

Charity number: SC023487  
Company number: SC287129

**Dervaig Community Hall**  
**(A company limited by guarantee)**

**Directors' report and financial statements**

**for the year ended 31 December 2017**

**Dervaig Community Hall**  
**(A company limited by guarantee)**

**Contents**

	<b>Page</b>
Legal and administrative information	<b>1 - 2</b>
Directors' report	<b>3 - 5</b>
Independent examiner's report	<b>6</b>
Statement of financial activities	<b>7</b>
Balance sheet	<b>8 - 9</b>
Notes to the financial statements	<b>10 - 17</b>

**Dervaig Community Hall**  
**(A company limited by guarantee)**

**Legal and administrative information**

**Charity number** SC023487  
**Company registration number** SC287129

**Business address** Dervaig Village Hall  
Kilmore, Dervaig  
Isle of Mull  
Argyll  
PA75 6QN

**Registered office** Dervaig Village Hall  
Kilmore, Dervaig  
Isle of Mull  
Argyll  
PA75 6QN

**Directors**

Elaine Wilkinson  
Erin Turnbull  
Kenneth Turnbull  
Patricia Evans  
Lynne Addy  
Brennen Richard Fairbairns  
Alison Kathryn Lomax  
Lesley Davies

Chair  
Vice Chair  
Appointed 9 May 2016  
Appointed 8 July 2016  
Appointed 15 March 2017  
Appointed 22 May 2017  
Appointed 22 May 2017  
Appointed 22 May 2017

Helen Murray  
Helen MacCrone  
Rosalind Matthew  
Lee Paterson Proud  
Ann Josephine Weston

Resigned 6 November 2017  
Resigned 22 May 2017  
Resigned 22 May 2017  
Resigned 22 May 2017  
Resigned 9 October 2017

**Secretary** Mrs Lynne Addy

**Accountants** R A Clement Associates  
Chartered Accountants  
5 Argyll Square  
Oban  
Argyll  
PA34 4AZ

**Dervaig Community Hall**  
**(A company limited by guarantee)**

**Legal and administrative information**

**Bankers**

Clydesdale Bank Plc  
Main Street  
Tobermory  
Isle of Mull  
PA75 6NY

**Dervaig Community Hall**  
**(A company limited by guarantee)**

**Report of the directors (incorporating the trustees' report)**  
**for the year ended 31 December 2017**

The directors present their report and the financial statements for the year ended 31 December 2017. The directors, who are also trustees of Dervaig Community Hall for the purposes of charity law and who served during the year and up to the date of this report are set out on page 1 - 2.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and 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 published on 16 July 2014.

**Structure, governance and management**

***Principal Objectives***

During the year the main purpose of the company was to manage and maintain the Village Hall and the premises now used as a storage area for the Village Shop in Dervaig Village for the benefit of the community.

Activities within the Hall have been conducted by Clubs and the Directors to provide facilities for the community and raise funds to run and improve facilities.

***Governance***

The charity is a company limited by guarantee and is registered with the Office of the Scottish Charity Regulator.

No outside party can appoint directors. The maximum number of directors is 15 and the minimum is 7. At each annual general meeting the members of the Company may elect any member to be a director. Member directors (12 allowed) must be members of the company. In accordance with the Articles of Association one third (to the nearest round number) shall retire at the Annual General Meeting, being eligible to offer themselves for re-election. Co-opted directors who are non members may be appointed by the board and shall retire at each general meeting and are eligible for re-appointment.

***Risk Management***

The Board of Directors is ultimately responsible for the Dervaig Community Hall's internal financial and administrative control systems and reviewing their effectiveness. However, such systems are designed to manage rather than eliminate the risk of failure, and can provide only reasonable and not absolute assurance against material misstatement or loss. These systems of control include: a regular consideration by the directors of financial results, variance from budgets and non-financial performance indicators; the delegation of authority and segregation of duties and identification and management of financial and non-financial risks.

