

**Glenmoriston Millennium Hall Community Association**

**Charity Number SC051089**

**Annual Report and Financial Statements**

**For the year ended 30th June 2024**

**Independent examiner's report to the Trustees on the unaudited accounts of Glenmoriston Millennium Hall Community Association.**

I report on the accounts of the Charity for the year ended 30th June 2024 which are set out on pages 3 to 6.

**Respective responsibilities of Trustees and independent 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. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 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 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:

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 comply with Regulation 9 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.

Date: 6/7/25 2024  
Senior Finance Officer  
Voluntary Action Lochaber  
An Drochaid, Claggan Road  
Fort William  
PH33 6PH



Glenmoriston Millennium Hall Community Association  
Receipts and Payments Accounts  
For the year ended 30th June 2024  
Charity Number SC051089

	Note	Year to 2024 Unrestricted £	Year to 2024 Restricted £	Year to 2024 Total £	Year to 2023 Total £
<b>Receipts</b>					
<b>Grants and Donations</b>					
Grants	4	15,250	20,225	35,475	77,866
Donations	5	681	2,448	3,129	8,012
<b>Bank interest received</b>					
		-	-	-	-
<b>Fund Raising</b>					
Silver Surfers		-	364	364	-
Heritage Group		-	160	160	-
Hall Hire		4,303	-	4,303	5,443
Events		-	-	-	500
Event Sales		-	-	-	744
Film Nights		-	-	-	265
Quiz Nights		350	-	350	217
Sales		-	-	-	40
Misc		10	-	10	-
Services		419	-	419	511
Community Shop		-	-	-	6,121
<b>Total Receipts</b>		21,012	23,197	44,209	99,718
<b>Payments</b>					
<b>Charitable Activities</b>					
Toilet Project Works		-	1,977	1,977	44,284
Silver Surfers		-	4,784	4,784	-
Out of School Club		-	679	679	-
Glenmoriston Heritage Group		-	1,232	1,232	-
Community Tuesdays		-	5,977	5,977	-
Accounting & Legal		341	-	341	6,328
Telephone & Broadband		570	-	570	521
Electricity		2,606	-	2,606	2,905
Oil & Gas		1,963	-	1,963	2,184
Insurance		2,835	-	2,835	909
Cleaning		395	-	395	1,987
Kitchen & Janitorial		79	-	79	219
Catering Costs		443	-	443	486
Office Expenses		4	-	4	98
Repairs & Maintenance		7,319	-	7,319	4,467
Furnishings & Equipment		52	-	52	72
Film Night Expenses		73	-	73	369
Unused Grant Return		100	-	100	-
Events Costs		30	-	30	650
Events Sales Costs		700	-	700	306
Subscriptions		395	-	395	214
Caretaker Honorarium		1,000	-	1,000	500
Computer Costs		-	-	-	100
Community Shop		-	-	-	27,629
<b>Governance Costs</b>					
Independent Examination	7	100	-	100	100
<b>Total Payments</b>		19,005	14,648	33,653	94,328

Glenmoriston Millennium Hall Community Association  
 Receipts and Payments Accounts  
 For the year ended 30th June 2024  
 Charity Number SC051089

Surplus/(Deficit) for the year before transfers  
 Transfers between funds

Surplus/(Deficit) for the year

Statement of Balances - as at 30th June 2024

Opening cash at bank and in hand

Add Income

Less Expenditure  
 Transfers

Closing cash at bank and in hand

Bank and Cash Balances

Business Current Account  
 Outstanding lodgements  
 Outstanding cheques  
 Petty cash

	Year to 2024 Unrestricted	Year to 2024 Restricted	Year to 2024 Total	Year to 2023 Total
6	2,007 362	8,549 (362)	10,556 -	5,390 -
	<u>2,369</u>	<u>8,187</u>	<u>10,556</u>	<u>5,390</u>
	57,469	20,597	78,067	72,676
	<u>21,012</u>	<u>23,197</u>	<u>44,209</u>	<u>99,718</u>
	78,481	43,794	122,275	172,394
6	19,005 362	14,648 (362)	33,653 -	94,328 -
	<u>59,838</u>	<u>28,784</u>	<u>88,622</u>	<u>78,067</u>
	59,236	28,701	87,937	77,881
	-	-	-	-
	602	84	686	186
9 & 10	<u>59,838</u>	<u>28,784</u>	<u>88,622</u>	<u>78,067</u>

Signed on behalf of all Trustees:



**Glenmoriston Millennium Hall Community Association**  
**Charity Number SC051089**  
**Notes to the accounts**  
**For the year ended 30th June 2024**

**1 Basis of Accounting**

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

**2 Nature and purpose of funds**

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

**3 Related party transactions**

No remuneration was paid to the trustees or any connected persons during the year (2023: £NIL).

