

APPENDIX 1



Office of the Scottish Charity Regulator

| Trustees' Annual Report for the period |     |       |      |                 |     |       |      |
|--|-----|-------|------|-----------------|-----|-------|------|
| Period start date                      |     |       |      | Period end date |     |       |      |
| From                                   | Day | Month | Year | To              | Day | Month | Year |
|  | 1   | April | 2014 |                 | 31  | March | 2015 |

**Reference and administration details**

|  |  |
|--|--|
| <b>Charity name</b>                    | Melvich Village Hall Association                   |
| <b>Other names charity is known by</b> |  |
| <b>Registered charity number</b>       | SC029590   |
| <b>Charity's principal address</b>     | Ocean View<br>135 Portskerra<br>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  | Emma Montgomery  | Convener        |                                   |   |
| 2  | Claire Mackay    | Vice-convener   |                                   |   |
| 3  | Kayleigh Mackay  | Secretary       |                                   |   |
| 4  | Isobel Mackay    | Treasurer       |                                   |   |
| 5  | Jane Mackay      |                 |                                   |   |
| 6  | Tina Wrighton    |                 |                                   |   |
| 7  | Alex Patience    |                 |                                   |   |
| 8  | Ann Sutherland   |                 |                                   |   |
| 9  | David Sutherland |                 |                                   |   |
| 10 | Helen Mackay     |                 |                                   |   |
| 11 | Jo Wyke          |                 |                                   |   |
| 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

## 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.

Trustee recruitment and appointment

The association is run by a management committee. Appointment and removal is in accordance with the Constitution which requires that appointments 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 the year the association has undertaken various fundraising events, discos, dances, ceilidhs, Easter fayre, summer fun day and staged performances. The association now has a weekly Zumba class and has added a Salsa class to its events. A weekly mother and toddlers club is now run in the hall. The hall arts committee organises an annual International Storytelling festival. Other monies were received from hall rentals and donations.

## Achievements and performance

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

The committee has spent this year encouraging new activities in the hall like Salsa dancing, mother and toddler club. Encouragement has also been given to other clubs to hold events in the village hall. Better promotion of the hall and its facilities has meant that more community events have taken place.

## Financial review

### Brief statement of the charity's policy on reserves

Aim to keep reserves in order to ensure there are sufficient funds to allow continued day to day running of the hall and plan for a future new or refurbished hall.

### Details of any deficit

### Donated facilities and services (if any)

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

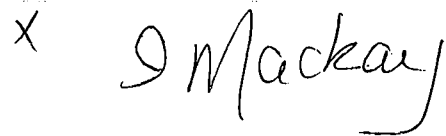
Signed on behalf of the charity's trustees

Signature(s) X 

Full name(s) Emma Montgomerie

Position (e.g. Chair) Chair

Date 22nd/may/2015

X 

Isobel Mackay

Treasurer

22/5/15

# OSCr

Office of the Scottish Charity Regulator

## Independent examiner's report on the accounts

v2

**Report to the trustees/members of** Charity name  
**Registered charity number** Melvich Village Hall Association  
**On the accounts of the charity for the period** SC029590

| Period start date |       |      |    | Period end date |       |      |
|-------------------|-------|------|----|-----------------|-------|------|
| Day               | Month | Year | to | Day             | Month | Year |
| 01                | April | 2014 |    | 31              | March | 2015 |

**Set out on pages** 6 to 9 (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. 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 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 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:**   
**Name:** Stuart D Walker

**Date:** 25.5.15

**Relevant professional qualification(s) or body (if any):** B Acc, CA

**Address:** Reid & Fraser, Chartered Accountants  
 15 Princes Street  
 Thurso  
 KW14 7BQ

| Receipts and payments accounts |                   |       |      |    |                 |       |      |
|--------------------------------|-------------------|-------|------|----|-----------------|-------|------|
| For the period from            | Period start date |       |      | to | Period end date |       |      |
|                                | Day               | Month | Year |    | Day             | Month | Year |
|                                | 1                 | 4     | 2014 |    | 31              | 3     | 2015 |

