

APPENDIX 3



<p>Report to the trustees/members of</p> <p>Registered charity number</p> <p>On the accounts of the charity for the period</p> <p>Set out on pages</p>	Independent examiner's report on the accounts v2						
	Charity name Pennyghael Community Hall						
	Registered charity number SC031866						
	Period start date				Period end date		
Day	Month	Year		Day	Month	Year	
1	12	2022	to	30	11	2023	
Set out on pages 1 - 3						(remember to include the page numbers of additional sheets)	

<p>Respective responsibilities of trustees and examiner</p>	<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 (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.</p>
<p>Basis of independent examiner's statement</p>	<p>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.</p>
<p>Independent examiner's statement</p>	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <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> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>
<p>Signed:</p> <p>Name:</p> <p>Relevant professional qualification(s) or body (if any):</p> <p>Address:</p>	<p style="text-align: right;"><i>Lesley M. Degnan</i></p> <p>Date: 27th February 2024</p> <p>Lesley M Degnan</p> <p>The School House</p> <p>Milbrae, Bunessan</p> <p>Isle of Mull</p> <p>PA67 6DG</p>

*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.

Pennyghael Community Hall - SCO 31866



Statement of Receipts and Payments - 1st Dec. 2022 -30th November 2023

	Unrestricted Funds	Restricted Funds	2022/23	2021/22
Receipts				
Charitable Activities	1,015	-	1,015	100
Donations	14,850	-	14,850	1,425
Grants	-	12,400	12,400	44,681
Other Income	2,848	-	2,848	21
				-
Total	18,713	12,400	31,113	46,227
Payments				
Staff, Salary, NI, Pension	10,795	-	10,795	9,412
Purchases for Events	672	-	672	-
Services (Oil/Electricity)	3,329	-	3,329	2,074
Phone & IT	1,704	-	1,704	2,029
Repairs & Maintenance	44,532	13,548	58,080	2,636
Prof. Fees/Gifts/Prizes	220	-	220	464
Insurance	1,444	-	1,444	1,370
Office Equip/Stationery	130	-	130	55
Equipment	898	-	898	38,350
Total	63,724	13,548	77,272	56,390
Surplus/(Deficit) for year	(45,011)	(1,148)	(46,159)	(10,163)

Statement of Balances

as at 30th November 2023

Bank

Current Account	3,559	(1,148)	2,411	48,518
Cash in Hand	320	-	320	370
Total	3,879	(1,148)	2,731	48,888

Approved by the Trustees and signed on their behalf:

Phil Godding (Trustee) - 4th March 2024



Pennyghael Community Hall: SC031866
Report of the Trustees for the period 1st December 2022 – 30th November 2023

Trustees at end of period:

Jo Sinclair
Helen Wilson
Sue Morgan
Phil Godding
Graeme Sinclair
Mark Wagstaff
Emma Morgan

Other Trustees during the period:

Tom Lines 01.12.22 – 06.06.23
Janice Ryding 01.12.22 – 20.02.23

Governing Document

The governing document of the Pennyghael Community Hall is its constitution (version 2.1) which sets out its overarching objectives to promote, manage and operate the Hall for the benefit of the communities surrounding Pennyghael and the general public.

Activity

In November, Following on from the successful completion of the building and renovation work described below, we have been able to re-open the hall for various activities including the return of our monthly 'Big Breakfast' and a regular 'Pop-Up Café'. We are looking forward to holding activities at the hall again now that the works have been completed and seeing the facilities used by local arts and other local groups.

We have continued to maintain our website and also to display a good number of interesting historical photographs as we work with the 'Pennyghael in the Past: Historical Archive'.

In order to keep the hall's profile in the mind of those in our local community we have decorated the outside of the hall in order to celebrate Christmas and Halloween. We have also kept the community informed with regular newsletters and posts and pictures on our Facebook and WhatsApp pages.

Hall Renovations

With generous funding from various grant making bodies, local businesses, and individual members of our community we have been able to complete our renovation works. We now have a completely renovated kitchen as well as new accessible toilet and a ramp to the main front doors of the hall giving easy access to wheelchair users We have also redecorated several areas of the hall and this work will continue

Charlotte Lines has continued as our part time Community Development Officer and has taken on much of the work of organising and publicising the hall and its activities.

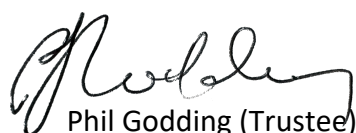
Finances

This year saw significant capital expenditure on refurbishment and development work. The Trustees now face the task of ensuring sufficient ongoing funds are available to meet regular outgoings and keep the hall running smoothly. We have recently registered with 'Sum-Up' to enable us to take card payments.

Our thanks go to Mrs Lesley Degan who acted as our financial independent inspector.

Finally our thanks go to the wonderful team of volunteers who continue to give generously of their time to keep the hall running for the benefit of the community.

Approved by the Trustees and signed on their behalf:


Phil Godding (Trustee)

Date: 4th March 2024