

**Appendix 2**

----- Forwarded message -----

From: [REDACTED] >  
Date: Mon, May 27, 2019 at 11:10 AM  
Subject: Community Hall support  
To: <[REDACTED]>

To Whom It May Concern:

I write in support of the takeover of the Community Hall. Dumfries & Galloway Arts Festival and our accompanying year round programme, Arts Live are committed to ensuring cultural activity takes place region wide. Working with communities who are activated and keen to welcome performing arts to their spaces is essential to the success of our network. We would be thrilled to build a relationship with Portpatrick Community Hall where we can bring and support performing arts taking place in this vibrant community.

Best of luck to you in your bid.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Basis for Business plan (Hall)			
	12/13 Actual Spend	13/14 Actual Spend	14/15 Actual Spend
Repairs - planned/routine	£ 321.19	£ 113.44	£ 177.59
Repairs - emergency	£ 8,226.25	-£ 1,154.41	£ 1,641.25
Repairs - client requested	£ 947.41	£ -	£ -
Rates metered water	£ 8,016.95	£ 1,239.51	£ 1,845.72
Non dom water & sewerage chgs	£ 1,514.86	£ 758.30	£ -
Bld clean - internal contract	£ 110.00	£ 126.00	£ -
Bld clean internal variations		£ -	£ 18.00
Cleaning materials	£ 1,479.26	£ 276.60	£ 263.66
Refuse chg - internal contract	£ 1,336.79	£ 1,436.15	£ 963.56
Energy - electricity	£ 2,502.14	£ 1,404.99	£ 1,932.33
H&S port appliance test (PAT)	£ 30.60	£ -	£ 25.90
H&S legionella	£ 691.29	£ 496.12	£ 344.65
Pest control	£ 150.96	£ 203.76	£ 150.96
Payments to other bodies	-£ 61.92	£ -	-£ 103.92
Rents harbours	-£ 2,726.69	£ -	£ -
Room lets			
<b>Total actual material spend on Hall</b>	<b>£25,389.62</b>	<b>£7,209.28</b>	<b>£7,467.54</b>

<b>Room lets/ income per financial year</b>	<b>£3,912.56</b>	<b>£4,812.22</b>	<b>£6,979.98</b>
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**These figures have removed salary/personnel costs and are actual material costs only for financial year end.**

**Asset transfer projected costs/Expenditure for 2019**  
**Based on 14/15 Actual figures and suggested figures by [REDACTED] D&G Council**

<b>Code Description</b>	<b>Projected</b>	<b>Comments</b>
Buildings insurance	£200.00	?
Contents insurance	£200.00	?
<b>Public Liability Insurance</b>	<b>£200.00</b>	<b>Possibly about £170 - £200 per annum?</b>
<b>PRS Licence</b>	<b>£350.00</b>	<b>Average annual cost is approximately £350.00. Performing Rights Society Ltd (PRS) charges for playing live music/featured recorded music. Charges are per let. Charge to user groups at £52.40 + £10.48 VAT for dances/discos and £1.85 + 37p VAT for aerobics, etc.</b>
<b>Contents Insurance</b>	<b>/</b>	<b>May not be required.</b>
<b>Hygiene Disposal</b>	<b>£111.80 (based on 2 bins being emptied every 2<sup>nd</sup> week)</b>	<b>If required, on average nappy bin is £2.50 per bin per collection and £1.80 for the feminine hygiene per bin per collection</b>
<b>Internal Repairs</b>	<b>£1000</b>	<b>Internal work could possibly mainly be done by volunteers or local trade's people but KB would advise having a contingency fund within this section.</b>
<b>Projected additional costs total</b>	<b>£2,061.80</b>	
<b>Actual costs 14/15 carried forward</b>	<b>£7,467.54</b>	
<b>Total projected costs for year 19/20</b>	<b>£9,529.34</b>	
<b>Dispensations for registered charity</b>	<b>£2,809.28</b>	
<b>Average income</b> based on 3 year + 30% increase as forecast	<b>£6,807.08</b>	
<b>Surplus</b>	<b>+ £87.02</b>	

Please note income based on 3-year average as reported by council in most complete years 13-16.

Figures in yellow are council suggested possible costs related to running the hall. As you can see, the charity dispensations for water/sewerage, refuse and rates makes the difference between make or break. With £2,808.72 in savings already identified the reported figures from years 13-16 have been utilised as the most recent figures are fragmented and unreliable. This financial plan assumes a 30% increase in income based on conjoined activities with the Harbours vibrant activity. It will therefore run along with the Society's existing Business plan attached. The planned fete's and festivals will stimulate use of the facility in conjunction with other planned community events.

The forecast costings for the Hall are assumed to remain similar as figures above over the next three years at £6,720.06.

Income for the facility is anticipated to grow steadily from a previous average of £5,234.92 pa up 30% to £6,805.96 in the first year as community engagement increases through the planned events to be held at both Portpatrick Harbour and in the Hall.

Year one figures assume a little over break even based on a 30% increase in income.

Thereafter the growth of the facility is expected to continue at 30% in the second year, decreasing to 10% in the third year of trade.

This type of potential increase can be evidenced through the community Christmas fete which raises in the region of £3,000.00 pa over a weekend of festive events focused at the Hall. Community Council accounts show a healthy income from this fete which have been donated to good causes in the village previously.

With ability to extend such community events it is clearly possible to extend the income for the Hall.

Projected income year 1	Projected income year 2	Projected income year 3
£6,807.08	£8,849.20	£9,734.12
Increase of 30% on previous average	Increase of 30% on previous year	Increase of 10% on previous year

Costs for future admin and staffing levels will be shared with the wider assets of the charity thus keeping costs relative.

Focus of the longer term future for the Hall will remain focused on maintaining current charges and fees so that we can encourage as much participation as possible from the community.

While the financial aspect of the Hall is very important, we will also focus on the social impact of the facility which will in return promote cohesion and stimulate greater use of the Hall along with the other assets of the charity.

**Draft Minutes of AGM of Portpatrick Community Council held in Portpatrick Village Hall on 7<sup>th</sup> May at 7.30pm**

**1. Sederunt**

Sylvia Armour (Chair), Carlyn McDougall (Treasurer) , June Hoad (Vice Chair) , Wilma Hoad, Donald McDonald, Mary Palmer, Louise Rintoul, Cathie Buchanan, Ros Surtees

58 Members of the public were also present.

**2. Apologies**

Kirsty McGowan

**3. Acceptance of 2018 Minutes**

Minutes were proposed for acceptance by Carlyn McDougall and seconded by Donald McDonald.