The directors therefore acknowledge their responsibility for safeguarding the Dervaig Community Hall's assets and hence taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

1. Dervaig Community Hall is operating efficiently and effectively
2. Its assets are safeguarded against unauthorised use or disposition
3. Proper records are maintained and financial information used within Dervaig Community Hall or for publication is reliable
4. Dervaig Hall complies with relevant laws and regulations

**Dervaig Community Hall**  
**(A company limited by guarantee)**

**Report of the directors (incorporating the trustees' report)**  
**for the year ended 31 December 2017**

*Reserves Policy*

The aim of Dervaig Community Hall's reserve policy is to establish a level of reserves, which it may need in times of unexpected fluctuations in income to provide uninterrupted services for a period of 12 months.

The directors review the reserve position throughout the year. As part of the review, they assessed the level of reserves required to meet future shortfalls in income.

At the year end, the level of reserves was sufficient to cover the level of annual expenditure, particularly if depreciation is excluded.

*Chair's Report*

2017 has been a slightly quieter year than 2016 which saw a whirlwind of activity to raise funds for the new sports pitch surface. But 2017 was still a great year with many successful events including our popular New Year Dance and the Seafood Extravaganza. The annual seafood extravaganza was claimed to be the best one yet! While this is said every year there did seem to be a special atmosphere this year, some awesome food by chef Helen Swinbanks, an incredible amount of £1500 (the most ever) raised from the auction for the RNLI and nearly £3000 raised to help with the running and maintenance of the hall. The variety of clubs using both the hall and the sports pitch continues to grow and their fees help substantially with the utility and maintenance costs for the hall and pitch.

Our focus in 2017 has been on how we continue to develop the hall for the future. We held a community survey and engagement event in the Spring of 2017 to explore what people value about the hall and its activities and how they would like to see it develop. In response to this we have opened a community library, are refurbishing the bunkrooms over the winter, and progressing the development of the outside space. We are not short of ideas for further developments and refurbishments but plan to take a phased approach to all future developments, ensuring that we have the funds in place before committing to any spend.

We finished the year with some great news that we have received a grant of nearly £10,000 from Comic Relief through Foundation Scotland for the 2018 year. This grant will contribute to the core running costs of the hall and is very welcome at a time when we are not generating any income from our bunkrooms due to building works.

We anticipate that having the bunkrooms reconfigured and self-contained with a separate entrance will make them a more attractive offer to the shifting market. While the reconfiguration will decrease the number of beds available we do not expect any significant change in the income associated with bunk rooms. Current booking patterns suggest that when two people are already booked in others don't wish to share, so beds can remain unoccupied. Following refurbishment we will be able to increase our rate and there will also be the possibility of letting the space as a self-catering unit. There are also additional benefits to not having bunkroom guests utilising the communal hall facilities as we can provide more community activities within the hall itself, many of which will generate income to contribute to the running of the hall.

Our new website [www.dervaignillagehall.co.uk](http://www.dervaignillagehall.co.uk) will be launching early in 2018. This will hopefully help hall users and the wider community to keep up to date with what is going on at the hall along with our Facebook page and posters around the village.

Once again this report provides the opportunity to say a big thank you to the directors who stood down during 2017 and to recognise the contribution they made to the running of the Hall over many years. The success of the Hall is reliant on a group of local volunteers who form the committee, along with all the other volunteers who freely give their time and expertise so that all the clubs and activities can take place.

There are too many people to mention specifically but, on behalf of the committee, I would like to say a huge thanks for the support the community has given both in attending events and sponsoring initiatives at the hall

**Dervaig Community Hall**  
**(A company limited by guarantee)**

**Report of the directors (incorporating the trustees' report)**  
**for the year ended 31 December 2017**

**Trustees' responsibilities in relation to the financial statements**

The directors (who are also trustees of Dervaig Community Hall under charity law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company 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 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Duncan Grout, ACCA of R A Clement Associates was deemed to be reappointed as independent examiner and the directors recommend that Duncan Grout, ACCA remains in office until further notice.

**Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Board on 18/4/18 and signed on its behalf by



**Elaine Wilkinson**  
**Director**

**Dervaig Community Hall**  
**(A company limited by guarantee)**

**Independent examiner's report to the directors on the unaudited financial statements of Dervaig Community Hall.**

I report on the accounts for the year ended 31 December 2017 set out on pages 3 to 17.

This report is made to the charity's Trustees in accordance with the terms of my engagement. My work has been undertaken to enable me to prepare the financial statements on behalf of the charity's Trustees and for no other purpose.

To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees, as a body, for my work or this report.

**Respective responsibilities of trustees and independent examiner**

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (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 (as amended). 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:

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 Regulations
  - to prepare accounts which agree with the accounting records and comply with Regulation 8 of the 2006 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.

.....  
**Duncan Grout, ACCA**

.....  
**Date**

**Independent examiner**

**Of R A Clement Associates**  
**5 Argyll Square**  
**Oban**  
**Argyll**  
**PA34 4AZ**



**Dervaig Community Hall**  
**(A company limited by guarantee)**  
**Statement of financial activities (incorporating the income and expenditure account)**  
**For the year ended 31 December 2017**

	Notes	Unrestricted funds £	Restricted funds £	2017 Total £	2016 Total £
<b>Income from</b>					
Donations, Grants & Legacies	2	707	4,021	4,728	33,499
Charitable activities	3	28,398	-	28,398	27,397
Investment income		106	-	106	523
Other income		834	-	834	144
<b>Total income</b>		<u>30,045</u>	<u>4,021</u>	<u>34,066</u>	<u>61,563</u>
<b>Expenditure on</b>					
Band, food and bar costs		5,628	-	5,628	5,399
Premises costs		9,754	3,484	13,238	22,401
Accountancy & other fees		780	-	780	696
Licences		879	-	879	299
Communications and IT		852	-	852	510
Postage, stationery, advertising		154	-	154	498
Cost of trustees' meetings		806	-	806	-
Depreciation and impairment		244	3,525	3,769	3,907
Management costs		1,920	-	1,920	1,920
Other costs		407	-	407	512
Grants and donations		1,500	-	1,500	825
Sports Pitch Surface Replacement		-	-	-	23,755
Sports Pitch equipment & costs		12,229	500	12,729	-
<b>Total expenditure</b>		<u>35,153</u>	<u>7,509</u>	<u>42,662</u>	<u>60,722</u>
<b>Net income/(expenditure) for the year</b>		(5,108)	(3,488)	(8,596)	841
<b>Funds Reconciliation</b>					
Total funds brought forward		217,141	57,787	274,928	274,087
<b>Total funds carried forward</b>		<u>212,033</u>	<u>54,299</u>	<u>266,332</u>	<u>274,928</u>

The notes on pages 10 to 17 form an integral part of these financial statements.

**Dervaig Community Hall**  
**(A company limited by guarantee)**

**Balance sheet**  
**as at 31 December 2017**

SC287129

	Notes	£	2017	£	2016	£
<b>Fixed assets</b>						
Tangible assets	7		218,997		222,766	
<b>Current assets</b>						
Debtors	8	222		222		
Cash at bank and in hand		48,348		53,175		
		<u>48,570</u>		<u>53,397</u>		
<b>Creditors: amounts falling due within one year</b>	9	(1,235)		(1,235)		
<b>Net current assets</b>			<u>47,335</u>		<u>52,162</u>	
<b>Net assets</b>			<u>266,332</u>		<u>274,928</u>	
<b>Funds</b>						
Restricted income funds	10		54,299		57,787	
Unrestricted income funds			212,033		217,141	
<b>Total funds</b>			<u>266,332</u>		<u>274,928</u>	

The directors' statements required by s475(2) and s475(3) are shown on the following page which forms part of the Balance Sheet.

The notes on pages 10 to 17 form an integral part of these financial statements.

**Dervaig Community Hall**  
**(A company limited by guarantee)**

**Balance sheet (continued)**

SC287129

**Directors statements required by the Companies Act 2006**  
**for the year ended 31 December 2017**

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

(a) that for the year stated above the company was entitled to the exemption conferred by 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 December 2017.

