

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	2024		31	12	2024

Reference and administration details

Charity name	Tarskavaig Communities Hall Association
Other names charity is known by	
Registered charity number	SC027775
Charity's principal address	Tarskavaig Communities Hall
	C/o 1 Tokavaig
	Teangue
	Isle of Skye
	Postcode IV44 8QL

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	Donnie MacDonald	Chairman		
2	Sheila Lawson	Treasurer		
3	Flora MacLean	Secretary		
4	Morag MacDonald	Secretary		
5	Effie MacPherson			
6	Carol Kempt			
7	Rosie MacDonald			
8	Sarah Hartley			
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
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Structure, governance and management

Type of governing document	Unincorporated Association Membership elects a Management Committee No Affiliation to any other Body
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Trustee recruitment and appointment	None
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Objectives and activities

Charitable purposes

The objects of the Association shall be to:

- (a) Promote the benefit of the inhabitants of and visitors to the crofting townships of Achnacloich, Tarskavaig and Tokavaig without distinction of sex or sexual orientation or race or political or religious or of other opinions by associating together the Local Authorities, Voluntary and other Organisations and the said inhabitants in a common effort to advance education and provide and assist in the provision of facilities for recreation
- (b) Provide other such charitable purposes as May from time to time be determined.

Summary of the main activities in relation to these objects

New Year Ceilidh Dance
Burns Night
Soup and Pudding Linches
Coffee Shop
Craft Fair
Election Voting
Carol Evening
Grazings Committee Meetings
Committee Meetings
Sleat History

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Achievements and performance

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

Ceilidhs and concerts provided both social and cultural benefits to local residents. Visitors have also enjoyed these events and the summer coffee shop.

Providing a venue for local council and grazings committees supports local democracy.

Continuation of the village lunch club during the winter time helped to maintain companionship in the community.

Craft fairs help to support local artists.

Financial review

Brief statement of the charity's policy on reserves

Minimum of one years estimated running costs plus at least £500 for emergency repairs are reserved. Monies are also kept for future improvements to the property and replacement of broken or worn out equipment

Details of any deficit

None

Donated facilities and services (if any)

Voluntary work has been provided by members for staffing the afternoon cafes, preparing food for this and other events and caretaking of the premises. This involved over 25 individuals and approximately 250 hours work.

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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)



Full name(s) Donald MacDonald



Mary Flora MacLean

Position (e.g. Chair) Chair

Secretary

Date

15/09/25

15/9/2025

APPENDIX 3



Independent examiner's report on the accounts

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Report to the trustees/members of

Charity name
Tarscavaig Communities Hall Association

Registered charity number

SC027775

On the accounts of the charity for the period

Period start date			Period end date		
Day	Month	Year	Day	Month	Year
01	01	2024	to	31	12 2024

Set out on pages

(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 (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.

Basis of independent examiner's statement

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.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

- 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

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Marie Macdonald
MARIE MACDONALD

Date:

23 09 2025

Relevant professional qualification(s) or body (if any):

ACCOUNTANT, SERIAL NO. 057819

Address:

36 CAMUS CROSS
ISLE OF ORNSAY
ISLE OF SCYE
IV43 8QS

*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.



APPENDIX 3

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



Tarskavaig Communities Hall Association

INCOME		Opening Balance	11,482.40
Unrestricted Funds			
Donations (1)	Sports Club	300.00	
	Sleat History	10.00	310.00
Misc			
	Highland Council	200.00	200.00
Fundraising (2)	Burns Night	505.00	
	Cafe	1350.25	
	Books	36.00	
	Lunches	276.80	
	Craft Fair	400.00	2568.05
Hire Fees (3)	WHP	350.00	350.00
Restricted Funds		0.00	0.00
Total Income			3428.05

PETTY CASH	Opening Balance	84.16
INCOME		
Fundraising (1)	Cafe & Lunches (est)	277.72
Total Income		361.88

Balance Sheet 1st January 2024 to 31st December 2024

EXPENDITURE			
Unrestricted Funds			
Fundraising (1)	None		0.00
Maintenance (2)	TV (Skyline)	97.50	
	Repairs (Bradley)	225.00	322.50
Overheads (2)	Electricity	4,172.00	
	Rates	225.54	
	SLCVO	10.00	
	Hall Insurance	562.12	
	TV Licence	169.50	
	Fire Extinguishers (Dion)	80.70	
	BT	254.98	5474.84
Donations (3)	Sleat CDC	30.00	30.00
Restricted Funds		0.00	0.00
Total Expenditure			5827.34
Closing Balance			9,083.11

EXPENDITURE			
Fundraising (1)	Caillidh	5.00	
	Lunches	51.20	
	Cafe	47.68	
	Volunteers	220.00	323.88
Total Expenditure			323.88

Closing Balance

38.00

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Receipts and payments accounts

For the period
from

01 01 2024

to

31 12 2024

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	310				310	282
Legacies					-	
Grants	350				350	350
Receipts from fundraising activities	2,846				2,846	4,057
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	200				200	
					-	
A1 Sub total	3,706	-	-	-	3,706	4,689
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	3,706	-	-	-	3,706	4,689
A3 Payments						
Expenses for fundraising activities	324				324	904
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	5,797				5,797	2,530
Grants and donations	30				30	30
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	6,151	-	-	-	6,151	3,464
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	6,151	-	-	-	6,151	3,464
Net receipts / (payments)	(2,445)	-	-	-	(2,445)	1,225
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(2,445)	-	-	-	(2,445)	1,225