**4. Matters Arising**

No matters arising

**5. Chair's Report to Community Council**

**CHAIR'S REPORT TO PORTPATRICK COMMUNITY COUNCIL AGM ON 7<sup>TH</sup> MAY 2019**

Since last year's AGM, a major change to street cleaning and emptying of bins has taken place. Quentin McKie retired and his very personal service was replaced by a squad who empty bins in local villages and use a street sweeping vehicle. Dog fouling is still a problem throughout the village in spite of the local schoolchildren's production of attractive posters which are widely displayed beside poop bags.

The CC has replaced its notice board, located at the front of the village hall, where minutes, agendas and information regarding forthcoming events are displayed. Official CC meetings were reduced from eleven to six per year with unofficial workshops being held in between. A community cinema was introduced by the Hall Working Group with the first film being shown in the hall in September. An additional, grant funded, defibrillator will be installed at the harbour. Picnic tables and novelty bins have been purchased for Euan's Playspace.

Constitutional changes have been made, reducing the number of members who can be elected to Portpatrick CC from twelve to eleven. David Telford resigned as Chair in November and Sylvia Armour was appointed as Acting Chair.

The village planters have continued to provide attractive displays, thanks to willing volunteers. Soleburn Garden Centre staff now do the actual planting. The Senior Citizen's lunch and the Christmas Fayre again proved very popular and successful. Following the latter, various donations were able to be made to local organisations.

Much of the CC's attention, recently, has been directed towards events concerning the Village Hall, culminating in a public meeting which decided to circulate a petition against the asset transfer of the hall to the Portpatrick Community Development Trust.

The CC is somewhat depleted with four of the original twelve elected members remaining plus three co-opted members and one associate member. More than ever, we greatly appreciate the amount of help we are receiving from members of the Community in various capacities and, in particular, our thanks must go to Cathie Buchanan for volunteering to carry out the duties of Secretary.

## **6. Acceptance of 2018/19 Accounts and Asset Register**

Carlyn McDougall explained that although the Accounts had been audited by Peter Walker there was an amount outstanding for monies received from the Community Cinema by the then Hall Working Group. This matter is now under investigation by Police Scotland and so the accounts will not be submitted to DGC until this matter has been resolved.

June Hoad proposed acceptance of the 2018/19 Accounts and Asset Register and Wilma Hoad seconded this. The asset register records all purchases over the past year and has to be available to D&G Council

## **7. Appointment of Office Bearers**

Sylvia Armour was proposed as Chair by June Hoad and this was seconded by Wilma Hoad. June Hoad was proposed as Vice Chair by Donald McDonald and this was seconded by Louise Rintoul. Carlyn McDougall was proposed as Treasurer by Wilma Hoad and this was seconded by Sylvia Armour.

## **8. AOCB**

No further business was proposed.

**Draft Minutes of Meeting of Portpatrick Community Council held in Portpatrick  
Village Hall  
On 7<sup>th</sup> May 2018 at 7.30pm**

**1. Sederunt:**

Sylvia Armour, Carlyn McDougall, Wilma Hoad, June Hoad, Donald McDonald, Mary Palmer, Louise Rintoul, Cathie Buchanan, Ros Surtees

Also present Jamies Ferguson, Harry Thompson - Dumfries and Galloway Council

**2. Apologies**

Kirsty McGowan

**3. Acceptance of Minutes of Meeting held on 2<sup>nd</sup> April 2019**

SA spoke about a complaint made by Sian Roberts – she then read out the complaint which was about maintenance issues at Portpatrick Playpark mentioned in a comment made from the floor by Alec Gault.

No members of PCC thought that an apology was warranted but it was decided to take advice from Wilma McKeown of DGC. It was decided that with the exception of the comment by Alec Gault the minutes should be accepted. Acceptance of Minutes was proposed by Wilma Hoad and seconded by Louise Rintoul

**4. Matters Arising**

There were no matters arising

**5. Police Report**

Given by Community Police Sergeant Stranraer, Billy McEwan

Billy reported one minor complaint at Castle Bay Caravan Site. An update was given re Party house at Old Military Drive – Clark Logie has updated us previously regarding legal action by Police Scotland. The ultimate threat is that Police Scotland can take over houses where this problem persists and cancel bookings and owner is made to return deposits. This is being looked at at the moment. Other minor incidents:

Minor Neighbour dispute – dealt with

Dog attacking other dog – Port of Spittal, owner spoken to

Youths in garden at Old Mill House – youngsters from village – no vandalism

Drunk male in garden of Bridges, Braefield Road

Billy reported on an upcoming National Campaign to make people aware of scammers online and door to door crime – aimed at elderly/vulnerable. Literature is available giving advice or ring 101 to contact Police Scotland or visit Police Scotland Website.

Billy spoke about the Herbert Protocol for dementia sufferers' carers – there is an online form from Police Scotland to help trace a person suffering from dementia if they go missing. This can be filled in with Police Scotland and can be recorded and used if needed.

Billy mentioned the complaint to Police Scotland about cinema money collected on behalf of PCC by the Hall Working Group. He cannot give any update at the moment but will give information asap.