**Section A Statement of receipts and payments**

|   | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total funds current period<br>to nearest £ | Total funds last period<br>to nearest £ |
|---|------------------------------------|----------------------------------|--|---|--|---|
| <b>A1 Receipts</b>  |                                    |                                  |  |   |  |   |
| Donations   | 271                                |                                  |  |   | 271  | 280                                     |
| Legacies  |                                    |                                  |  |   | -  | -                                       |
| Grants  | 687                                | 6,890                            |  |   | 7,577                                      | 1,464                                   |
| Receipts from fundraising activities                          | 6,840                              |                                  |  |   | 6,840                                      | 2,446                                   |
| Gross trading receipts  |                                    |                                  |  |   | -  | -                                       |
| Income from investments other than land and buildings         |                                    |                                  |  |   | -  | -                                       |
| Rents from land & buildings                                   | 544                                |                                  |  |   | 544  | 864                                     |
| Gross receipts from other charitable activities               |                                    |                                  |  |   | -  | 383                                     |
|   |                                    |                                  |  |   | -  | -                                       |
| <b>A1 Sub total</b>   | <b>8,342</b>                       | <b>6,890</b>                     | <b>-</b>                                   | <b>-</b>                                  | <b>15,232</b>                              | <b>5,437</b>                            |
| <b>A2 Receipts from asset &amp; investment sales</b>          |                                    |                                  |  |   |  |   |
| Proceeds from sale of fixed assets                            |                                    |                                  |  |   | -  |   |
| Proceeds from sale of investments                             |                                    |                                  |  |   | -  |   |
| <b>A2 Sub total</b>   | <b>-</b>                           | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>-</b>                                   | <b>-</b>                                |
| <b>Total receipts</b>   | <b>8,342</b>                       | <b>6,890</b>                     | <b>-</b>                                   | <b>-</b>                                  | <b>15,232</b>                              | <b>5,437</b>                            |
| <b>A3 Payments</b>  |                                    |                                  |  |   |  |   |
| Expenses for fundraising activities                           | 3,866                              |                                  |  |   | 3,866                                      | 465                                     |
| Gross trading payments  |                                    |                                  |  |   | -  | -                                       |
| Investment management costs                                   |                                    |                                  |  |   | -  | -                                       |
| Payments relating directly to charitable activities           | 2,676                              |                                  |  |   | 2,676                                      | 2,262                                   |
| Grants and donations  |                                    | 390                              |  |   | 390  | -                                       |
| Governance costs:   |                                    |                                  |  |   |  |   |
| Audit / independent examination                               |                                    |                                  |  |   | -  | -                                       |
| Preparation of annual accounts                                | 185                                |                                  |  |   | 185  | 175                                     |
| Legal costs   |                                    |                                  |  |   | -  | -                                       |
| Other   |                                    |                                  |  |   | -  | -                                       |
|   |                                    |                                  |  |   | -  | -                                       |
| <b>A3 Sub total</b>   | <b>6,727</b>                       | <b>390</b>                       | <b>-</b>                                   | <b>-</b>                                  | <b>7,117</b>                               | <b>2,902</b>                            |
| <b>A4 Payments relating to asset and investment movements</b> |                                    |                                  |  |   |  |   |
| Purchases of fixed assets                                     | 503                                |                                  |  |   | 503  | -                                       |
| Purchase of investments                                       |                                    |                                  |  |   | -  | -                                       |
| <b>A4 Sub total</b>   | <b>503</b>                         | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>503</b>                                 | <b>-</b>                                |
| <b>Total payments</b>   | <b>7,230</b>                       | <b>390</b>                       | <b>-</b>                                   | <b>-</b>                                  | <b>7,620</b>                               | <b>2,902</b>                            |
| <b>Net receipts / (payments)</b>                              | <b>1,112</b>                       | <b>6,500</b>                     | <b>-</b>                                   | <b>-</b>                                  | <b>7,612</b>                               | <b>2,535</b>                            |
| <b>A5 Transfers to / (from) funds</b>                         |                                    |                                  |  |   |  |   |
|   |                                    |                                  |  |   | -  |   |
| <b>Surplus / (deficit) for year</b>                           | <b>1,112</b>                       | <b>6,500</b>                     | <b>-</b>                                   | <b>-</b>                                  | <b>7,612</b>                               | <b>2,535</b>                            |

