

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	April	2020	To		31	March	2021

Reference and administration details

Charity name	Melvich Village Hall Association
Other names charity is known by	
Registered charity number	SC029590
Charity's principal address	Seaview Portskerra Melvich By Thurso
	Postcode KW14 7YL

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	David Hodge	Chairperson		
2	Trudy Perry	Secretary		
3	Robert Kerr	Treasurer		
4	Alex Patience			
5	Alan Murray			
6	Margaret Mackay			
7	Debbie Smith		Appointed 09.11.20	
8	Les Arminshaw		Appointed 09.11.20	
9	Linda Plater		Appointed 09.11.20	
10	Sandy Longmuir		Appointed 09.11.20	
11	Suzanne Mackay	Project Manager	Appointed 15.06.21	
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)

Name	Dates acted if not for whole year
Gwyneth Perry	09.11.20 – 15.06.21

Structure, governance and management

Type of governing document	The Melvich Village Hall Association was formed in 1999 and was recognised as a Scottish charity with effect from 8 November 1999 and is administered in accordance with the terms of the constitution. The constitution was updated during 2020 and supplied to OSCR.
Trustee recruitment and appointment	The association is run by a management committee. Appointment is in accordance with the constitution which requires that they are made annually at the Annual General Meeting.

Objectives and activities

Charitable purposes	The purpose of the charity is to provide or assist in the provision of facilities for recreation and other leisure time occupation in the interests of the social welfare in an effort to improve life of the inhabitants of the district of Bighouse, Melvich, Portskerra, Golval and Kirkton in the parish of Farr.
Summary of the main activities in relation to these objects	During this financial year, our ability to delivery our charitable object was significantly impacted by the COVID-19 pandemic. This meant that we were unable to hold any events in the village hall and as such we had no income from fundraising activities, hall rentals and donations. The village hall however was used as a food distribution point during the first wave of the pandemic which helped with the welfare of the inhabitants in our area and helped them remain isolated from potential COVID-19 infected persons whilst still receiving essential food supplies. Due to the COVID-19 pandemic, Melvich Village Hall Association's trustees have been able to review the delivery against the charitable object and had identified strategically that significant improvements were needed at Melvich Village Hall in order to effectively and efficiently delivery our charitable objects in the medium to long term taking into account the feedback from the local inhabitants from our February 2020 consultation event.

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Achievements and performance

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

The COVID19 pandemic significantly impacted the hall's activities during the reporting year however it has presented an opportunity to strategically address long term issues faced by the village hall. At the start of the reporting period – as a result of COVID19 the hall was closed to all events however the hall remained available for community resilience purposes (e.g. food distribution centre for supplies from the Co-op). The charity successfully migrated over to holding regular online meetings to help discuss and progress various activities. The charity compiled the feedback from the February 2020 consultation event and produced a 4-page information pack that was distributed around all local inhabitants (i.e. the charity's intended beneficiaries). This 4-page information pack contained information on the strategic direction that the charity were planning to embark in the short term. The information pack also contained a resolution for consideration at a Special General Meeting that has held in January 2021. The passing of this resolution has paved the way for the establishment of Melvich Community SCIO (a separate registered charity, SC050942) which will superseded Melvich Village Hall Association. During this reporting period, facts were gathered on the actual condition of the hall (structural condition report and asbestos management surveys performed) and the community were asked about what options we should consider implementing in the medium to long term for the overall benefit of our community. Ten options were identified and a detailed multi attribute decision analysis was performed to assess the various options against various criteria that had been weighted for their relative importance. During this reporting period, the options assessment process was completed and a report was produced. This determined that the strategic direction for the village hall was that we will best serve our charitable object in the medium to long term by knocking down the existing hall, purchasing some adjacent land and constructing a new replacement community hub on the new footprint. Also during this reporting period, land belonging to the late Mrs Flett which had been bequeathed to Melvich Village Hall Association was legally transferred into the ownership of the charity. We wish to thank the late Mrs Flett and her family for this land.

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 hall. In line with good practice for charities we aim to hold a minimum of one year's operating costs in reserve and in addition now intend to try to increase our reserves to enable the delivery of a new community hub for delivering our charitable object in the future.

Details of any deficit

Donated facilities and services (if any)

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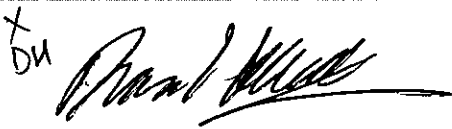
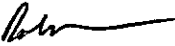
Other optional information