(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 2006, and

(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 then 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.

The financial statements were approved by the board on

18.4.18

and signed on its

behalf by



.....  
**Patricia Evans**  
**Director**

**The notes on pages 10 to 17 form an integral part of these financial statements.**

**Dervaig Community Hall**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 December 2017**

**Legal Status of the charity**

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

**1. Accounting policies**

The principal accounting policies adopted are summarised below.

**1.1. Basis of preparation and assessment of going concern.**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) as well as the Companies Act 2006, and the Statement of Recommended Practice (SORP)- Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued on 16 July 2014 and effective January 2015).

The charity meets the definition of a public benefit entity as defined by FRS 102.

The directors, who are the trustees of the charity under charity law, consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

**1.2. Incoming resources**

Income is recognised in the statement of financial activities when the charity is entitled to the income, any performance conditions attached have been met, it is probable that the income will be received and the amount can be quantified with reasonable accuracy. Such income is only deferred when the donor specifies performance conditions which must be met before the charity has unconditional entitlement. 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 services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

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.

**Dervaig Community Hall**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 December 2017**

**1.3. Resources expended**

Expenditure is recognised when there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be reliably measured.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated on an appropriate basis to the various activities of the charity. Where costs cannot be allocated directly, they are apportioned to categories on the basis of a reasonable estimate of the costs.

Fundraising costs are those incurred in generating income from various activities and do not include the costs of disseminating information in support of the charitable activities.

Governance costs include those costs necessary for the board to fulfil its constitutional and statutory obligations and are now included as support costs included in charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

The charity is not registered for VAT and accordingly expenditure includes all vat which is irrecoverable.

**1.4. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Village Hall	-	no depreciation charge
Sports Pitch	-	4% straight line
Kitchen Equipment	-	33.3% reducing balance
Hall fittings and furniture	-	20% reducing balance
Sports Equipment	-	33.3% reducing balance
Bunk Room Fittings	-	20% reducing balance

**1.5. Financial Instruments**

The charity has only financial assets and financial liabilities of a kind that qualifies as a basic financial instrument. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest rate method.

**Dervaig Community Hall**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 December 2017**

**2. Donations, Grants & Legacies**

	Unrestricted funds £	Restricted funds £	2017 Total £	2016 Total £
Donations	707	300	1,007	1,479
MICT Sports Pitch	-	-	-	4,000
Donations - Sports Pitch	-	-	-	17,428
Run Mull - Sports Pitch	-	-	-	3,000
Strip donations	-	200	200	-
National Lottery - Sports Pitch Grant	-	-	-	7,592
Waterfall Fund Award	-	982	982	-
Co-op Funding Award	-	2,539	2,539	-
	<u>707</u>	<u>4,021</u>	<u>4,728</u>	<u>33,499</u>

Income in 2016 consisted of £1,479 unrestricted, and £32,020 restricted

**3. Charitable activities**

	Unrestricted funds £	2017 Total £	2016 Total £
Bunkrooms Lease	5,449	5,449	8,084
Hall Hire and donations	1,240	1,240	1,772
Functions & Dances	15,204	15,204	11,246
PO and Shop rent	1,040	1,040	1,047
Social & other clubs	4,420	4,420	4,000
Producers Market	1,045	1,045	1,248
	<u>28,398</u>	<u>28,398</u>	<u>27,397</u>

All income in 2016 was unrestricted.

**4. Net (outgoing)/incoming resources for the year**

	2017 £	2016 £
Net (outgoing)/incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	3,769	3,907
Examiner's/Auditor's remuneration	780	696
	<u>4,549</u>	<u>4,603</u>

Of the total depreciation charged, £3,525 was charged to restricted funds

**Dervaig Community Hall**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 December 2017**

**5. Employees**

No salaries or wages have been paid to employees, including the directors, during the year.

**Key Management Personnel**

The key management personnel of the charity consisted of the Board of Trustees.

