

APPENDIX 1

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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
	01	01	2023		31	12	2023

Reference and administration details

Charity name

BONAR BRIDGE COMMUNITY HALL

Other names charity is known by

Registered charity number

SC000057

Charity's principal address

Lairg Road

Bonar Bridge

Postcode IV24 3EA

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	PETER MONAHAN	CHAIR		
2	MICHELE EASOM	VICE CHAIR		
3	PATRICIA HANNAH	SECRETARY		
4	SALLY THOMSON	TREASURER		
5	ANTOINETTE CHALMERS			
6	ALEX THOMSON			
7	JAN CROSS			
8				
9				
10				
11				
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
FIONA PORTER	JANUARY 2023
THELMA EASOM	APRIL 2023

Structure, governance and management

Type of governing document

The charity is governed by a Constitution which was adopted on 22nd January 2008. The charity is unincorporated.

Trustee recruitment and appointment

All trustees stand down at the AGM but can be re-elected. The organisations using the hall on a regular basis are invited to nominate a representative to serve as a trustee. New trustees may be appointed during the year by majority vote of existing trustees.

Objectives and activities

Charitable purposes

The objects of the Charity are to promote the benefit of the inhabitants of Bonar Bridge and its environs, without distinction of sex, sexuality, political, religious or other opinions by associating with the local statutory authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities or assist in the provision of facilities in the interest of social welfare for recreation & leisure time occupation so their conditions of life may be improved.

Summary of the main activities in relation to these objects

The organisation owns the Community Hall building which dates back to 1860 and is responsible for its maintenance and upkeep. The hall is let out to various voluntary groups e.g. Bowling, Pilates, Dancing, Fitness Classes, Whist, Legion Scotland, Community Food Stop Lunch, Community Council, Cinema Club, Children's Christmas Party as well as individuals for Birthday parties etc. The let income meets the regular overheads. The organisation holds fundraising events to build up their own funds and applies to grant making bodies for a rolling programme of refurbishment.

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Achievements and performance

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

2023 Has been a much improved year for the hall regarding new bookings. The NHS are booking the hall regularly now for Vaccination Clinics which is of benefit to the hall and the Local Community. We have additional groups and activities two to three days each week as well as the regular classes and bookings. We have still not felt the need to raise hall hire charges at the present time. Valuable additional income has come from the hall house and the pv solar panels on the roof are now generating a small profit. The Community Council gave us a Grant of £2000 which was much appreciated.

Financial review

Brief statement of the charity's policy on reserves

The trustees aim to keep a reserve of £3000 which is what they would expect to need to run the hall and honour bookings in the event of funding streams slowing down/stopping – e.g fall in the number of bookings. The current unrestricted reserves are £26,221.

Details of any deficit

There is a deficit of £790 in the year mostly due to the rising cost of electricity and more spent on maintenance and repair.

Donated facilities and services (if any)

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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)	J Thomson	
Full name(s)	SALLY THOMSON	
Position (e.g. Chair)	Treasurer	
Date	29-01-2024	

APPENDIX 3



Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2	
Report to the trustees/members of	Charity name	BONAR BRIDGE COMMUNITY HALL							
Registered charity number		SC000057							
On the accounts of the charity for the period	Period start date	Day	Month	Year		Period end date	Day	Month	Year
		01	01	2023	to		31	12	2023
Set out on pages		7-10						(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<p>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.</p>								
Basis of independent examiner's statement	<p>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.</p>								
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 								
Signed:	<i>Christine Ross</i>						Date:	29/01/2024	
Name:	CHRISTINE ROSS								
Relevant professional qualification(s) or body (if any):	N/A								
Address:	VGS, ALBA								
	MAIN STREET								
	GOLSPIE								
	KW10 6TG								

*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.

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

BONAR BRIDGE COMMUNITY HALL

SC000057



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2023		31	12	2023

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	444				444	276
Legacies					-	
Grants	2,000				2,000	1,500
Receipts from fundraising activities	770				770	445
Gross trading receipts	5,788				5,788	4,300
Income from investments other than land and buildings					-	
Rents from land & buildings	5,400				5,400	5,400
Gross receipts from other charitable activities	334				334	294
					-	
A1 Sub total	14,736	-	-	-	14,736	12,215
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	14,736	-	-	-	14,736	12,215
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	9,180				9,180	6,437
Investment management costs					-	
Payments relating directly to charitable activities	6,296				6,296	2,942
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	50				50	50
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	15,526	-	-	-	15,526	9,429
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	15,526	-	-	-	15,526	9,429
Net receipts / (payments)	(790)	-	-	-	(790)	2,786
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(790)	-	-	-	(790)	2,786

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	27,011				27,011	24,225
	Surplus / (deficit) shown on receipts and payments account	(790)				(790)	2,786
						-	
						-	
	Cash and bank balances at end of year	26,221	-	-	-	26,221	27,011
(Agree balances with receipts and payments account(s))							

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

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets				
	Total	-	-	-

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

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

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

Signature

Print Name

Date of
approval

S Thomson

SALLY THOMSON

29.01.24

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	£
N/A			
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)	X
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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)	X
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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 (£)
N/A			

C6 Other information

N/A

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 £
Individual Donation					-	5
Whist Donation	144				144	71
Private Donation	300				300	200
					-	
Total	444	-	-	-	444	276
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
				-	
Community council	2,000			2,000	1,000
Highland Council				-	500
				-	
Total	2,000	-		2,000	1,500
	-	-		-	-

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 £
Income for PV cells	334				334	294
EDF refund					-	
					-	
					-	
					-	
					-	
Total	334	-	-	-	334	294
	-	-	-	-	-	-

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 £
Hall house maintenance	199				199	
General improvements	6,097				6,097	2,942
					-	
					-	
					-	
					-	
					-	
					-	
Total	6,296	-	-	-	6,296	2,942
	-	-	-	-	-	-