## 6. Treasurer's Report

### Portpatrick Community Council Accounts provided for meeting on 7<sup>th</sup> May 2019

Date		Bank Deposit	Bank Withdrawal	Cash Deposit	Cash Withdrawal	Bank Balance	Cash Balance
	<b>Opening Balance</b>					£9868.73	£73.25
	PCC BANK TRANSACTIONS Opening Balance bank (£1880.40) Closing Balance Donation for Assisting at Craft Fair Balance Cash (£20.03)			£20.00			£93.25



	Opening Balance (£3311.05) Festivities Group Portpatrick School Donation for play Equipment Closing Balance (£2163.65)	£1147 .40				£8721 .33	
April 19	Village Hall Fund Bank Opening Balance (£330.00) Deep Clean of Hall Lock for Bin Bank Closing Balance (£100.35) Cash Balance Open (£00.00)		£211.67 8 £17.97			£8491 .68	
	Opening Balance FESTIVITIES GROUP CASH  Balance						
	Grant Foundation Scotland 2015/16 Still to spend playspace enhancements  Balance (£1488.25)						
	Opening Balance (£322.72) Village Christmas Lights Grant D&G Opening Balance refund Lights  Balance (£00.00)						
	Grants 2016 Foundation Scotland drawn down and allocation						

April 19	Opening Balance (£267.38) De-fib maintenance bal (£117.38) Dog foul bags bal (£00.00) Planter group bal (£00.00) Minutes Secretary bal (£150.00) Printer/inks (£84.16) New Bal (£65.84)		£19.18 £64.97			£8407 .53	
	Senior Citizens Group Opening Bal cash (£0.00) Bank (£733) Transfer £203.56 from 2018/19 Grant Closing Balance (£936.56) Closing Balance cash (£0.00)						
	Foundation Scotland 2017 grant allocated						
	Opening Balance (£1535.55) PHCBS - Village Defib £0.00 Housing/Fitting £506.88 Maintenance £175.10 Plants Group Balance £203.56 Dog Foul Bags balance £0.00 Senior Citizens £350.00 Christmas £300.00						

	lunch 2018/19 Transfer to Senior Citizens Group Balance Minute Secretary 2018/19 Communit y Cinema Blinds Closing Balance	(£1331. 99)						
2018 2019	Potential Income Greencoat Grant still to draw down Greencoat Grant still to draw down	£3296. 00 £3385. 00						
2018/ 19	Communit y Cinema (no accounts available)							

Carlyn spoke about giving a grant of £3K approximately to PHCBS which would be used to purchase a generator which could be used by the whole village and would prove invaluable in case of prolonged power cuts. Merrick/Portree Terrace residents have enquired about funding for a climbing frame for the playground in this area. No objections were raised so Carlyn will go forward with these grants.

## 7. Working Group Reports

### a. Festivities

No Report

### b. Planters

Will be done soon

## 8. Repairs and Maintenance Reports

Lights round harbour have now been sorted. We need a reference no for Blair Terrace – this is not on report. Peter's puddle is on the list – wall and step both sorted. No new repairs at the moment.

From the Floor : Alec Gault reported a large pothole at Cemetery House, Portree Terrace. Donald Muir reported that Ward Shore steps are badly damaged – this needs to be reported.

From the Floor – Billy McEwan asked about manholes on Millfield Road – Water Board has been to see it – Millfield Road Reference No 402223

Ministers Steps Path - very slippery with water running in some places – can be reported to council - Dunskey Estate owns this so it is private land. We can write to Dunskey Estate asking what can be done. Tree at Lovers Lane – ask about that as well as think belongs to Dunskey Estate.

### ACTION :

#### SYLVIA/CATHIE

Barrier at Old Mill – been reported to DGC

## 9. Village Hall

June Hoad read out a letter from Portpatrick Harbour CBS re the village hall. Include in minutes.

This was greeted by loud approval from the community members present and received a round of applause.

*Dear Community Council,*

*In August 2016, Portpatrick Harbour Community Benefit Society engaged a joint letter of intent with Portpatrick Community Council. That letter was sent to Dumfries and Galloway Council and outlined our joint intentions and commitment in relation to finding a solution for the future of Portpatrick Village Hall for the entire community of Portpatrick.*

*After several public meetings around the future of the Village Hall it was clear that the Society, as a fledgling charity at that point in time, had limited capacity to further engage the process of Community Asset Transfer for the Hall. The letter clearly outlined how our community needed time to build capacity in order to move forward.*

*Since delivering the letter of intent in 2016 the Society has worked tirelessly within the community to fulfil its agenda. To date, the Society has raised a total of almost £400,000.00. This comes as a result of the sale of Community Shares in the Harbour, several successful grant*

*applications, and not least, as a result of building a sustainable income from what is now a thriving and vibrant village harbour.*

*The Society has also successfully completed two asset transfers, the first for community land and the second for the public toilets. These transfers have secured the future of these vital village assets for the community and have also created new employment opportunities in addition.*

*The ongoing transformation of the quayside and Harbour buildings, which will soon be complete, will see the charity largely satisfy its primary charitable objectives. This comes almost 18 months earlier than forecast against the Harbours business plan, which was forecast over five years.*

*In recent months the Society has been approached by a growing number of concerned community members in relation to the future of the village Hall. The high level of feeling conveyed by many from within the community has also come with an equally high level of commitment from them to directly support the formation of a new management group to save the Hall.*

*In response to the community's concerns, the Portpatrick Harbour Community Benefit Society will enter an Expression of Interest to Dumfries and Galloway Council in respect of Portpatrick Village Hall. Our intention is to fully consult the wider community/membership in line with the Community Empowerment Act Scotland 2015. Should the Society receive the appropriate support then it will seek to present a full and comprehensive application for full asset transfer of Portpatrick Village Hall immediately thereafter.*

*Yours sincerely  
Calum Currie (Chair)*

*Portpatrick Harbour Community Benefit Society*

Jamie Ferguson from DGC introduced himself and stated that CAT applications are decided by local councillors. Three things are taken into consideration:

1. Community Engagement
2. Vision for the Asset
3. Financial/Business Plan

Applications received from groups from any sector of the community, small groups or large groups need assurance that the application has the backing of the community. Secondly questions are asked about the vision of the group - what will you do – how will it benefit the community – is inclusion wide as possible. Thirdly - how does it pay for itself – financial/business plan must be shown.

JF commented that it was good to see so much energy about Portpatrick Village Hall - at the moment one application has been received – this recent application is a

Stage 1 EOI which will be looked at by elected members and DGC legal department who will check ownership and check the business plan.

From the floor – The current SLA ends at beginning of July. What will the position be then. JF responded that funding and community consultation have to be taken into consideration so it takes time to decide.

Discussion ensued re other Community Asset Transfers in Dumfries and Galloway. The value of the building comes into question when the asset transfer is being decided.

From the floor – if no group gives the correct business plan will the council keep running the hall. Harry Thompson from D&G Council took over and explained that the current SLA runs until the end of June and D&GC has no budget - they could extend current agreement or close the hall which would all depend on circumstances. Any business plan includes social value as well as economic value – knowledge of what would be of benefit would be important. DGC agreed a SLA with PCC to enable PCC to establish a group to take over the hall.

