

Walkerburn Public Hall Trust
Scottish Charity Number SCO20747
Special General Meeting to Approve the Financial Accounts
30th December 2022 at 7pm at Walkerburn Public Hall

Minutes of the above meeting

1. Welcome and Introduction

Duncan Machell, Chair of the Board of Trustees welcomed everyone in attendance and thanked them for coming.

He advised that the SGM had been convened for the sole purpose of presenting and approving the financial accounts for the hall for the years 2019/20, 2020/21 and 2021/22 in order that the Trust becomes compliant with the requirements of OSCR (Office of Scottish Charities Regulator).

These were the only items on the agenda and there was to be no AOB.

Notification of this meeting was published in the Peeblesshire news on 23 December 2022 so as to make it a legally convened meeting.

The format of the meeting was that Mike Wilcox, as Treasurer would present each year's accounts and take any questions arising from each of those, and a vote would then be held to accept each year's accounts.

2. Apologies

Apologies were received from Ian & Kathy Ireland, Michel Lhombreau, Jade Turner Anne Kenyon.

3. Approval of the Financial Accounts

Mike Wilcox introduced the accounts by confirming that the Trust was in breach of its OSCR requirements as the accounts and reports for the last 2 years were not submitted by the required deadlines and the deadline for the 2021/22 accounts was tomorrow! This affects the Trust's ability to receive grants from other Charities.

Mike has been working with Allin Hoggarth to finalise the accounts for the last 3 years. These have now been signed off by the external examiner and were presented here for approval at this meeting

These accounts have been prepared using bank statements only, as the previous Treasurer was uncooperative and she made no financial records available.

A full version of Mike's statement for the above year is available alongside these minutes.

2019/20

As an introduction, Mike highlighted a couple of important points:

- At the end of the period covered by previous accounts (31st March 2019) a sum of £2006.30 is currently unaccounted for. Previous accounts included a sum of £1776.84 relating to a Building Society account which cannot be verified because it has been closed. In addition, the current balance was

over-stated by £229.46 and therefore the Balance at End Year has been restated to reflect the actual balance at 31st March 2019 as per the bank statement. The new Trustees and Management Committee are investigating further with Nationwide.

- Donations in memory of Mollie McIntosh totalled £2092 and this is included in the unrestricted receipts total.
- The balance as at 1st April 2020 was very low at less than £1000

A number of questions arose from this:

With regard to the Building Society account, Katrina Malone said that at this point in time there is no knowledge of how much is in that account or whether there is none at all.

George Thornton said that there was no reason to suspect that there is anything in the account as it has been closed.

Re the Mollie McIntosh donations, Katrina Malone commented that the House of Bruar money was paid in to the bank account but the cash donations were not paid in to the bank account in a timely manner and it could not be confirmed exactly how much it was or whether the cash was related directly to the donations.

Mike said that cash was very difficult to trace and keep tabs on, so going forward a form would be provided to those needing to receive and/or pay in cash and two people would have to sign it to confirm the amount being paid in/out.

Dawn Roger had agreed to be the book keeper and she agreed with the proposed method for all future cash.

Mary Daykin said that she had hired the hall for a drama club but that no invoice had ever been raised. She said that everyone using the hall needed to know what the procedures for booking it are and that invoices should be raised promptly.

Mike stated that there is quite a lot of back rent owed and this would be dealt with.

There being no other questions, the Chair asked for acceptance of the accounts for the year 2019/20.

Proposed by Steven Henderson

Seconded by John Purves

2020/21

A full version of Mike's statement for the above year is available alongside these minutes but the key highlighted points were

- that an amount of £3251.78 was paid into the hall account in July 2021 and has been allocated as restricted funds for the Youth Club.
- the Hall received a COVID support grant of £10,000 from SBC which is included in the unrestricted total receipts. This was designed to allow the Committee to keep the Hall maintained when there was very little income.

There being no other questions, the Chair asked for acceptance of the accounts for the year 2020/21.

