

**LEVERBURGH VILLAGE HALL  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 JULY 2025**

**Scottish Charity No SC053859**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2025**

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## **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 JULY 2025**

The Trustees present their report together with the financial statements and the independent examiner's report for the year ended 31 July 2025.

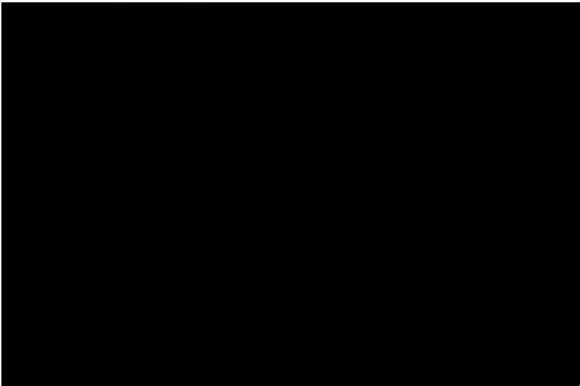
### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity Name**           Leverburgh Village Hall

**Charity Number**       SC053859

**Contact Address**      Morris MacLeod, 3 Glen Kyles, Leverburgh, Isle of Harris HS5 3TY  
Email: [morrismacleod@btinternet.com](mailto:morrismacleod@btinternet.com)

#### **Current Trustees**



**Independent Examiner**   [Redacted] ACIE, 3 Borge, Harris, HS3 3HT  
**Bankers**                    Bank of Scotland, Tarbert, Harris HS3 3DB

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

Leverburgh Village Hall was formerly governed by a Trust Deed. It was registered with OSCR on 9 June 1992. The Trustees decided to change the constitution from a Trust Deed to a SCIO and were successful in achieving charitable status for the SCIO on 16 December 2024. The new Scottish Charity Number is SC053859.

#### **Appointment of Trustees**

Trustees, including a Chairman, Secretary, Treasurer are appointed or reappointed by members at the Annual General Meeting which is held in December of each year. Membership is open to interested members of the South Harris community.

#### **Volunteers**

The Charity is dependent on volunteers for their continued support. The Trustees wish to place on record their thanks to all who helped during the year to make the charity a success.

## **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 JULY 2025**

### **CHARITABLE PURPOSES**

The organisation's purposes are generally to carry out, within South Harris, the objects of the organisation which are:

the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

The organisation has the following specific aim:

To provide and maintain a building known as Leverburgh Village Hall as a facility for community benefit and to provide a venue where recreational, educational and developmental services and services for children, young people and the elderly can be carried out.

### **ACTIVITIES AND ACHIEVEMENTS**

The Hall has continued to serve the community of South Harris by hosting events and activities and making the facilities available for hire by groups and individuals. The South Harris Agricultural Committee use it to prepare for the South Harris Show. They held a dinner for the "tractor boys" who were attending the Show the night before and held the Show Dance on the evening of the Show. The South Harris Indoor Bowling Club played regularly from September to the end of March. NHS Western Isles hired the small facilities room in September and July for staff development days. The main hall was hired for a wedding in November. Prior to Christmas, we worked in collaboration with Sgoil an t-Oib and held a combined school concert and family ceilidh attracting an audience of 130 plus from all ages of the community. This resulted in very positive feedback and, going forward, it is our intention to build on this local participation. The RNLI held their New Year Dance in the hall. An Lannair from Stornoway continue to hire the hall for children's workshops during the school holidays. The Christmas Craft Market was again very successful attracting businesses from Lewis and Uist and coincided with the Christmas lights switch on at the Clachan. Stornoway Running Club held their Awards Ceremony in the hall in February following their X-country event in Horgabost. This attracted runners from Barra, Uist, Lewis and Harris. We were delighted to attract the Artisan Market, based in Lewis, to the hall – they held their first market in June which was very successful. We continue to hire tables and chairs to individuals and local organisations.


As a committee, we recognised the hall was in need of refurbishment and in October 2024 we invited Maciver Consultancy to undertake a building inspection of the hall. Their report identified improvements that are needed to be made to the hall to make it a warm, accessible, low carbon facility that directly addresses the needs of the local community. We secured funding from the Coastal Community Fund, allowing us to commence the initial steps in preparation for the refurbishment of the hall by appointing Tighean Innse Gall (TIG) to manage the project to tender stage. Along with support from the Harris Forum, we are now actively seeking funding to undertake this project in the next financial year.