From the Floor - Does DGC have the title – HT admitted that they do not have clear title but are working on it.

CMcD asked about hall working group answerable to the PCC – HT is unable to answer that question as he is not aware of this issue, although we have sent him letters outlining the situation and asking for the reasons that this was not brought to PCC attention. CMcD spoke about involvement of DGC HT asked if PCDT was formed outwith the PCC – CMcD answered of course it was as was already indicated to DGC on more than one occasion. Two members, one the Chair, formed PCDT against the wishes and knowledge of PCC.

HT stated that one of the usual questions asked of Groups applying for CAT is have you asked your Community Council.

From the floor – there seems to be no input on this issue at all by visit from DGC.

CMcD asked if Harry Thompson was not aware of all the problems arising from the formation of PCDT – the SLA and hall working group who reported to PCC had no decision making powers. When we met in September and 5 members of the hall working group asked to form this trust it was requested that it was deferred but they went ahead and formed the group – why did DGC keep working with them. They were aware that this was without knowledge and agreement of PCC.

SA spoke about decision made by working group to go ahead with this and deal with DGC without the knowledge of PCC.

From the floor to Harry Thompson/Jamie Ferguson – will you keep working with PCDT.

JF – we are duty bound to talk to them as officers of the council – this process is designed by councillors to protect the interest of communities to avoid land grabs.

He explained the process of CAT for the long term. The way forward is all groups will have to engage in community consultation.

A Petition signed by 164 members of the community was tabled by WH – JF explained that consultation has to be involved and WH stated that this was proof of community consultation.

CMcD spoke about the SLA which ends on 30<sup>th</sup> June ends. PCC asked if DGC will allow this to continue – show of hands from the community present in the hall indicated majority of present wanted this to happen.

RE from the floor extended a vote of thanks for explaining everything about Community Asset Transfers.

SA – thanked Harry and Jamie for coming as we have invited staff and councillors to two previous meetings which were not attended by them.

## **10. Planning**

None – but licence extension application from Connors Restaurant – to be open all day instead of lunch and evening.

Billy McDougall said that he remembered from a previous meeting a few years ago that a £500 donation was promised by Major Orr Ewing when the plot at Heugh Rise was sold – we should look into this.

## **11. Correspondence**

From the Floor – RE spoke about D&G Council byelaw signs which are around the village indicating that overnight parking and commercial trading is not allowed on council property. HT said that these byelaws are not enforceable.

Discussion ensued re the catering van and DGC's decision to allow him to return even although he has lied about his permissions and refused to remove the van when asked. HT wrote to PCC stating that this was not going to happen until confirmation of the situation had been resolved so a total about turn has taken place.

From the Floor – Tony Schofield – said this is a sign of weakness on behalf of DGC and that this community are not happy about a decision which has been taken against their wishes. This lucrative position, if legal, should be put out to tender and the funds gained used to help hall costs.

HT – said if PCDT was successful in its bid they would have to make a decision re this tender or not.

CMcD – the current SLA is between DGC and PCC to run and manage the hall and if that is the grounds as well we will have to consider our options re H&S – people are standing on the road – tables and chairs are out blocking the fire escape from

the Village Hall and an electric cable is strung between the Bowling Club and catering van across the fire exit from the hall – can this be clarified on a health and safety basis. A meeting with PCC/trader and DGC will need to take place before any further action can be taken.

Letter re short term lets – regulation on views – download the consultation paper – <https://www.gov.scot/publications/short-term-lets-consultation-regulatory-frameowrk-scotland/>

New Public Protection Website for Dumfries & Galloway can be reached at [www.dgppp.org.uk](http://www.dgppp.org.uk)

Gallaoway without Pylons - Ofgem – put a letter of support out – Action SA/CB  
Child Sexual Exploitation Campaign – is being undertaken in partnership with NSPCC Scotland from 18<sup>th</sup> March 2019.

Notice of Asset Transfer Application – Portpatrick Community Development Trust have applied to take over Village Hall.

## 12. AOCB

TS – suggested that we have a facebook page- this can be looked into although SA did not think we should be involved in social media.

CMcD spoke about social media – we have open meetings where people can air their views – she feels that people who come to meetings and don't say anything then go home and rant on social media should air their views at the meeting.

From the Floor - Knotweed – this is apparent at building plots at Fairways – Graham Fletcher the contractor is responsible for dealing with this. PCC to write to Graham Fletcher to ask what stage the treatment is at. Our MP has written to DGC – no building can take place. Knotweed is behind houses and on spare ground. Knotweed is at Old Mill as well. **ACTION : CB**

Names of people who signed up to get more information on our petition to be added to public list. List of hall users to be put in cabinet

The Petition is to be sent in by 10<sup>th</sup> May and SA and CMcD are dealing with this.

The date of our next meeting is 1<sup>st</sup> Tuesday in July.



• **From:** [REDACTED]  
[REDACTED]  
**To** [REDACTED]  
[REDACTED]  
**Subject: Re: Newsletter No 6**

Many thanks for the update, such wonderful news for a truly magical part of the country.  
Sincere thanks to all those who give their energy and time to the Society and its objectives  
Andrew Mellor

On 12 May 2019 at 18:30 Portpatrick Harbour <[REDACTED]>  
[REDACTED]

Good Afternoon

Please find attached our latest newsletter.

With best regards

Portpatrick Harbour Community Benefit Society

To whom it may concern

I am writing as a resident of Portpatrick to offer my full support to the Portpatrick Harbour Community Benefit Society's intention to take over the village hall by Community Asset Transfer. I have full confidence in the Society's ability to run the hall successfully for the good of the village community. Their track record so far is impeccable and that is widely acknowledged in Portpatrick and further afield. I would happily be part of any group set up to run the hall by the PHCBS in the future and I know many other residents in the village who are like minded in offering assistance. I actually believe the PHCBS plan to take over the running of the hall is the only way forward and back it wholeheartedly.

[REDACTED]

**PORTPATRICK COMMUNITY COUNCIL**

**Chair:** Sylvia Armour:  
**Vice Chair:** June Hoad:  
**Treasurer:** Carlyn  
**Secretary:** McDougall:  
Cathie  
Buchanan:



3<sup>rd</sup> June 2019

Good Morning

On behalf of Portpatrick Community Council we would like to offer our wholehearted support to Portpatrick Harbour CBS in their Community Asset Transfer bid for Portpatrick Village Hall. At our recent meeting a large number of community members were present and voted for PHCBS to take over the hall in the best interests of the community. Community engagement and support is vital to the success of Community Asset Transfer and you have demonstrated that you have the support of the community.