Proposed by Steven Henderson

Seconded by Peter Waller

2021/22

A full version of Mike's statement for the above year is available alongside these minutes but the key highlighted points were

- that the Hall received a roof grant of £13,500 from SBC which is shown in the restricted funds. Payments in the year for roof repairs amounted to £14,616, hence money was transferred from the general fund to meet this total.
- In July 2021, WCDT transferred £3000 to the hall on behalf of Food HUGS as a contribution for use of the hall for the period April 2020 to March 2021.

A number of questions arose from these accounts:

The roof of the Hall was fixed with a grant from SBC of £13500, but the balance had to be found from the Hall funds. Katrina Malone mentioned that when the roof was done she asked the then Committee to get the invoice broken down into an amount for the materials and an amount for the labour. She thought that as a charity we do not have to pay VAT on materials, only on the labour element. The Committee at the time did not do this. She suggested that Andrew Currie, who did the work, could be asked if it was possible to provide this invoice retrospectively as it would potentially save the Hall around £1500. The VAT rules will be checked.

Mike Wilcox mentioned the water rates which the Hall pays and suggested that as a Charity the hall might be exempt from paying some or all of these. This would be looked into.

Mary Daykin said she had a contact who has dealt with the water rates issue for Carlops Village Hall and she would put them in touch with the current Committee. Dawn Roger asked how many freezers there were in the Hall and why they were locked. The items contained in them were for the benefit of the whole community and as such should be accessible by everyone. The Treasurer explained that the current costs of running ONE freezer were somewhere in the region of £200 per year and that running a large number of them was costing the Hall a huge amount of money.

Dawn Roger asked if there was a proper balance sheet (record of income and expenses) and the Treasurer confirmed that there was and that as booker keeper he would share it with her.

It was mentioned that the Hall should have a contingency Fund of £10,000 at all times and this would need to be addressed as currently there is an unrestricted funds balance of £8000.

Patricia Purves thanked Mike & Allin for the work they had done in formulating these accounts in the absence of any information and stated that the current situation must not be allowed to happen again. She mentioned that until 2017 Mollie McIntosh had been the guiding figure but after she was unable to focus on Hall matters, things had started to go wrong.

Christine Tucker asked whether there was likely to be a big bill that would need paying. She was concerned as to when the meters had last been read and that there would be a big bill for energy. The Treasurer reassured those present that the energy bill are paid by DD so they would continue to be paid and that the meters were being read more often.

Katrina Malone asked who currently has control of the bank account. It was noted that the signatories from prior to the AGM on 14th December 2022 were still the signatories as they had refused to cooperate with the motion accepted at that meeting that they would “henceforth have no authority to access hall funds....and that they shall swiftly move to facilitate their removal from the role of account signatories”.

George Thornton reiterated the fact that the previous signatories have no right to access the bank account as per the EGM minutes.

Katrina asked if there as any risk in that and suggested that the Walkerburn Community Development Trust would be prepared to offer short term financial support if required. The Treasurer said that to his knowledge there is only one cheque book and only one paying in book and both of those were in his possession. Mary Daikin asked if we could force the transfer of signatories. Katrina Malone said that under S15 of the OSCR regulations it was possible for OSCR to step in and deal with the bank directly.

Liz Fraser asked about the Building Society Account – this was formerly with the Dunfermline BS which was taken over in 2014 by the Nationwide. Jade Turner had found an account number and contacted the Nationwide – they have confirmed the account had been closed, any funds placed in an escrow account and have provided forms to start the process to gain access and retrieve these funds.

Mary Daykin asked that the Minutes of meetings should be put on the Hall noticeboard both outside and in the hall corridor together with a list of the current Board of Trustees and the Management Committee. Patricia Purves said that until 2017 this had always been done, but that from 2017 to November 2022 that practice had ceased. Starting with the EGM on 14th December this practice has been reinstated. Minutes of meetings would also be posted on the FB page and the website.

There being no other questions, the Chair asked for acceptance of the accounts for the year 2021/22.

Proposed by John Purves

Seconded by Mary Daykin

There being no other questions, the Chair closed the meeting at 7.45pm.