**Trustees' expenses and remuneration**

The charity trustees, who are the directors of the company, were not paid and did not receive any remuneration, benefits in kind or reimbursement of expenses in their capacity as trustee during the year. No trustee received payment for professional or other services supplied to the charity.

**6. Taxation**

The charity is a charitable company within the meaning of the Finance Act 2010. Accordingly the charity's activities fall within the exemptions from taxation in respect of income or capital gains afforded by the provisions of the Corporation Taxes Act 2010 and the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes. Accordingly, there is no taxation charge in these accounts.

**Dervaig Community Hall**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 December 2017**

7. Tangible fixed assets	Village Hall buildings at valuation £	Sports Equipment £	Sports pitch £	Kitchen Equipment £	Hall fittings and equipment £	Bunk Room Fittings £	Total £
<b>Cost or valuation</b>							
At 1 January 2017 and At 31 December 2017	171,222	4,447	81,614	7,034	15,228	3,868	283,413
<b>Depreciation</b>							
At 1 January 2017	-	4,391	32,510	6,956	13,232	3,558	60,647
Charge for the year	-	19	3,264	26	398	62	3,769
At 31 December 2017	-	4,410	35,774	6,982	13,630	3,620	64,416
<b>Net book values</b>							
At 31 December 2017	171,222	37	45,840	52	1,598	248	218,997
At 31 December 2016	171,222	56	49,104	78	1,996	310	222,766



**Dervaig Community Hall**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 December 2017**

**8. Debtors**

	2017	2016
	£	£
Other debtors	<u>222</u>	<u>222</u>

**9. Creditors: amounts falling due within one year**

	2017	2016
	£	£
Accruals and deferred income	<u>1,235</u>	<u>1,235</u>

**10. Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 December 2017 as represented by:			
Tangible fixed assets	177,207	41,790	218,997
Current assets	36,061	12,509	48,570
Current liabilities	(1,235)	-	(1,235)
	<u>212,033</u>	<u>54,299</u>	<u>266,332</u>

**11. Unrestricted funds**

	At 1 January 2017	Incoming resources	Outgoing resources	At 31 December 2017
	£	£	£	£
Unrestricted Funds	<u>217,141</u>	<u>30,045</u>	<u>(35,153)</u>	<u>212,033</u>

**Purposes of unrestricted funds**

The unrestricted fund now includes the assets which were originally transferred to the company from the unincorporated association.

**Dervaig Community Hall**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 December 2017**

12. Restricted funds	At 1 January 2017 £	Incoming resources £	Outgoing resources £	At 31 December 2017 £
<b>Asset funds</b>				
Sports Pitch Fund	44,272	-	(3,264)	41,008
Portable Staging	1,043	-	(261)	782
<b>Revenue Funds</b>				
Toddler Outdoor area	-	2,539	(2,502)	37
Pitch and equipment	-	500	(500)	-
Sports Pitch Surface Fund	12,472	-	-	12,472
Community Library	-	982	(982)	-
	<u>57,787</u>	<u>4,021</u>	<u>(7,509)</u>	<u>54,299</u>

**Purposes of restricted funds**

Capital grants received which form part of the Pitch Account relate to grants awarded for the construction of an all weather sports area. Depreciation on this asset has been charged directly to the fund, rather than being transferred from the unrestricted fund.

A grant was received in 2010 from Awards for All towards the purchase of portable staging. Depreciation on this asset has been charged directly to the fund, rather than being transferred from the unrestricted fund.

**Toddler Outdoor area**

A grant was received from the Co-op towards the costs of an outdoor area for toddlers. The balance will be spent on installation costs.

**Pitch and equipment**

A donation was received from the Tennis Club and another donor towards equipment and pitch use. This was all spent in the year

**Sports Pitch Surface Replacement Fund**

Income was received from a variety of sources including Run Mull, MICT, General donations and the National Lottery, towards the replacement of the sports pitch surface.

**Community Library**

A grant was received from the Waterfall Fund towards shelving and cushions for the Community Library. This was all spent in the year

**Dervaig Community Hall**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 December 2017**

**13. Company limited by guarantee**

Dervaig Community 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.