**4 Grants**

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
FAGCC - Out of School Club	-	1,000	1,000	-
FAGCC - Hall Running Costs	15,000	-	15,000	15,000
FAGCC - Jubilee Celebration	-	-	-	1,072
FAGCC - Christmas Party	250	-	250	-
FAGCC - Community Tuesdays	-	14,500	14,500	-
Foundation Scotland - Energy Report	-	4,725	4,725	-
FERN - Community Funds Toilets Project	-	-	-	40,286
FAGCC - Community Shop Project	-	-	-	21,508
	15,250	20,225	35,475	77,866

**5 Donations**

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Misc Donations	621	-	621	40
Toilet Donations	60	-	60	1,068
Tfr from Glenmoriston Heritage Group	-	2,448	2,448	-
Senior Citizens Group - Silver Surfers	-	-	-	6,904
	681	2,448	3,129	8,012

**6 Transfers between funds**

£362 was transferred from restricted to unrestricted funds during the year to clear the remaining balance following project completion (2023: £NIL).

**7 Governance Costs**

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Independent Examination	50	-	50	50
Accounting Services	50	-	50	50
	100	-	100	100

## 8 Volunteers

The trustees would like to record their thanks to all the volunteers who dedicate a significant amount of time for no remuneration to the charity.

## 9 Restricted Funds

	At 1st July 2023	Incoming	Outgoing	Transfers	At 30th June 2024
Tfr from GMH (Cinema Equipment)	362	-	-	(362)	-
FAGCC - External Works (Toilets Project)	13,332	-	(1,977)	-	11,355
FAGCC - Out of School Club	-	1,000	(679)	-	321
FAGCC - Community Tuesdays	-	14,500	(5,977)	-	8,523
Glenmoriston Heritage Group	-	2,608	(1,232)	-	1,376
Foundation Scotland - Energy Efficiency	-	4,725	-	-	4,725
Senior Citizens Group - Silver Surfers	6,904	364	(4,784)	-	2,484
	<u>20,597</u>	<u>23,197</u>	<u>(14,648)</u>	<u>(362)</u>	<u>28,784</u>

## 10 Unrestricted Funds

	At 1st July 2023	Incoming	Outgoing	Transfers	At 30th June 2024
Unrestricted Funds	57,469	21,012	(19,005)	362	59,838
	<u>57,469</u>	<u>21,012</u>	<u>(19,005)</u>	<u>362</u>	<u>59,838</u>

Glenmoriston Millennium Hall Community Association

Charity Number SC051089

Annual Report and Financial Statements

For the year ended 30<sup>th</sup> June 2024

## **Trustees' Annual Report**

**For the year ended 30<sup>th</sup> June 2024**

The trustees have pleasure in presenting their report together with the financial statements for the year ended 30<sup>th</sup> June 2024.

### **Reference and Administrative Information**

#### **Charity Name**

Glenmoriston Millennium Hall Community Association

#### **Address**

Glenmoriston Millennium Hall, Invermoriston, Inverness, Highland IV63 7YA

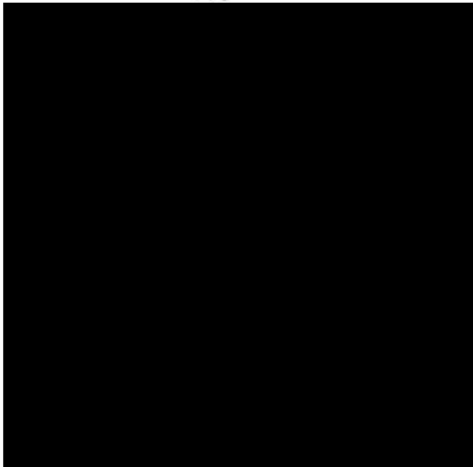
#### **Bankers**

Royal Bank of Scotland, 6 High Street, Fort William PH33 6AS

#### **Independent Examiner**

 Senior Finance Officer, Voluntary Action Lochaber, An Drochaid, Claggan Road, Fort William PH33 6PH

#### **Current Trustees**



### **Structure, Governance and Management**

#### **Constitution**

Glenmoriston Millennium Hall Community Association (GMHCA) is a Scottish Charitable Incorporated Organisation (SCIO) incorporated in 2021 to replace the unincorporated association that had run the hall until that time. The purposes and administration arrangements are set out in the constitution. The day to day management of GMHCA is carried out by the board of trustees under rules set out in the constitution.



