

Mallaig Community Hub and Shop (SCIO)

Scottish Charity Number SC052549

Receipts & Payments Accounts

For the period 17th May 2023 to 31st May 2024

Mallaig Community Hub and Shop (SCIO)

Independent Examiner's report to the Trustees on the unaudited accounts of the Mallaig Community Hub and Shop (SCIO)

I report on the accounts of the Charity for the period 17th May 2023 to 31st May 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.

[REDACTED]
[REDACTED]
Date: - 28/02/2025
Finance Manager
Voluntary Action Lochaber
An Drochaid, Claggan Road
Fort William
PH33 6PH



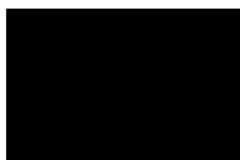
Mallaig Community Hub and Shop (SCIO)
Receipts and Payments Accounts
For the period 17th May 2023 to 31st May 2024

		Period to 31st May 2024 Unrestricted £	Period to 31st May 2024 Restricted £	Period to 31st May 2024 Total £
Receipts	Note			
Grants and Donations				
Grants	4	-	29,150	29,150
Donations	5	4,225	-	4,225
Bank interest received		-	-	-
Other Income				
Fundraising		538	-	538
Rental Income		9,800	-	9,800
Renovation Income		30,000	-	30,000
Total Receipts		44,563	29,150	73,713
Payments				
Rent		7,000	8,000	15,000
Rates		7,741	-	7,741
Building Insurance		-	1,425	1,425
Business Insurance		-	252	252
Electricity		-	2,340	2,340
Telephone & Internet		24	-	24
Legal Fees		-	1,700	1,700
Renovations / Repairs and Renewals		15,528	-	15,528
Equipment Purchases		-	807	807
Computer Services		67	-	67
Refuse & Recycling		467	-	467
Other Premises Expenses		239	-	239
Governance Costs				
Independent Examination	7	-	-	-
Total Payments		31,065	14,524	45,589
Surplus/(Deficit) for the year before transfers		13,498	14,626	28,124
Transfers between funds	6	-	-	-
Surplus/(Deficit) for the year		13,498	14,626	28,124

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For the period 17th May 2023 to 31st May 2024

	Period to 31st May 2024 Unrestricted	Period to 31st May 2024 Restricted	Period to 31st May 2024 Total
Statement of Balances - as at 31st May 2024			
Opening cash at bank and in hand	-	-	-
Add Income	44,563	29,150	73,713
Less Expenditure	44,563	29,150	73,713
Transfers	31,065	14,524	45,589
	6 -	-	-
Closing cash at bank and in hand	13,498	14,626	28,124
Bank and Cash Balances			
Community Account	13,498	14,626	28,124
Outstanding Lodgements	-	-	-
Outstanding Cheques	-	-	-
Petty Cash	-	-	-
	9 & 10 13,498	14,626	28,124
	-	-	-

Signed on behalf of all Trustees:



Name:



Date:

28/02/25

The notes on pages 5 to 6 form part of these financial statements

Mallaig Community Hub and Shop (SCIO)

Notes to the accounts

For the period 17th May 2023 to 31st May 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).

This the first set of accounts for the Charity since Registration on 17th May 2023.

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. Funds of £4,225 held by the Unincorporated Organisation were donated to 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. Grants totalling £29,150 were received by the Charity - Highland Council Community Regeneration Fund (£10,750) towards rental costs and overheads, Firstport (£17,500) for rental and start up costs, Highlands & Islands Climate Hub (£900) for purchase of sustainable items.

3 Related party transactions

No remuneration was paid to the Trustees or any connected persons during the year.

4 Grants

	Unrestricted Funds	Restricted Funds	Total 2024
Highland Council (HC)	-	10,750	10,750
Firstport (FP)	-	17,500	17,500
Highlands & Islands Climate Hub (HICH)	-	900	900
	-	29,150	29,150

5 Donations

	Unrestricted Funds	Restricted Funds	Total 2024
Transfer from Unincorporated Organisation	4,225	-	4,225
	4,225	-	4,225

6 Transfers between funds

There were no transfers between funds during the year.

