

*Charity Number: SC042007*  
*Company number: SC381507*

**Elphin, Ledmore & Knockan  
Community Association Limited**

Trustees' Report and Financial Statements  
*Year ended 31 December 2021*

# Elphin, Ledmore & Knockan Community Association Limited

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# Elphin, Ledmore & Knockan Community Association Limited

## Report of the Directors for the year ended 31 December 2021

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The Directors are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2021.

### Legal and Administrative Information

**Charity name** Elphin, Ledmore & Knockan Community Association Limited

**Charity number** SC042007

**Company number** SC381507

**Registered Office &** Elphin Community Hall  
By Lairg  
Sutherland  
IV27 4HH

**Operational address** Elphin Community Hall (Old Assynt Primary School)  
Elphin, By Lairg  
Sutherland  
IV27 4HH

**Directors<sup>1</sup>** Ms S Curley  
Ms A Johnson  
Mr I Knox (appointed 28 August 2021)  
Ms S Maycock  
Mr G Moyne (appointed 24 April 2021)  
Ms A O'Keefe  
Ms S Ross  
Mr A Venters (Chair)  
Ms C Woodsford  
Ms W Wright (retired 11 September 2021)

**Secretary** Mr S Jeffreys

**Accountants** Andrew S Parker  
Chartered Accountant  
15 Meadow Court  
Allerton, Bradford, BD15 9JZ

**Solicitors** Macleod and MacCallum  
28 Queensgate  
Inverness  
IV1 1YN

**Bankers** Royal Bank of Scotland  
11 Argyle Street  
Ullapool  
Ross-shire, IV26 2UE

<sup>1</sup> All of the directors served throughout the period, except where noted.

# Elphin, Ledmore & Knockan Community Association Limited

## Report of the Directors for the year ended 31 December 2021

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### Structure, governance and management

#### Governing Document

Elphin, Ledmore & Knockan Community Association Limited is a company limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association incorporated on 6<sup>th</sup> July 2010, and is registered as a charity with the Scottish Charity Register. In the event of the company being wound up, members are required to contribute a sum not exceeding £1.00p.

The structure of the company consists of:-

- (a) the MEMBERS - who have the right to attend the annual general meeting (and any extraordinary general meeting) and have important powers under the articles of association and the Act; in particular, the members elect people to serve as directors and take decisions in relation to changes to the articles themselves
- (b) the TRUSTEES (referred to in this report and the financial statements as the DIRECTORS) - who hold regular meetings during the period between annual general meetings, and generally control and supervise the activities of the company; in particular, the directors are responsible for monitoring the financial position of the company.

Membership shall be open to anyone aged 16 or over who is a full or part-time residents of the townships of Elphin, Knockan, Ledmore, Lyne and Benmore and their neighbourhood in the Highland Council area of Scotland ("the community"). Further, the directors may at their sole discretion admit to membership any person aged 16 or over who, while not a full or part-time resident in the community has a strong connection with or interest in the community.

#### Recruitment and Appointment of the Committee of Directors

The directors of the company are known as the Committee of Directors and under the requirements of the Memorandum and Articles of Association should serve for a period of three years. There must be a minimum of 6 and a maximum of 12 members and with up to nine elected by members. Up to 3 members may be co-opted.

#### Director Induction and Training

New members are provided with a copy of the Constitution, the Memorandum and Articles of Association, the policy documents and the current business plan for Elphin, Ledmore and Knockan Community Association Limited (ELKCAL) and the role of OSCR. All directors are encouraged to attend appropriate external training to enhance their knowledge of their role and responsibilities.

#### Risk Management

Board members, staff and volunteers undertake screening by Disclosure Scotland as required and a contingency Fund is maintained.

# Elphin, Ledmore & Knockan Community Association Limited

## Report of the Directors for the year ended 31 December 2021

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### Objectives

The company's objects are:

To acquire the old Assynt Primary School building and its associated land in Elphin and to convert and operate it as a community centre for the use of the full and part-time residents of the townships of Elphin, Knockan, Ledmore, Lyne and Benmore and their neighbourhood in the Highland Council area of Scotland without distinction of age, race, or sex, or political, religious or other opinions, including:

- i) use for the social welfare of the local community and meetings, lectures, exhibitions, classes and other forms of recreation and leisure time occupation and arts and literature;
- ii) encourage training and the advancement of education;
- iii) the promotion of agriculture, fishing, industry, tourism and commerce among the local community;
- iv) encourage the study, understanding and exposition of the Assynt region's history, culture, natural history, geology and geography;
- v) use as a polling station;
- vi) any other purposes that may reasonably be regarded as analogous to any of the preceding purposes.

### Activities, achievements and performance

Hello, I will give you a rundown of a year that has again been a quiet one for the hall.

Again, due to various restrictions and good practice, we have had very few events at the hall, but we have managed to have some of the groups make use of the hall, mainly the craft group and toddlers.

We did manage to have a much scaled down alternative Chicken Day renamed for 2021 as "Roast Chicken Day". The day was very welcomed by all that attended as a chance to meet up and have a blether at last, along with some delicious speciality chicken burgers and the usual teas, coffee and cake. The day stretched into the evening and night with some excellent music from our own very talented musicians and the midges were kept at bay with a smoke-filled marquee.