### **Appointment of trustees**

The board of trustees are appointed or reappointed at the AGM, with each trustee serving up to a maximum of a 3 year term at which point they must stand down but with the option to stand again with an overall maximum of three 3-year terms before leaving the board for a minimum of 12 months.

### **Objectives and activities**

#### **Charitable purposes**

The charitable purposes are as follows:-

To benefit the community of Glenmoriston and surrounding area with the following objects, without distinction of age, disability, gender reassignment, marriage and civil partnerships, pregnancy and maternity, race (including colour, nationality, and ethnic or national origin), religion or belief, sex and sexual orientation. These objects are:

- 1) To maintain and manage Glenmoriston Millennium Hall in order to provide facilities for recreational, educational, cultural, leisure, artistic and physical purposes.
- 2) The advancement of community development, citizenship, heritage and environmental protection by supporting or undertaking projects and activities within the Glenmoriston community.
- 3) Any other purposes that may reasonably be regarded as analogous to either of the preceding purposes.

#### **Activities**

This financial period started well and the hall was operating normally with regular groups and commercial hires making good use of the hall as well as the return of the very popular quiz nights and Community Tuesdays through the winter period.

In January of 2024 it became apparent that there was a serious problem with the new septic drainage system that had been installed during the summer of 2022. Further investigation revealed that the main septic tank appeared to be ruptured and the high level of groundwater on the site was preventing the drainage from functioning correctly. Unfortunately, the only sensible course of action was to close the toilet facilities to public users and to restrict hall occupancy to reduce usage of the drainage system as much as possible. Regular group hires were able to continue but other operations were restricted or cancelled and the remaining sessions of Community Tuesdays had to be abandoned.

The hall's income was affected by the above and we suffered unanticipated costs associated with the failure of the septic system. As at the end of the financial year we were still working on finding a solution for this problem.

#### **Achievements and performance**

The second half of the year was dominated by the septic tank failure, prior to which the hall was seeing very good usage.

Community Projects during the financial year included the aforementioned Community Tuesdays as well as the starting up of an Out of School Club on Friday afternoons plus the continuation of Silver Surfers and The Heritage Group.

We also raised funds for and commissioned two reports to investigate potential to make the hall more energy efficient and sustainable in its energy usage, results of which were still pending at year end.

## **Financial review**

### ***General funds***

Total operational income for the hall for the year was £21,012.04 made up of £4,302.50 from hall hire, £349.50 from events, £15,250 from grants and the remainder of £1,110.04 from donations and miscellaneous receipts. We are again extremely grateful to Fort Augustus and Glenmoriston Community Company for their generous support of providing an annual £15,000 grant which is invaluable to the operations of the hall.

Total operational expenditure for the hall for the year was £19,004.76, giving a surplus of income over expenditure of £2,007.28 which has increased the reserves slightly to £59,838.04.

### ***Protected funds***

In addition to the operational income detailed above GMHCA received grants of £1,000 for running the Out of School Club, £14,500 for running Community Tuesdays and £4,725 towards paying for a Renewable Energy Report. We also held ongoing protected funds for Silver Surfers, Heritage Group and the residual balance of the Toilet Works (intended to be for internal refurbishment of the toilets which was put on hold in case the funds were needed for repairs to the septic system).

At the close of the financial year the balances in protected funds were:

Toilet Works: £11,354.80

Silver Surfers: £2,484.15

Community Tuesdays: £8,523.41

Out of School Club: £321.15

Heritage Group: 1,375.94

Renewable Energy Report: 4,725.00

The GMHCA bank balance as at 30<sup>th</sup> June 2024 was £87,936.92 and the petty cash balance was £685.57

### ***Reserves policy***

At the end of this financial period, reserves in the general fund stood at £59,838.04, a small increase on last year's figure.

In line with its policy of using reserves for capital purchases and large-scale maintenance, the board believes that it is prudent to retain sufficient reserves against the contingency of unexpected maintenance and repairs as the building is now over 20 years old and significant repairs will inevitably arise, as well as replacement of equipment such as tables, chairs, and kitchen appliances.

The board have agreed that the reserves in the general fund will be retained for future maintenance and upgrades of the Millennium Hall, its equipment, fixtures and fittings only. The reserves will not be used to fund, nor to subsidise, community projects. Any community projects that GMHCA undertakes will be fully

funded by a combination of grants, subsidies, fundraising or any other form of monies that are specifically received by GMHCA for the funding of each individual project.

***Plan for future period***

The current favourable financial position allows the Board to consider additional capital equipment that enhance the facilities for users of the hall.

***Exemptions from disclosure***

There are no exemptions from disclosure

***Funds held as custodian trustee on behalf of others***

There are currently no funds held as custodian trustee on behalf of others

This report was approved by the trustees on