You have shown that you have an excellent track record and your ability to bring about so much improvement to the harbour in the 4 years since your formation has been noted and applauded by the community.

With very best wishes

**Portpatrick Community Council**

----- Forwarded message -----

From: [REDACTED] >  
Date: Sun, May 12, 2019 at 4:40 PM  
Subject: Re: Newsletter No 6  
To: Portpatrick Harbour <[REDACTED]>

Thank you for the latest newsletter.

I would like to add my support to the proposed asset transfer of the village hall to the Trusts management. It makes logical sense to have all the assets under the charity's capable control.

I must thank the committee for their continued work to enhance the harbour and all the time and effort they put into it.

Regards

[REDACTED]

Dear Sirs

I fully support the application made by Portpatrick Community Harbour Benefit Society for the asset transfer of Portpatrick village hall.

As co-owner of the Crown Hotel, Portpatrick and an active member and resident of the community I feel that this is the only true way forward to protect the hall's future for the village. As far as I am concerned it is essential the hall comes under the stewardship of the PCHBS who offer complete transparency, proven track record, inspire total confidence and have widespread support. It is without doubt they are the best equipped to take this process forward.

As previously discussed I would also like to commit to becoming part of a management team that would be required to look after the hall.

It is envisaged that this team would work under the umbrella of Portpatrick Harbour Community Benefit Society.

Other residents who have committed to be part of this team are :

[REDACTED]

I can certainly guarantee that along with these there are many more people who have contacted me to offer their help and support to the PCHBS in this matter

I hope that you find this totally reassuring and accept it as a complete vote of confidence from myself and many others in the village as far as the Harbour Society's ability to take on the hall and run it successfully in the long term for the good of the community.

Regards

[REDACTED]



3rd June 2019

Mr Chairman,

Members of Portpatrick Harbour Community Benefit Society, I am delighted to learn that Portpatrick Harbour Community Benefit Society (PHCBS) is proposing to submit an application for the asset transfer of Portpatrick Village Hall to the Society.

In your recent newsletter you invited members of the society and community to submit their views on this proposal.

We, like the majority of the village residents, have great confidence in the PHCBS. Over the last four years PHCBS has clearly demonstrated it has a very competent committee and achieves all that it sets out to do. The Harbour has already been transformed and when the renovation of the sheds has been completed it will further enhance the area and provide excellent facilities for yachtsmen, village residents and visitors to the village.

From the outset PHCBS has been completely open, transparent and has engaged with Society members and residents of Portpatrick. Every project it has undertaken has benefited from meticulous planning and has been delivered on or ahead of schedule.

We, above all, trust PHCBS to take the village hall into secure community ownership and fully support your latest proposal to submit an application for the asset transfer of Portpatrick Village Hall to PHCBS.

We wish you every success taking this forward.







Newsletter no 6

May 2019

Welcome to the sixth newsletter in series for the Society.

Since the formation of the Society in September 2015, great care has been taken to lay the foundation stones for its future. Progress towards achieving the Society's charitable objectives has been very positive during this time and community engagement has been a key part to this initiative.

Now, some three and a half years later, the charity has begun to see substantial progress towards achieving its primary objectives. With new moorings, increased facilities and a fresh smooth surface around the Harbour, it has become a much more pleasant and modern environment whilst still retaining its charm.

You may remember from previous newsletters how the Committee has been investigating different funding options and ways to move forward with the almost derelict sheds on the Harbour. With failing asbestos roofs and rotten doors and windows, the sheds were fast becoming unfit for use, unsafe to use and somewhat of an eyesore.





Newsletter no 6

May 2019

After consultation and feedback from the community/members, the Committee had a firm grasp of the concept and direction for the future of the building. It was then a matter of searching and identifying the appropriate funding options to target for the project.

With European funding streams requiring to be allocated by the relevant Government departments by the end of March 2019, the Society took full advantage of this and made application to Dumfries and Galloway Leader to fund this project. After much ground work, including a full planning application, the full funding of £135,493.00 for the restoration of the Harbour buildings was secured at the start of this year with work starting in April.

Below you can see work in progress with the new slate roof under construction



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FCA Registered. No 7185 Scottish Charity No. SC 035754





Newsletter no 6

May 2019

## Portpatrick Village Hall



In 2015, Dumfries and Galloway Council intimated their wish for local Communities in the region to take control of their Village Halls. The threat of closure from the Council soon followed and has since been constantly present for Portpatrick's Village Hall.

In August 2016, Portpatrick Harbour Community Benefit Society engaged a joint letter of intent with Portpatrick Community Council. Delivered to Dumfries and Galloway Council, it outlined our joint intentions and commitment with regard to finding a solution for the future of the Village Hall. It also highlighted however that as a newly formed charity we would need time to build capacity in order to address the matter conclusively.

Since then the Society has worked alongside the Community Council to engage professional advice and build greater support within the community for this very cause.



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The Committee having already considered this matter they are confident that the Society is now in a position to bring the Hall into secure community ownership through an asset transfer to the charity. This would be supported by a full and comprehensive business plan which would see the Hall join and compliment the village's accrued assets to the greater benefit and security of them all.

The Society therefore invites your views and welcomes the ideas of members and wider community with regard to this proposal. A full and open community consultation will follow in line with the Community Empowerment Act Scotland 2015, prior to any further action being taken.

The Society's achievements over the past few years have been nothing short of remarkable.

From where we began in 2015, the charity has come a long way. Good Governance and asset management have undoubtedly played a large part in steering the Harbour into full community ownership, however none of this would have been possible without the sheer passion of you the Community Shareholders and community members who have together invested the money, time and effort to make this all happen.

We look forward to the completion of the new building later this summer and sharing with you what promises to be a fantastic asset for the village of Portpatrick and all who visit it, for many years to come.

Portpatrick Harbour CBS Committee



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# Summary



The Portpatrick Harbour community benefit society has been formed to secure the acquisition of Portpatrick harbour into the ownership and for the benefit of the community of Portpatrick and the public at large.