In July the Markets started up in again with mixed results, partly due to table distancing and number of people allowed in hall which limited stall-holders income, and after the first market settled into a fortnightly routine.

The repairs to the roof and stonework were completed and have made the gable and chimney much better looking. They have been a great success as can be seen on the walls inside, which with the amount of rain and wind over this winter would have been running with water previously. There are still some damp areas to be seen, but without continuous background heating these will always be present.

As you can see, we now have a lovely new and cleanable floor covering. There were a couple of rotten floor sections found once the old carpet had been lifted which need repaired. To protect the floor no stilettos are allowed or swinging on chairs!

We are working through the improvements we would like to see done to the hall. To date, the rear toilet area, carpark, kitchen, roof and floor are all completed, but as always there are others.

# Elphin, Ledmore & Knockan Community Association Limited

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## Report of the Directors for the year ended 31 December 2021

We applied to get on the Greening Community Assets scheme to reduced carbon footprint with an application to install Solar panels (beside the sewerage treatment plant), infra-red heating panels in the main hall and LED exterior lights, but unfortunately we did not meet the criteria on some of it.

With the enthusiasm in the village for hydro power at the falls we might one day fulfil my vision of hydro power powering the hall.

The schemes still needing done, heating being the big one and possibly more covered storage at rear area beside toilets. Other more general maintenance requirements are new front door and painting inside and out.

We have received some hopeful news that might make progress on 'The acre of Ground' that has been in the background for several years, but more of that in next year's ramblings.

On behalf of the board, I would like to thank you all for your continued support, especially over the last couple years, and look forward to a fuller year ahead.

### **Financial review**

The result for the period is shown in the attached financial. Efforts continue towards the aim of accumulating reserves to cover the running costs of the building, foreseen and unforeseen, and to enable improvements to be carried out over a period of time.

### **Directors' responsibilities in relation to the financial statements**

Company law requires the Directors to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and its surplus or deficit for the financial year. In doing so the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make sound judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report is prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

A Venters  
Chair of Board of Directors

Date: 28 June 2022

# Elphin, Ledmore & Knockan Community Association Limited

## Report of the Independent Examiners to the Trustees *for the year ended 31 December 2021*

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I report on the accounts of the charity for the period ended 31 December 2021 which are set out on pages 6 to 10.

### **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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees 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 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 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 Examiners' Statement**

In the course of my examination, no matter has come to my attention

1. 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 8 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name            Andrew S Parker  
Qualification   Chartered Accountant  
Address        15 Meadow Court, Allerton, Bradford, BD15 9JZ  
Date            28 June 2022

# Elphin, Ledmore & Knockan Community Association Limited

## Statement of financial activities

Year ended 31 December 2021

	Notes	Unrestricted			Total 2021 £	Total Total 2020 £
		General Funds £	Designated Funds £	Restricted Funds £		
<b>Income and endowments from:</b>						
Donations		171	-	-	171	360
Grants received		-	-	1,000	1,000	15,000
Fundraising events		254	-	-	254	430
Hall hire		268	-	-	268	60
Interest received		1	-	-	1	2
<b>Total incoming resources</b>	<b>2</b>	<b>694</b>	<b>-</b>	<b>1,000</b>	<b>1,694</b>	<b>15,852</b>
<b>Resources expended:</b>						
Fundraising event costs		66	-	-	66	154
Charitable activities		4,423	1,524	1,000	6,947	11,710
<b>Total resources expended</b>	<b>3</b>	<b>4,489</b>	<b>1,524</b>	<b>1,000</b>	<b>7,013</b>	<b>11,864</b>
<b>Net incoming/outgoing resources before transfers</b>		<b>(3,795)</b>	<b>(1,524)</b>	<b>-</b>	<b>(5,319)</b>	<b>3,988</b>
<b>Transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds after transfers</b>		<b>(3,795)</b>	<b>(1,524)</b>	<b>-</b>	<b>(5,319)</b>	<b>3,988</b>
Total funds brought forward	<b>8</b>	12,893	13,721	605	27,219	23,231
<b>Total funds carried forward</b>	<b>8</b>	<b>9,098</b>	<b>12,197</b>	<b>605</b>	<b>21,900</b>	<b>27,219</b>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements.



# Elphin, Ledmore & Knockan Community Association Limited

## Balance sheet

As at 31 December 2021

	Notes	£	2021 £	£	2020 £
<b>Fixed Assets</b>					
Tangible assets	5		12,197		13,721
<b>Current assets</b>					
Debtors	6		-		-
Cash at bank and in hand		9,899		13,693	
		9,899		13,693	
<b>Creditors: falling due within one year</b>	7	196		195	
<b>Net Current Assets</b>			9,703		13,498
<b>Total Net Assets</b>			<u>21,900</u>		<u>27,219</u>
<b>Represented by:</b>					
Restricted funds	8		605		605
Unrestricted funds	8		21,295		26,614
<b>Total funds</b>			<u>21,900</u>		<u>27,219</u>

The directors are satisfied that the company is entitled to exemption under Section 477 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its income and expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board and signed on its behalf on 28 June 2022

Mr G Moyne  
**Director**

# Elphin, Ledmore & Knockan Community Association Limited

## Notes to the financial statements

Year ended 31 December 2021

### 1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

#### **Basis of accounting**

The financial statements have been prepared in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - Charities SORP (FRS102)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

#### **Incoming resources**

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.