7 Governance Costs

	Unrestricted Funds	Restricted Funds	Total 2024
Independent Examination	-	-	-
	-	-	-

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 17th May			At 31st May
	2023	Incoming	Outgoing	Transfers 2024
Community Regeneration Fund (HC)	-	10,750	(10,717)	- 33
Build It Grant (FP)	-	5,000	(3,000)	- 2,000
Start It Grant (FP)	-	12,500	-	- 12,500
Sustainable Spaces (HICH)	-	900	(807)	- 93
	-	29,150	(14,524)	- 14,626

10 Unrestricted Funds

	At 17th May			At 31st May
	2023	Incoming	Outgoing	Transfers 2024
Unrestricted Funds	-	44,563	(31,065)	- 13,498
	-	44,563	(31,065)	- 13,498

Chair's report, Mallaig Community Hub and Shop May 2023- May 2024

As the post of chair is currently vacant this report has been prepared by [REDACTED] secretary and acting chair.

The Mallaig Community Hub and Shop was registered with OSCR in May 2023.

At the time there were four trustees:

[REDACTED]

[REDACTED] in January 2024. [REDACTED] took on an IT and website role and [REDACTED] quickly took on the role of Chair with [REDACTED] as vice chair in the transition to [REDACTED] becoming a paid staff member. [REDACTED] joined in Jan 2024

Meetings of trustees are monthly, usually online via zoom.

Introduction

The Mallaig Community Hub and Shop became a registered SCIO in May 2023, this was the culmination of many months of hard work by community members, some of whom were no longer involved. At the time of registration, the new board were in the process of securing a 5-year lease from [REDACTED] who own the building. The post office had remained in operation as a tenant throughout the transition and managed to stay open during renovations. Renovation work continued throughout the year. The community were able to start accessing the building for some events by May 2024 but the zero-waste store was still not trading. Many thanks go to all the partners in this enterprise and the patience of all the supporters, it was a long haul.

Just Enterprise

[REDACTED] and [REDACTED] are the two trustees who carried over from the previous community group who had tried started to initiate the project prior to COVID lockdowns. [REDACTED] started to work on a programme with Just Enterprise. The 'Start it' programme which provides mentoring and support to young entrepreneurs and £5000 for the first year. This was used to purchase some of the fittings for the refill/ zero packaging store. At the end of the year [REDACTED] was successful with the help of [REDACTED] in her proposal to pass into the second year of the programme and secured funding for her wage to manage the opening year of the shop and community hub.

Renovations

During the year building renovation work took place, initially in the front part of the building to open up the space and uncover the windows and then to do the floors, insulation, wiring, lighting, heating and painting followed by the fabrication of counters and partitions. The building work was funded by CJ Laing the previous tenants and by [REDACTED] the owners of the building. [REDACTED] carried out the work plus many hours of volunteering from board members and [REDACTED]

Funding

The charity secured some other funding to support the initial phases. In winter 2023 £10,750 was granted by the Community Regeneration Fund to cover overheads while the shop and community space were not yet open and building improvements were taking place. This covered insurance, legal fees, rent and electricity between October 2023 and March 2024.

Fundraising events and activities have been run; Easter scavenger hunt, bake sales, craft activity days, Pawel's run, window art competition, facepainting and a raffle. Huge thanks to those who came along to support and to everyone who contributed.

Partners

Tenants

The Post Office has remained a tenant during the transition phase and the building works. Bloom and Graze also became a tenant in 2023 using one the basement for storage.

Highland Climate Hub

██████████ from the Highland Climate Hub arranged for a Community Learning Exchange visit from ██████████ in February 2024. ██████████ runs Ullapool unpacked and was a great source of knowledge, experience and advice on dispensers, counters, containers etc. As part of the Sustainable Spaces programme that ██████████ took part in the Climate Hub awarded a £900 grant to purchase dispenser, scoops, bins and other accessories. Through the programme we created an Environmental Policy, appointed a Green Champion and were signposted on to Business Energy Scotland for ongoing building energy advice.

Conclusion

By May 2024 the building was close to completion, some public events were run before the shop was open to start to generate some community interest.

Before the end of the year some changes were being made to the constitution in order to allow Ashley to take on the paid role of shop and hub manager whilst still remaining a board member and addressing any potential conflict of interest.

It was a very busy year and I think everyone will agree that everything that was achieved was beyond what they considered possible.