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**ARDGOUR MEMORIAL HALL**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31st MARCH 2018**

**Charity No: SC028516**  
**Company No: SC336085**

SATURDAY



\*S7LCM26Y\*  
SCT 22/12/2018 #140  
COMPANIES HOUSE

**Ardgour Memorial Hall  
Report of the Directors  
For the period ended 31st March 2018**

**Directors**

The Directors who served during the year were:

Ewen Kennedy  
Norrie A Maclaren  
Anne Boyd-Mackay

**Structure, governance and management**

Ardgour Memorial Hall is a charitable, non-profit making community organisation. A group of Directors and members of the organisation who meet run the company on a regular basis throughout the year.

**Objectives and activities**

The objectives of the charity consist of the running and keeping in good stead the Ardgour Memorial Hall for the benefit of the local community.

**Achievements and performance**

The Hall Committee continued to run fundraising activities throughout the year including a pop-up café for the Scottish Six Day Trials, a baby sweepstake, a garden open day, a murder mystery event and 100 squares. Additionally we hosted the community Christmas event with candlelit walk into the avenue. It has been great to see the community turning out and supporting the hall throughout these activities. Total fundraising was a fantastic £1097.

Income from Hall bookings was down in comparison to the previous year but this was mainly due to the Highland Council stopping using the Hall as a polling station. To assist with this loss of income the Committee applied for, and received, a grant for £1000 from the Highland Council to assist with running costs.

With planning permission granted and tenders for work out it was hoped that the toilet renovation could finally go ahead. However costs were much higher than anticipated and our ambition has had to be scaled back to focus on the entrance porch and new disabled/male toilets. A grant of £9000 from the Big Lottery will hopefully help us achieve this.

**Ardgour Memorial Hall**  
**For the period ended 31st March 2018**

**Legal and Administrative information**

The company is constituted as a company limited by guarantee and is governed in accordance with its Memorandum and Articles of Association.

Charity number                      SC028516

Company number                      SC336085

**Registered Office**

Ard Daraich  
Ardgour  
Near Fort William  
PH33 7AB

**Directors**

Ewen Kennedy  
Norrie A MacLaren  
Anne Boyd-Mackay

**Independent Examiner**

Kirsty MacIntyre BA AICB  
The Highland Bookkeeper  
2 Morvern Crescent  
Lochaline  
Morvern  
PA80 5XP

**Ardgour Memorial Hall  
Report for the Directors  
For the period ended 31st March 2018**

**Statement of directors' responsibilities**

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable and United Kingdom Generally Accepted Accounting Practice.

Company and charity law require the directors to prepare the financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing these financial statements, the directors are required to :

Select suitable accounting policies and then apply them consistently,

Make judgements and estimates that are reasonable and prudent, and

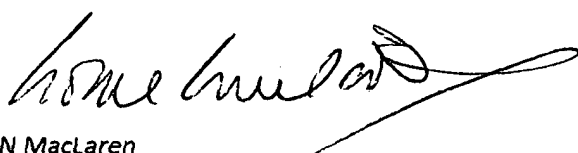
Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under Section 477 of the Companies Act 2006.

This report was approved by the Board and signed on its behalf by:



N MacLaren  
Director

Date            28th November 2018

**Ardgour Memorial Hall  
For the period ended 31st March 2018**

**Independent examiner's report to the directors on the unaudited financial statements of  
Ardgour Memorial Hall**

I report on the financial statements of Ardgour Memorial Hall for the period ended 31st March 2018, which comprises the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared in accordance with the Financial Reporting Standard 102 (effective January 2016), under the historical cost convention and the accounting policies set out therein.

**Respective responsibilities of directors and independent examiner**

The charity's directors are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005. Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006. The charity's directors consider that the audit requirement of Regulation 10(1)(a)(c) 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.

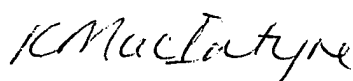
**Basis of independent examiner's statement**

My examination was carried out in accordance with Regulation 11 of the Charities Account (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 seeking explanations* from you as directors 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 connection with my examination, no matter has come to my attention

- (i) 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 2005 Act and Regulations 4 of 2006 Accounts, and  
  
to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kirsty MacIntyre BA AICB  
The Highland Bookkeeper  
2 Morvern Crescent  
Lochaline  
PA80 5XP

28th November 2018

**Ardgour Memorial Hall**  
**Income and Expenditure Account**  
**For the year to 31st March 2018**

Income		Unrestricted Funds 2018	Restricted Funds 2018	Total 2018	Total 2017
	Note	£	£	£	£
Donations		0	0	0	30
Activities for generating funds		1097	0	1097	1299
Charitable Activities - Grants received	2	1000	10000	11000	750
Charitable Activities - Other	3	1935	0	1935	1490
Total Incoming Resources		4032	10000	14032	3569
<b>Expenditure</b>					
Support Costs	5	175	0	175	250
Charitable Activities	6	3231	981	4212.21	6678
Total Expenditure		3406	981	4387	6928
Net Income/(Expenditure for the year)		626	9019	9645	-3359
Fund Balance @ 31st March 2017		6163	1094	7257	10616
Fund Balance @ 31st March 2018		5537	10113	15650	7257