**Section B Statement of balances**

| Categories           | Details  | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|----------------------|--|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| <b>B1 Cash funds</b> | Cash and bank balances at start of year                    | 10,432                             | -                                |  |   | 10,432                               | 7,897                             |
|                      | Surplus / (deficit) shown on receipts and payments account | 1,112                              | 6,500                            |  |   | 7,612                                | 2,535                             |
|                      |  |                                    |                                  |  |   | -                                    |                                   |
|                      |  |                                    |                                  |  |   | -                                    |                                   |
|                      | <b>Cash and bank balances at end of year</b>               | <b>11,544</b>                      | <b>6,500</b>                     | <b>-</b>                                   | <b>-</b>                                  | <b>18,044</b>                        | <b>10,432</b>                     |

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

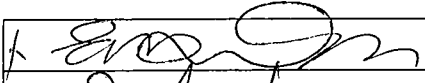
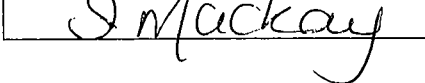
| <b>B2 Investments</b> | Details | Fund to which asset belongs | Market valuation | Last year    |
|-----------------------|---------|-----------------------------|------------------|--------------|
|                       |         |                             | to nearest £     | to nearest £ |
|                       |         |                             |                  |              |
|                       |         |                             |                  |              |
|                       |         |                             |                  |              |
|                       |         |                             |                  |              |
| <b>Total</b>          |         |                             | -                | -            |

| <b>B3 Other assets</b> | Details        | Fund to which asset belongs | Cost (if available) | Current value (if available) | Last year    |
|------------------------|----------------|-----------------------------|---------------------|------------------------------|--------------|
|                        |                |                             | to nearest £        | to nearest £                 | to nearest £ |
|                        | Cooker         | Unrestricted                | 360                 |                              | -            |
|                        | Chafing Dishes | Unrestricted                | 143                 |                              | -            |
|                        |                |                             |                     |                              |              |
|                        |                |                             |                     |                              |              |
|                        |                |                             |                     |                              |              |
|                        |                |                             |                     |                              |              |
| <b>Total</b>           |                |                             | <b>503</b>          | -                            | -            |

| <b>B4 Liabilities</b> | Details | Fund to which liability relates | Amount due   | Last year    |
|-----------------------|---------|---------------------------------|--------------|--------------|
|                       |         |                                 | to nearest £ | to nearest £ |
|                       |         |                                 |              |              |
|                       |         |                                 |              |              |
|                       |         |                                 |              |              |
|                       |         |                                 |              |              |
| <b>Total</b>          |         |                                 | -            | -            |

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

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

| Signature   | Print Name      | Date of approval |
|---|-----------------|------------------|
|  | EMMA MONTGOMERY | 22/5/15          |
|  | Isobel Mackay   | 22/5/15          |

**Section C Notes to the Accounts**

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

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|  |
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**C2 Grants**

| Type of activity or project supported | Individual / Institution | Number of grants made | £            |
|---------------------------------------|--------------------------|-----------------------|--------------|
| VILLAGE HALL REVENUE GRANT            | Highland council         | 1                     | 679          |
| DOUNREAY COMMUNITY FUND               | Dounreay                 | 1                     | 390          |
| HIGHLAND COUNCIL GRANT                | Highland council         | 1                     | 2,500        |
| SSE COMMUNITY GRANT                   | SSE                      | 1                     | 4,000        |
|                                       |                          |                       |              |
| <b>Total</b>                          |                          |                       | <b>7,569</b> |