The project will help to bring stability and economic benefit to the local community and will be financially viable and self-sustainable, preserving this historic asset for the benefit of current and future generations.

The Society is registered with the FCA no 7185 and is also a Scottish charity no SC035754 and is fully supported by and engaged with the community of Portpatrick that it serves.

The business plan presented in this report provides a description of the asset and its intended use, along with the plan to purchase as an ongoing operation. A new community benefit society with charitable status has been formed to facilitate raising a community share offer which will allow us to achieve the funding required to complete the purchase of the harbour.

A key theme of the plan is engaging community involvement and support to ensure a successful outcome for the project. Business revenue will be generated from a variety of sources including collection of harbour fees, building rental, land rental, donations and through expansion of services in the future.

Securing this iconic asset will serve to bring our Community closer together through continued consultation and personal involvement in this socially rewarding project

which will in time generate funds for the benefit of further social projects within the community helping to stimulate local employment and preserve the local economy.

# Introduction

The business plan presented here provides an insight into how the asset will be secured for the benefit of the community, be operated in a sustainable way for the long term and bring wider benefits to the local economy. The primary objective is to secure the site, through sensitive development improve the facilities and in time return a social impact to the benefit of the wider community.

## Background

Portpatrick harbour has served its community for over 400 years. The outer basin was first developed in the early 1600's with the inner basin being the most recent addition built in the mid 1800's. Set on the closest point of mainland Scotland to Northern Ireland, Portpatrick harbour has a rich history serving first the military and then mail ships until their final departure from the route in 1865. Ironically, just prior to that date, the harbor had been upgraded, with those works the last undertaken to date of any significance.

The harbour was subsequently used by local fishermen; the Clyde fishing fleet chose to use it as their base because of its prime location for Herring fishing in the Irish Sea, until the 1950s when the industry began to decline.

The harbour has strong links with the RNLI and has had a Lifeboat stationed here for almost 130 years crewed by generations of local cs. The Portpatrick Lifeboat is of great importance to the village and takes pride of place in the harbour as a major tourist attraction.

The village now thrives on tourism and the picturesque harbour remains a key asset. The harbour provides the focal point around which many Hotels, gift shops, guest houses, cafés and restaurants exist today. Known affectionately by most who know it as simply "The Port" the village of Portpatrick would not exist as it is without this iconic historical asset.



# Our Objectives

Our objectives include;

On behalf of the Community of Portpatrick, the restoration, preservation, conservation, maintenance and improvement of Portpatrick harbour for the benefit of that community and the public at large; and to engage in other appropriate charitable activities as the Society deems necessary for the benefit of the Portpatrick community.

## **Business purpose**

The project is the Society's core focus and purpose for existence. Developing this site for the community will provide the platform from which our community can thrive by interaction, mutual respect for each other and the environment in which we live. Through procuring and preserving the property at Portpatrick harbour for the present and future generations, the Society will;

- secure, preserve and enhance the heritage of Portpatrick.
- Seek to create and promote opportunities for employment within the Community
- create and safeguard employment and volunteering opportunities for local people;
- create opportunities for local tradespeople to carry out repairs and maintenance;
- create more opportunities and a wider range of activities for involvement in volunteering
- ensure there are opportunities in all our activities for young people to participate, learn, enjoy and benefit from volunteering in heritage projects;
- offer activities that utilise volunteers existing skills but also extends and widens these skills;
- implement mechanisms for community led decision-making for project activities relating to coastal heritage in the area;
- Seeking Energy Consultation to advise on more beneficial and economic ways of insulating and heating all buildings

## Business Description

Portpatrick harbour is located on the South west coast of Scotland on a peninsula approximately twenty miles from the Irish coast. The Isle of Man lies forty miles to the South and the Firth of Clyde and the gateway to the western Isles lies approximately the same distance to the North. Portpatrick harbour lies in a key geographical position which makes it a strategic stopover point for many boats navigating the North Channel.

The harbour and village provide both a relaxing environment and a safe haven in adverse weather for thousands of mariners each year. The Village of Portpatrick is a very idyllic and charming place offering many fine Hotels, pubs and restaurants which offer stunning views over the Irish Sea.

Portpatrick harbour's main business revenue at present comes mainly from annual mooring fees collected from local pleasure and fishing boats, visiting vessels generate at present approximately one quarter of the total gross income. Further diverse revenue is derived from lease agreements currently in existence with two catering businesses that choose to pitch on the harbour area and supply traditional seaside foods.

The village of Portpatrick is a popular destination for sailors because of its charming friendly atmosphere and vibrant social life. Portpatrick Lifeboat week held in July/August each year is a large focal point for the village, generating revenue not only for the RNLI but also stimulating the local economy and greatly boosting harbour activity. The harbor has close links with Ireland (very obvious at weekends when the harbour regularly fills with boats visiting from there).

It is envisaged that the improvements in harbour facilities proposed in our development plans will generate a substantial increase in visiting traffic for the harbour thus increasing turnover.

Responsibility for dredging the harbour channel lies with RNLI as part of their licence to use the harbour.

Local amenities in the village and surrounding area include; Two Golf courses, a bowling green, putting green, sports area and several shops and cafés which are all within walking distance of the harbour. There is a local Taxi service available in Portpatrick and public transport runs a scheduled service to the village from the nearby town of Stranraer.

## Management Structure

The harbour will initially be staffed by a volunteer workforce who will attend to the day to day running of the harbour duties. Management of the harbour will be the responsibility of the Committee.

The Committee is constructed of eight members from the community elected by the charity's members. Three have varied professional Management credentials and diverse experience, along with four members who hold professional marine qualifications to high standard and also have diverse experience. Four of the committee members have close links with the RNLI having also served as Portpatrick Lifeboat crew for many years.

## Committee members

Mr Calum Currie (Chair) Self-employed Heating engineer\ oilfield technician  
 Mr Robert Erskine MBE (Vice-Chair) Portpatrick Lifeboat Coxswain 25yr (retired)  
 Hotelier  
 Mr Keith Benton (Treasurer) Retail commodities Manager (retired)  
 Mr Andrew Begg Safety Management consultant  
 Ms Catherine Buchanan (secretary) Events Management/Recruitment (retired)  
 Mr Donald Muir Self-employed electrical engineer (retired)  
 Mr Mark Panter Retail business owner  
 Mr Alex Palmer Marine engineering assistant

These plans have been developed in consultation with the community through a series of meetings. The conversion of the charity and registration as a community benefit society was agreed by community members in a meeting held in June this year.