#### **Expenditure**

Expenditure is included on the accruals basis and recognised when there is a legal or constructive obligation to pay.

#### **Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Marquee	5 years straight line
New kitchen	10 years straight line

### 2 Incoming resources

	Unrestricted			Total 2021 £	Total 2020 £
	General Funds £	Designated Funds £	Restricted Funds £		
<i>Donations and grants received</i>					
Individuals	171	-	-	171	360
National Lottery (kitchen grant)	-	-	-	-	-
Highland Council (covid support)	-	-	-	-	10,000
Scottish Wildlife Trust (maintenance)	-	-	1,000	1,000	5,000
<i>Fundraising</i>					
Burns Night	-	-	-	-	430
Chicken Day	254	-	-	254	-
<i>Interest received</i>					
Bank and gift aid	1	-	-	1	2
<i>Hall hire</i>					
Market fees	188	-	-	188	-
General	80	-	-	80	60
Total income	694	-	1,000	1,694	15,852

# Elphin, Ledmore & Knockan Community Association Limited

## Notes to the financial statements

Year ended 31 December 2021

### 3 Resources expended

	Unrestricted			Total 2021 £	Total 2020 £
	General Funds £	Designated Funds £	Restricted Funds £		
<i>Fundraising costs</i>					
Burns Night	-	-	-	-	123
Chicken Day	66	-	-	66	-
Christmas Dinner	-	-	-	-	31
	<u>66</u>	<u>-</u>	<u>-</u>	<u>66</u>	<u>154</u>
<i>Charitable activities costs</i>					
Rent	1	-	-	1	1
Insurance	677	-	-	677	659
Light and heat	1,339	-	-	1,339	1,186
Repairs and maintenance	1,941	-	1,000	2,941	7,700
Alarm and fire, PAT testing	180	-	-	180	180
Miscellaneous expenses	99	-	-	99	274
Depreciation	-	1,524	-	1,524	1,524
Accountancy and examination fees	186	-	-	186	186
	<u>4,423</u>	<u>1,524</u>	<u>1,000</u>	<u>6,947</u>	<u>11,710</u>
Total costs	<u>4,489</u>	<u>1,524</u>	<u>1,000</u>	<u>7,013</u>	<u>11,864</u>

### 4 Trustee remuneration and related party transactions

No director received any remuneration during the period. No travel expenses have been reimbursed during the period (2020-nil).

No director or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the period (2020-nil).

### 5 Tangible fixed assets

	Kitchen £	Marquee £	Total £
<b>Cost</b>			
At 1 January 2021	15,245	1,523	16,768
Additions	-	-	-
At 31 December 2021	<u>15,245</u>	<u>1,523</u>	<u>16,768</u>
<b>Depreciation</b>			
At 1 January 2021	1,524	1,523	3,047
Charge for period	1,524	-	1,524
At 31 December 2021	<u>3,048</u>	<u>1,523</u>	<u>4,571</u>
<b>Net Book Value</b>			
At 31 December 2021	<u>12,197</u>	<u>-</u>	<u>12,197</u>

# Elphin, Ledmore & Knockan Community Association Limited

## Notes to the financial statements

Year ended 31 December 2021

<b>6 Debtors: falling due within one year</b>	2021	2020
	£	£
Debtors and prepayments	-	-

<b>7 Creditors: falling due within one year</b>	2021	2020
	£	£
Accrued expenses	196	195
	196	195

<b>8 Reserves</b>	At 01/01/21	Income	Expenditure	Transfers	At 31/12/21
	£	£	£	£	£
Unrestricted funds					
General fund	12,893	694	(4,489)	-	9,098
Designated (Kitchen) fund	13,721	-	(1,524)	-	12,197
	26,614	694	(6,013)	-	21,295
Restricted funds					
Defibrillator fund	535	-	-	-	535
Toddler Group fund	70	-	-	-	70
Tesco (contribution to flooring upgrade)	-	1,000	(1,000)	-	-
	605	1,000	(1,000)	-	605
<b>Total</b>	<b>27,219</b>	<b>1,694</b>	<b>(7,013)</b>	<b>-</b>	<b>21,900</b>

### Represented by:

	Unrestricted				
	General	Kitchen	Restricted	Total	Total
	Fund	Fund	Funds	2021	2020
	£	£	£	£	£
Fixed assets	-	12,197	-	12,197	13,721
Current assets	9,294	-	605	9,899	13,693
Creditors: falling due within one year	(196)	-	-	(196)	(195)
<b>Total funds</b>	<b>9,098</b>	<b>12,197</b>	<b>605</b>	<b>21,900</b>	<b>27,219</b>