**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) |  |
|--|--|

Authority under which paid

£

**C3b Trustee remuneration - details**

|  |  |
|--|--|
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |

**C4a Trustee expenses**

|   |  |
|---|--|
| If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b) |  |
|---|--|

Number of trustees

£

**C4b Trustee expenses - details**

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

**C5 Transactions with trustees and connected persons**

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

**C6 Other information**

|  |
|--|
|  |
|--|



**Additional analysis (1)**

Analysis of receipts and payments

1 Donations

|              | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment<br>funds<br>to nearest £ | Permanent<br>endowment<br>funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|--------------|------------------------------------|----------------------------------|--|---|---|-----------------------------------|
| DONATIONS    | 271                                |                                  |  |   | 271                                     | 280                               |
|              |                                    |                                  |  |   | -                                       |                                   |
|              |                                    |                                  |  |   | -                                       |                                   |
|              |                                    |                                  |  |   | -                                       |                                   |
| <b>Total</b> | <b>271</b>                         | <b>-</b>                         | <b>-</b>   | <b>-</b>  | <b>271</b>                              | <b>280</b>                        |

2 Grants

|                         | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|-------------------------|------------------------------------|----------------------------------|---|-----------------------------------|
| HIGHLAND COUNCIL GRANTS | 3,179                              |                                  | 3,179                                   | 1,464                             |
| DOUNREAY COMMUNITY FUND | 390                                |                                  | 390                                     |                                   |
| SSE GRANT               | 4,000                              |                                  | 4,000                                   |                                   |
|                         |                                    |                                  | -                                       |                                   |
| <b>Total</b>            | <b>7,569</b>                       | <b>-</b>                         | <b>7,569</b>                            | <b>1,464</b>                      |

reference                      reference                      reference

3 Gross receipts from other charitable activities

|                                    | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment<br>funds<br>to nearest £ | Permanent<br>endowment<br>funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|------------------------------------|------------------------------------|----------------------------------|--|---|---|-----------------------------------|
| DREVER & HEDDLE REPAYMENT OF FUNDS |                                    |                                  |  |   | -                                       | 383                               |
|                                    |                                    |                                  |  |   | -                                       |                                   |
|                                    |                                    |                                  |  |   | -                                       |                                   |
|                                    |                                    |                                  |  |   | -                                       |                                   |
|                                    |                                    |                                  |  |   | -                                       |                                   |
|                                    |                                    |                                  |  |   | -                                       |                                   |
|                                    |                                    |                                  |  |   | -                                       |                                   |
| <b>Total</b>                       | <b>-</b>                           | <b>-</b>                         | <b>-</b>   | <b>-</b>  | <b>-</b>                                | <b>383</b>                        |

4 Payments relating directly to charitable activities

|                           | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment<br>funds<br>to nearest £ | Permanent<br>endowment<br>funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|---------------------------|------------------------------------|----------------------------------|--|---|---|-----------------------------------|
| REPAIRS                   | -                                  |                                  |  |   | -                                       | 44                                |
| INSURANCE                 | 662                                |                                  |  |   | 662                                     | 646                               |
| HIGHLAND COUNCIL          | 174                                |                                  |  |   | 174                                     | 40                                |
| PERFORMING RIGHTS SOCIETY | 109                                |                                  |  |   | 109                                     | 107                               |
| SCOTTISH HYDRO ELECTRIC   | 505                                |                                  |  |   | 505                                     | 420                               |
| PROFESSIONAL FEES:CHUBB   | 1,228                              |                                  |  |   | 1,228                                   | 1,005                             |
|                           |                                    |                                  |  |   | -                                       |                                   |
|                           |                                    |                                  |  |   | -                                       |                                   |
|                           |                                    |                                  |  |   | -                                       |                                   |
|                           |                                    |                                  |  |   | -                                       |                                   |
| <b>Total</b>              | <b>2,676</b>                       | <b>-</b>                         | <b>-</b>   | <b>-</b>  | <b>2,676</b>                            | <b>2,262</b>                      |