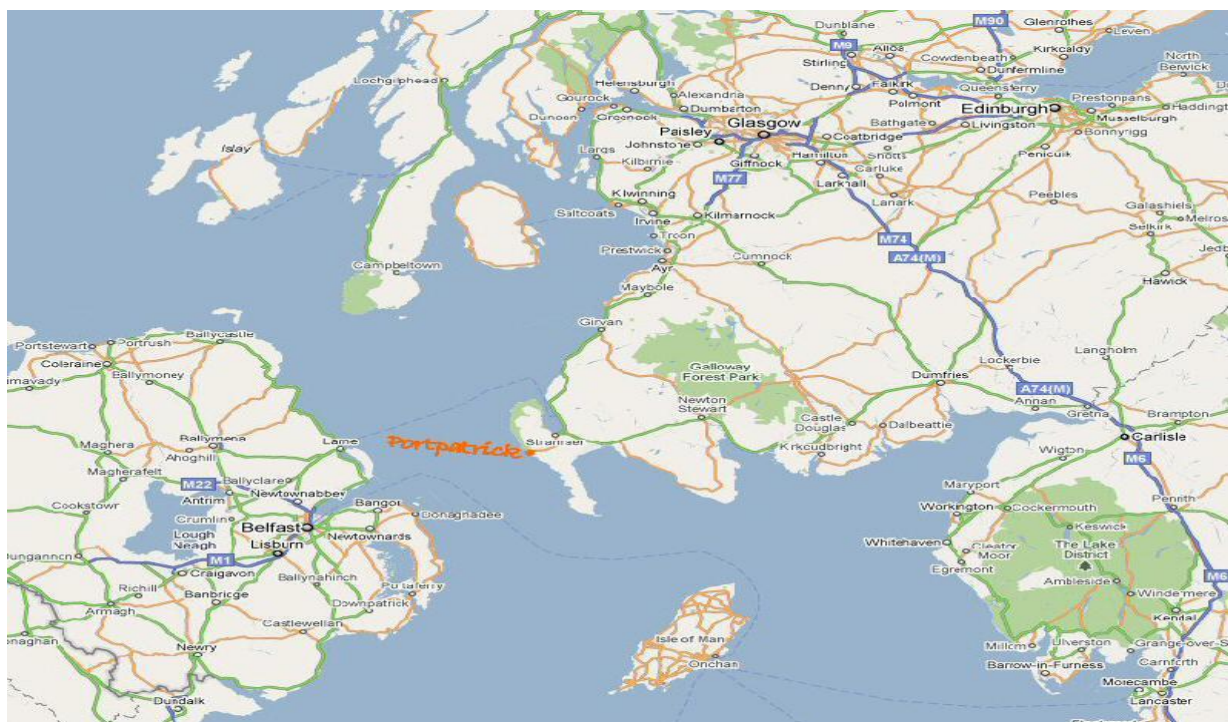
## Governance

Portpatrick Harbour Community Benefit Society is a Scottish Charitable Community Benefit Society. It has been converted from its previous form of a charitable Trust and company limited by guarantee into its new form in order to enable the issue of community shares, which we believe will be the optimal form of capital for the charity's development and also enable an active and engaged membership who will support our operations as volunteers and promoters of the harbor and the surrounding area.

It has used the model rules sponsored by Co-operatives UK expressly create to enable charitable community benefit societies, with amendments to enable community share issues. These rules governing the charity can be found on our website.

Financial policies and procedures have been agreed and adopted to govern the management of all financial transactions in which the charity engages.

# Market Strategy



Portpatrick harbour has by geographic position a clear advantage in the market place. Boats sailing the North Channel will find that Portpatrick harbour is positioned perfectly for an overnight stop or if they require it, a run for shelter as the harbour is easily accessed at all states of the tide unlike its competitors who are restricted in this respect.

Market strategy will be to promote the harbour through yachting magazines, Nautical Almanac and social media to make potential customers aware of the facilities available at Portpatrick. The yachting Community who sail the coast of Britain are a close knit group where positive word of mouth is also a powerful marketing tool.

Several angling boats work out of Portpatrick harbour and with this sport is becoming more popular once again this market is growing. Boats taking tourists out to see wildlife and sightseeing tours also operate out of the harbour. Currently two commercial shell fish boats are working from Portpatrick harbour and we intend to encourage this trend to grow in the near future creating more local employment.

Local press will be utilised to advertise the harbour to local small craft which comprise of a growing fleet of weekend fishing boats to day cruisers. Once again the scope to grow this Market is good due to the easy access to varied fishing grounds from Portpatrick's location.

The mooring capabilities at Portpatrick harbour afford room for improvement and expansion of the existing system offered. Future development of the mooring system will facilitate.

The Portpatrick community benefit society will offer a comprehensive website full of information, links and contact details for its customers. Portpatrick harbour currently enjoys good relations with the Royal Ulster yachting club, RNLI, HM Coastguard, several local hotels and restaurants.

## **Market research**

### *ROYAL YAUCHTING ASSOSIATION MISSION STATEMENT 2015*

The RYA has recently carried out a survey on yachting in Britain and has subsequently released a document outlining the “Strategic Framework for Scotland’s Marine Tourism Sector”.

The document entitled “**Awakening the Giant**” delineates their Mission statement to “develop and lead the growth of sailing tourism in Scotland from 101 Million pounds of visitor expenditure to 145 Million pounds by 2020, and to increase the overall economic value of the marine tourism sector from 360 Million pounds to over 450 Million pounds by 2020”.

“Marine tourism is one of Scotland’s sleeping Giants with sailing and boating alone already generating over 101 Million pounds of visitor expenditure and directly supporting the employment of almost 2,730 jobs. A recent BMF study in 2014 into the economic value of marine tourism indicated the sector in Scotland is valued at 360 Million pounds with coordination and effort at every level we can build our sector into the Giant it can be”.

Portpatrick lays at the gateway to Scotland, anyone wishing to sail up the west coast of Scotland from Wales, England or Ireland will require passing our shores. Portpatrick has the opportunity to capitalise on this growing market and take advantage of our key geographical position by not only catching passing trade but by becoming a must visit stopover destination which offers a quiet relaxing haven.