### **TRUSTEES REMUNERATION AND EXPENSES**

The trustees did not receive any remuneration or expenses during the year.



## **INDEPENDENT EXAMINER'S REPORT**

 has independently examined the accounts and her report is appended.

## **FINANCIAL REVIEW**

### **Summary**

The balance at 31 July 2025 was £53,643.86. Total Income for the year was £35,945.24 – restricted £27,871.00, unrestricted £8,074.24. Expenditure was £8,749.25 – unrestricted. Total surplus was £27,195.99.

### **Reserves Policy**

At 31 July 2024 there was a balance £53,643.86 in the bank. This includes £27,871.00 unspent of the grant from Coastal Community Fund for stage 1 of the refurbishment project. The remaining reserves will be utilised as follows:

South Harris has a small population and it is difficult for events to be self-financing and some funds will be used to subsidise these events. The Committee are developing the building to make it fit for present day purpose and to be energy efficient. Although they are applying for funding, they will have to use some of their reserves to fund gaps. They also intend to develop activities which they provide, particularly for children.

**Approved by the Trustees on and signed on their behalf**

  
**29 September 2025**

## **INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 JULY 2025**

### **Independent Examiner's Report to the Trustees of Leverburgh Village Hall**

I report on the accounts of the charity for the year ended 31 July 2025 which are set out on pages 7 to 9.

### **Respective responsibilities of Trustees and Examiner**

The charity trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 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 the Regulation 11 of the 2006 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.

### **Independent Examiner's Statement**

In connection with my examination, no matter came 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 Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulationshave 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.



7 November 2025

**STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 JULY 2025**

	Note	2025	Unrestricted	Restricted	2024
<b>Receipts</b>					
Grants SHCC		£350.00	£350.00		0
HVS/WI Lottery		£400.00	£400.00		0
Coastal Communities Fund		£27,871.00		£27,871.00	
Hire of Equipment		£320.00	£320.00		£102.00
Hire of Hall		£2,412.00	£2,412.00		£4,418.00
Fundraising events		£200.00	£200.00		£574.75
Donations		£353.58	£353.58		0
Bar Income		£4,038.66	£4,038.66		0
Refund		0			£570.73
<b>Total Receipts</b>		<b>£35,945.24</b>	<b>£8,074.24</b>	<b>£27,871.00</b>	<b>£5,665.48</b>
<b>Payments</b>					
Cost of Charitable activities	5	£8,720.25	£8,720.25		£11,508.55
Governance costs		£29.00	£29.00		£74.00
<b>Total Payments</b>		<b>£8,749.25</b>	<b>£8,749.25</b>		<b>£11,582.55</b>
Surplus (Deficit) for the period		<b>£27,195.99</b>	<b>(675.01)</b>	<b>£27,871.00</b>	<b>(£5,917.07)</b>

The notes on page 9 form an integral part of these accounts

**STATEMENT OF BALANCES  
AS AT 31 JULY 2025**

**2025**                      **2024**

**Funds Reconciliation**

Cash at Bank (01.08.2024)	£26,447.87	£32,364.94
Surplus (Deficit) for the year	£27,195.99	(£5,917.07)
Cash at bank (31.07.2025)	<b>£53,643.86</b>	£26,447.87

**Cash and Bank Balances**

Cash at Bank - Unrestricted	£25,772.86
Restricted	£27,871.00

**Other Assets**

<b>Hall building (rebuild value)</b>	<b>£1,024,210.</b>
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**Liabilities**

None

The notes on page 9 form an integral part of these accounts.

Approved by the Trustees on and signed on their behalf by

**Secretary**

**Treasurer**



# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025

## 1 Basis of Accounting

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

## 2 Fund Accounting

- (a) Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. All funds are unrestricted.
- (b) 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 Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities. Irrecoverable VAT is included in the payment to which it relates.

## 4 Related Party Transactions

- (a) No remuneration was paid to trustees or any connected persons during the year (2024 – Nil).

## 5 Cost of Charitable Activities

	2025	2024
Electricity	<b>£1,490.55</b>	£2,812.53
Maintenance	<b>£899.93</b>	£1,289.50
Equipment	<b>£873.23</b>	£3,233.00
Supplies	<b>£1,689.49</b>	£332.38
Cleaning	<b>0</b>	£245.47
Insurance	<b>£2,120.05</b>	£2,658.76
Activities (Licences, training)	<b>£747.00</b>	£842.33
Refunds	<b>0</b>	£72.00
Building survey	<b>£900.00</b>	0