allow continued day to day running of the charity.

Details of any deficit

Donated facilities and services (if any)

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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)

Full name(s)

Position (e.g. Chair)

Chair

Treasurer

Date

25-04-2025

25-04-2025

APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of	Charity name	Lybster Community Hall					
	Registered charity number	SC049494					
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	01	August	2023		31	July	2024
Set out on pages	7 - 10						(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	<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>						
Basis of independent examiner's statement	<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>						
Independent examiner's statement	<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>						
Signed:	[Redacted Signature]						Date:
Name:							29.4.2025
Relevant professional qualification(s) or body (if any):							
Address:	Reid & Fraser						
	15 Princes Street						
	Thurso						
	KW14 7BQ						

*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.

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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

The former treasurer of the charity resigned and left the local area so the incoming Trustees appointed during the accounting period being reported upon) have had no access to prior accounting or other records of the charity. The Receipts and Payments account attached has been prepared from the available information and whilst the current Trustees believe there is no material misstatement of income or expenditure, that cannot be guaranteed. Future governance and record keeping is to be much more robust.

Lybster Community Hall

SC049494



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	August	2023		31	July	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations					-	10
Legacies					-	-
Grants		13,733			13,733	15,988
Receipts from fundraising activities	201				201	3,563
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings	5,900				5,900	1,486
Gross receipts from other charitable activities					-	-
Other income: Insurance receipt	11,024				11,024	-
A1 Sub total	17,125	13,733	-	-	30,858	21,047
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	17,125	13,733	-	-	30,858	21,047
A3 Payments						
Expenses for fundraising activities	636				636	2,019
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	5,197	6,969			12,166	5,858
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other: building repairs	7,611				7,611	-
A3 Sub total	13,444	6,969	-	-	20,413	7,877
A4 Payments relating to asset and investment movements						
Purchases of fixed assets		670			670	8,842
Purchase of investments					-	-
A4 Sub total	-	670	-	-	670	8,842
Total payments	13,444	7,639	-	-	21,083	16,719
Net receipts / (payments)	3,681	6,094	-	-	9,775	4,328
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	3,681	6,094	-	-	9,775	4,328

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	10,886	6,857			17,743	13,415
	Surplus / (deficit) shown on receipts and payments account	3,681	6,094			9,775	4,328
	Cash and bank balances at end of year	14,567	12,951	-	-	27,518	17,743
	(Agree balances with receipts and payments account(s))						

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

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Concrete Planters	Restricted	8,380	8,380	8,380
	Christmas Lights	Restricted	882	882	462
	Larder Fridge	Restricted	250	250	
		Total	9,512	9,512	8,842

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Cleaner		200	195
	SSE - Electricity		141	-
	Purchase of Larder Fridge		-	250
		Total	341	445

Categories	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

25.04.25

25.04.25

Section C Notes to the Accounts

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

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

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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C3b Trustee remuneration - details

Authority under which paid	£

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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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

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

C6 Other information

Costs incurred on behalf of LCH amounting to £1873 were reimbursed to one trustee during the year.

Analysis of receipts and payments

	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 Donation					-	10
					-	
					-	
					-	
Total	-	-	-	-	-	10

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
RWE Camster Wind Farm			-	6,514
Beatrice Offshore Wind Farm		6,480	6,480	6,414
Caithness Community Fund			-	3,060
Lybster & Tannach		2,931	2,931	
North Highland Initiative - CISP		1,130	1,130	
Foundation Scotland		2,902	2,902	
Miscellaneous		290	290	
Total	-	13,733	13,733	15,988

[illegible]

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Repairs & maintenance					-	2,720
Bulbs/costs incurred for Planter Project		3,728			3,728	289
Electricity charges	1,552				1,552	850
Cleaning duties	2,234				2,234	2,448
Refund for item purchased PY Currys					-	449
Insurance	1,152				1,152	-
Stationery	88				88	-
Miscellaneous items	171				171	-
Yoga classes		1,503			1,503	
Play equipment		1,738			1,738	
					-	
Total	5,197	6,969	-	-	12,166	5,858