The notes on the following pages form part of these financial statements

**Ardgour Memorial Hall  
Balance Sheet as at 31st March 2018**

	2018 £	2017 £
<b>Current Assets</b>		
Debtors	976	0
Cash In Bank and In Hand	<u>15672</u>	<u>8271</u>
	16648	8271
<b>Creditors</b>		
Amounts falling due within one year	<u>998</u>	<u>1014</u>
<b>NET ASSETS</b>	<u>15650</u>	<u>7257</u>
<b>Funds</b>		
Restricted	10113	1094
Unrestricted	<u>5537</u>	<u>6163</u>
<b>Total Funds</b>	<u>15650</u>	<u>7257</u>

**Directors' statements required by Section 477 of the Companies Act 2006 for the year ended 31st March 2018**

In approving these financial statements as directors of the company we hereby confirm:

- a) that for the year ending 31st March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006
- b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2018.
- c) that we acknowledge our responsibilities for:
  1. ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act
  2. preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the year ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard 102 (effective Jan 2016).

The financial statements were approved by the Board and signed on its behalf by

Director



Date

20/12/18

The notes on the following pages form part of these financial statements

**Ardgour Memorial Hall**  
**Notes to the financial statements**  
**For the period ended 31st March 2018**

**1 Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

**1.1 Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard 102 (effective January 2016), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued March 2014 and the Companies Act 2006.

**1.2 Income Recognition Policies**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income-

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are *recognised when the charity becomes unconditionally entitled to the grant.*

Donated services and facilities are included at the value to the charity where this can be quantified. The value of the services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets. Are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

**Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.



**Ardgour Memorial Hall**  
**Notes to financial statements**  
**For the period ended 31st March 2018**

**2 Voluntary Income**

	Unrestricted 2018	Restricted 2018	Total 2018	Total 2017
Ardgour Community Council	0	250	250	750
Awards for All	0	9000	9000	0
Highland Council	1000	0	1000	0
Ardgour Area Fund	0	750	750	0
	<u>1000</u>	<u>10000</u>	<u>11000</u>	<u>750</u>

**3 Incoming resources from charitable activities**

	Unrestricted 2018	Restricted 2018	Total 2018	Total 2017
Hire of Hall	1935	0	1970	1490
	<u>1935</u>	<u>0</u>	<u>1970</u>	<u>1490</u>

**4 Cost of generating funds**

	Unrestricted 2018	Restricted 2018	Total 2018	Total 2017
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Ardgour Memorial Hall**  
**Notes to the financial statements**  
**For the period ended 31st March 2018**

**5 Support Costs**

	Unrestricted 2018	Restricted 2018	Total 2018	Total 2017
Cost of Independent Examination	175	0	175	250
	<u>175</u>	<u>0</u>	<u>175</u>	<u>250</u>

**6 Cost of charitable activities**

	Unrestricted 2018	Restricted 2018	Total 2018	Total 2017
Refurbishment	0	0	0	2800
Project officer expenses	0	0	0	0
Electricity	2583	0	2583	1385
Insurance	538	0	538	516
Water	0	0	0	149
Licence and membership	0	0	0	0
Overdraft interest and bank charges	35	0	35	0
Sustainability project - other	0	750	750	750
Sundry	13	231	244	311
Maintenance	62	0	62	767
<b>Total</b>	<u>3231</u>	<u>981</u>	<u>4212</u>	<u>6678</u>

**7 Employees**

There were no employees during the period. No director received any remuneration or benefits in kind during the period.

**8 Taxation**

The charity's activities fall within the exemption afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly there is no taxation charge in these accounts.

**9 Debtors**

	2018	2017
Grants receivable	0	0
Other debtors and prepayments	976	0
	<u>976</u>	<u>0</u>

**Ardgour Memorial Hall**  
**Notes to the financial statements**  
**For the period ended 31st March 2018**

**10 Creditors**

	2018	2017
Trade creditors	0	0
Accruals and deferred income	1558	1014
	<u>1558</u>	<u>1014</u>

**11 Analysis of net assets between funds**

	Unrestricted Funds	Restricted Funds	Total
Current assets	7668	10100	17768
Current liabilities	-1558	0	-1558
	<u>6110</u>	<u>10100</u>	<u>16210</u>

	At 31st March 2017	Incoming	Outgoing	At 31st March 2018
<b>12 Restricted Funds</b>				
Hall Maintenance Fund	1094	9000	0	10094
Ardgour Community Council	0	250	244	6
Ardgour Area Fund	0	750	750	0
	<u>1094</u>	<u>10000</u>	<u>994</u>	<u>10100</u>

	At 31st March 2017	Incoming	Outgoing	At 31st March 2018
<b>13 Unrestricted Funds</b>				
	6163	4032	3966	6229
	<u>6163</u>	<u>4032</u>	<u>3966</u>	<u>6229</u>

**Ardgour Memorial Hall**  
**Notes to the financial statements**  
**For the period to 31st March 2018**

**14 Company limited by guarantee**

Ardgour Memorial Hall is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required, not exceeding £1, to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**15 Directors' expenses**

There were no expenses paid to Directors during the year (2017 - Nil).