The accounts for the year ending 31/03/2021 show a deficit for the year and this was caused by a combination of factors. A loss of income occurred due to the COVID-19 pandemic. The charity has spent money during the reporting period on addressing legacy issues, having work performed to inform the strategic options assessment and communicating with the local population whom are beneficiaries of the charity. A grant was awarded by SSE Strathy North wind farm for £10,000 in December 2020 to pay for some of these activities and help provide enabling funding to help Melvich Village Hall Association begin implementing significant strategic improvements for the delivery of the charity's objects. This £10,000 funding was received after the end of this reporting period and will be reported in the next set of accounts as an income. It should be noted that Melvich Village Hall Association (registered charity number SC029590) will be wound down during the next reporting period and all of its assets and liabilities will be transitioned into Melvich Community SCIO (registered charity SC050942) – the transition from an unincorporated charity to an incorporated charity means that the charity will be able to legally enter into contracts as its own legal entity and enable the trustees to place contracts in the name of the charity which in the medium to long term will have significant benefits for the delivery of our charitable object. The charitable object of Melvich Community SCIO is the same as Melvich Village Hall Association. During the next reporting period, in accordance with OSCR guidelines dual accounts will be prepared covering both charities as Melvich Village Hall Association is wound down and Melvich Community SCIO commences. At the time of preparing the accounts for the period ending 31/03/2021, it should be noted that between Melvich Village Hall Association and Melvich Community SCIO that over £50,000 of grant income have been received so far to help implement the strategic direction identified in the options assessment and this has been communicated with our community. For more information on the new charity, please see www.melvichcommunityscio.org

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)	David Hodge	ROBERT KERR
Position (e.g. Chair)	Chair	TREASURER
Date	6/9/2021	6/9/2021

Melvich Village Hall Association

SC029590



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	April	2020		31	March	2021

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					-	14
Legacies					-	-
Grants					-	491
Receipts from fundraising activities					-	1,107
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	565
Gross receipts from other charitable activities					-	-
					-	-
A1 Sub total	-	-	-	-	-	2,177
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	2,177
A3 Payments						
Expenses for fundraising activities					-	70
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	2,769				2,769	5,114
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	270				270	240
Preparation of annual accounts					-	-
Legal costs	2,706				2,706	-
Other					-	-
					-	-
A3 Sub total	5,745	-	-	-	5,745	5,424
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	5,745	-	-	-	5,745	5,424
Net receipts / (payments)	(5,745)	-	-	-	(5,745)	(3,247)
A5 Transfers to / (from) funds						
					-	-
Surplus / (deficit) for year	(5,745)	-	-	-	(5,745)	(3,247)

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	10,762				10,762	14,009
	Surplus / (deficit) shown on receipts and payments account	(5,745)				(5,745)	(3,247)
						-	-
						-	-
	Cash and bank balances at end of year	5,017	-	-	-	5,017	10,762

(Agree balances with receipts and payments account(s))

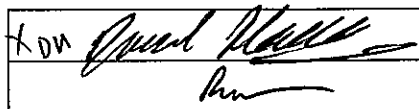

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
Total			-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
	Melvich Village Hall	Unrestricted		30,000	30,000
	Land at Melvich Village Hall	Endowment		10,000	-
	Cooker	Unrestricted	360		360
	Chafing Dishes	Unrestricted	143		143
	Dishwasher	Unrestricted	100		100
	Safe	Unrestricted	26		26
	Vacuum	Unrestricted	75		75
	Stainless Steel Flasks	Unrestricted	40		40
	11 Folding Tables	Unrestricted	435		435
	Public Address System	Unrestricted	319		319
	Commercial Candy Floss Maker	Unrestricted	163		163
	10 Folding Tables	Unrestricted	300		300
	4 Soup kettles	Unrestricted	194		194
	Pavement Sign	Unrestricted	136		136
Total			2,291	40,000	32,291

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

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

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

Signature	Print Name	Date of approval
	David Hodge	6/9/2021
	ROBERT KERR	6/9/2021

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)	
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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)	
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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

Land bequeathed to Melvich Village Hall Association from the estate of Mrs Flett was legally transferred during the year. This has been included in the Trust's Endowment Fund.

Melvich Village Hall Association

SC029590

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 £
Donations	-				-	14
					-	
					-	
Total	-	-	-	-	-	14

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Melvich Community Council Grant	-		-	291
CAF	-		-	200
			-	
Total	-	-	-	491

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 £
					-	
					-	
					-	
Total	-	-	-	-	-	-

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 £
EICR & PAT Testing	268				268	84
Insurance	774				774	766
Printing, stationery & advertising	255				255	-
Performing Rights Society: refund 2021	- 125				- 125	250
SSE Scottish Hydro	207				207	1,155
Planning permission - proposed extension	-				-	548
Professional Fees: Chubb	-				-	756
Zoom fees	143				143	-
Asbestos Survey	216				216	-
Redecoration	-				-	234
Solopress - consultation questionnaire leaflets	-				-	121
Knight & McDonald - Proposed Extension	-				-	1,200
Covid-19 supplies	102				102	-
Consultation event costs	173				173	-
VGS membership	10				10	-
Miscellaneous	26				26	-
Arch Henderson - Structural inspection of Hall	720				720	-
					-	-
					-	-
Total	2,769	-	-	-	2,769	5,114

APPENDIX 3



Independent examiner's report on the accounts v2

v2

Report to the trustees/members of

Charity name
MELVICH VILLAGE HALL ASSOCIATION

Registered charity number

SC029590

On the accounts of the charity for the period

Period start date			to	Period end date		
Day	Month	Year		Day	Month	Year
1	April	2020		31	March	2021

Set out on pages

5 to 8

(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and 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) 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.

Basis of independent examiner's statement

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.

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.

Signed: Linda Cameron

Date: 13.9.21

Name: Linda S Cameron

Relevant professional qualification(s) or body (if any):

FCCA CTA

Address:

Reid & Fraser, Chartered Accountants
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.