

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	01	01	2025	To	31	12	2025

Reference and administration details

Charity name	BONAR BRIDGE COMMUNITY HALL SCIO
Other names charity is known by	
Registered charity number	SC053102
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	MICHELLE EASOM	CHAIR		
2	KATHLEEN MIDGLEY SMITH	SECRETARY		
3	JENNIFER POWELL	TREASURER		
4	CAOLYN WYVILL			
5	RON WYVILL			
6	MARION HAMILTON		01/7/25	
7				
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
TERESA HAMILTON	6/5/25
EDWARD HAMILTON	6/5/25
GAIL CASSAP BROWN	6/5/25

Structure, governance and management

Type of governing document

The charity is Scottish Charitable Incorporate Organisation which was registered on the 6th February 2024. The charity is governed by a Constitution.

This charity was been established to replace Bonar Bridge Community Hall [SC000057](#). Bonar Bridge Community Hall [SC000057](#) has now wound up and passed its assets and liabilities to Bonar Bridge Community Hall SCIO, [SC053102](#).

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 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 to promote the benefit of the inhabitants of the Kyle of Sutherland area, without distinction of sex, sexuality, political, religious or other opinions by associating 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 to the interest of social welfare for recreation and other leisure-time occupation so that their conditions of life may be improved. 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, Art, Gaelic playgroup, Youth Groups, Whist, Legion Scotland, History Society, Community Council, OAP fund (annual Christmas lunch) 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

2025 has seen an increase in the usage and revenue for the Hall.

However, expenses have increased. In May we replaced the front entrance steps. We also painted the exterior front and back and in November all the interior lights were replaced with LED lighting.

Financial review

Brief statement of the charity's policy on reserves

The trustees aim to keep a reserve of £15000 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 £29090.

Details of any deficit

There was a deficit of £4229 due to planned painting and electrical works. Our reserves were at a level sufficient to respond to this expenditure.

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)	<i>Jennifer Powell</i>	
Full name(s)	JENNIFER POWELL	
Position (e.g. Chair)	TREASURER	
Date	2 nd February 2026	

Independent examiner's report on the accounts							v2
Report to the trustees/members of	Charity name BONAR BRIDGE COMMUNITY HALL SCIO						
	Registered charity number SC000057						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2025	to	31	12	2025
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"> 1. 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"> 2. 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:	09/02/2026
Name:	CHRISTINE ROSS		
Relevant professional qualification(s) or body (if any):	N/A		
Address:	VGS, c/c Lairg Community Centre		
	MAIN STREET		
	LAIRG		
	IV27 4DB		

*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

N/A

BONAR BRIDGE COMMUNITY HALL SCIO

SC053102



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2025		31	12	2025

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					-	
Legacies					-	
Grants	4,250				4,250	1,000
Receipts from fundraising activities	1,383				1,383	459
Gross trading receipts	8,551				8,551	7,764
Income from investments other than land and buildings					-	
Rents from land & buildings	5,400				5,400	5,400
Gross receipts from other charitable activities	413				413	328
					-	
A1 Sub total	19,997	-	-	-	19,997	14,951
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	19,997	-	-	-	19,997	14,951
A3 Payments						
Expenses for fundraising activities	403				403	13
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	23,773				23,773	11,806
Grants and donations					-	
Governance costs:						
Audit / independent examination	50				50	50
Preparation of annual accounts					-	
Legal costs					-	213
Other					-	
					-	
A3 Sub total	24,226	-	-	-	24,226	12,082
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	24,226	-	-	-	24,226	12,082
Net receipts / (payments)	(4,229)	-	-	-	(4,229)	2,869
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(4,229)	-	-	-	(4,229)	2,869

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	29,090				29,090	26,221
	Surplus / (deficit) shown on receipts and payments account	(4,229)				(4,229)	2,869
						-	
						-	
	Cash and bank balances at end of year	24,861	-	-	-	24,861	29,090
	(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
Jennifer Powell	JENNIFER POWELL	2nd Feb 2026

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

The organisation changed legal status and converted to a SCIO on the 6 February 2024 and these are "merged" accounts for the accounting period 1st January 2024 – 31st December 2024.

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 £
					-	
					-	
					-	
Total	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
Criech Community council	3,000		3,000	1,000
Highland Council	1,250		1,250	
			-	
Total	4,250	-	4,250	1,000

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	413				413	328
EDF refund					-	
					-	
					-	
					-	
					-	
Total	413	-	-	-	413	328

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	400				400	
General improvements					-	
Cleaning	2510				2,510	2085
Cleaning Supplies	93				93	250
Stationery					-	61
Maintenance & Repair	12899				12,899	3305
Insurance	2059				2,059	2168
Electric	4416				4,416	2654
Wifi	495				495	284
Gas	331				331	220
Highland Council	313				313	241
Website	102				102	93
Public Entertainment Licence	135				135	435
Membership	20				20	10
					-	
					-	
Total	23,773	-	-	-	23,773	11,806