Development of collaborative and targeted marketing initiatives, promoting the visitor and experience at business links with the RYA, and Sail Scotland for example will be established to further define the requirements of our customers in the future.

## **Competitor Analysis**

Portpatrick harbour’s closest competitors are at a natural disadvantage due to their geographic locations. Portlogan, Drummore and Portwilliam harbours which lie to the south of Portpatrick are all tidal restricted thus preventing free access to them at all states of tide. This is not the case for Portpatrick where full access is available to the harbour at all times.

Stranraer harbour to the North of Portpatrick lies some eight miles into Loch Ryan which means that any visiting vessel will require a sixteen mile return journey up and down Loch Ryan to access the harbour from the open sea. This would add a considerable amount of time onto a vessels passage time should it choose to use this harbour. Stranraer does have both harbour and Marina facilities which are

reflected in its charges for day rates and annual berths which currently charge at 25% more than Portpatrick.

Portpatrick harbour is clearly more accessible by its location and availability at all states of tide than its nearest competitors. It is also more strategically placed on the coast for passing vessels and makes a perfect stopover harbour for yachts on passage up and down the North Channel. This combined with the natural beauty of the village and local leisure facilities offered give Portpatrick a distinct advantage in appeal over its competitors in the market place.

By comparison Portpatrick harbour annual berthing rates are similar to that of its competitors for the services provided at present. Improvement of the facilities at Portpatrick harbour would certainly make it more competitive in the market place and attract both more annual and visiting trade.



# Development plan

Yachting forums and customer feedback studies have highlighted the historic disappointment of visiting yachtsmen and women with the lack of facilities at Portpatrick harbour compared to its neighbouring harbours and marina's. As a result the harbour is not currently achieving its full business potential at present.

Our intention is to sensitively develop the harbour to ensure that it becomes a prime area visitor attraction and deliver a safe, amenable and welcoming haven for all who choose to visit it.

Portpatrick harbour is ripe for development but this requires to be done sympathetically as the harbour is a grade B listed building which lies within the conservation area of Portpatrick. It is important that we retain the harbours appearance and charm which is a large part of the appeal of this village to the customer.

The harbour needs a wide range of facilities up to a modern standard, including toilet, shower and wash facilities along with electric and water points which are a basic necessity to please the yachting/boating Community in this modern age. Access to fuel and basic amenities will also be required.

The harbour has currently facility for 20 visiting berths which if fully utilised on a more regular basis would return a substantial increase in revenue. Offering a full package of harbour facilities will attract more vessels to use Portpatrick harbour in the future thus growing the business and increasing revenue. Neighbouring harbours and marina's offer such facilities, Portpatrick harbour has very limited facilities at present and requires addressing these issues and improving on them if it is to meet its potential in the market place.

The Portpatrick harbour Community Benefit Society plans to apply for grant funding as a means of attaining the funding required for much of the preservation and upgrade work required to the harbor. Several veins of funding will be considered in this respect along with the option of raising a further Community Share offer in the future.

The harbour has facility at present for 40 annual berths of which 31 are currently occupied. Improvement to the existing facilities offered along with the development of new berths could if fulfilled increase this capacity to offer 50 berths in the future. This achievable development will substantially increase the potential business turnover in the region of a further 20% which would equate to a revenue increase in the region of three thousand pounds per year.

Portpatrick harbour has currently several unused storage buildings on the harbour side which in the short term will require a small amount of maintenance work to enable these to be rented out for further substantial short term income in the region of a further two thousand pounds per year. In the long term it is envisaged that these buildings could be replaced with a new facility to deliver both storage and the amenities required to grow the business.

The Community Benefit Society's first phase plans are to complete the securing of the harbour and its transfer to community ownership, and see it in operation as a self-sustaining business and then in the next phase build on this platform to enhance the business.

It is envisaged that the harbour will ultimately be able to provide employment within the community through continued development. Community consultation will be carried out in the future to ascertain the community's exact wishes with respect to any development of the asset, and the community's support as members of the Trust will be crucial to securing the desired increase in mooring occupancy rates, and ensuring the costs of operating the harbour remain low through volunteer support.

### **Professional Support**

Professional support with this proposal is currently being/has been received from the following bodies;

**Community Shares Scotland – *Support with raising the Community Benefit Society/share offer.***

**The Community Shares Company – *support with the offer document and business plan.***

**Social Investment Scotland – *providing Bridge funding in conjunction with Community share Scotland.***

**Third Sector *Dumfries and Galloway – Third sector business support, charitable guidance and governance support.***

**OSCR – *Governance of charitable requirements/Trustee duties and requirements.***

**Just Enterprise – *practical business support advice.***

These groups continue to offer a combined support network to help the Portpatrick Community Benefit Society realise its goals and continue to achieve the required results to deliver a sustainable social impact within the community.



## Financial Commentary

The former Portpatrick Trust Committee entered into an agreement to purchase Portpatrick harbour from its previous owners. The majority of the finance used came from a local wind farm benefit with the remainder being financed by way of a £125,000 loan to the Trust from the previous owners. The Trust defaulted on that loan agreement and so the ownership stood to revert to the previous owners. (The last three years' accounts of the charity are available from our website.)

As a result of community concerns, a completely new committee was elected who have moved to secure the ownership of the harbour. We have taken on a £75,000 loan from Social Investment Scotland in order to remove a debt incurred by previous owners which threatened the harbour's existence. With this loan, and £50,000 of the charity's reserves, we have avoided the previously incurred debt from triggering a change of ownership.

The next stage has been to convert the Trust from a charitable company into a charitable Community Benefit Society. This new legal form inherits the assets and liabilities of the old trust, but unlike the old trust, is able to raise equity investment via community shares, and a community share offer will be launched in order to raise as much capital as possible in order to pay down the debt to Social Investment Scotland. The offer will seek to raise up to £100,000. The first £75,000 will repay SIS, with the remainder going towards future development of the harbour, and we intend to seek matched funding to assist the building of the toilet, shower and wash rooms. This facility will fulfil the requirements of our customers and further promote new business in the future. The committee may undertake future capital raising exercises in future years depending on the success of this first offer and the result of any grant applications they may make.

Should less than £75,000 be raised from the share issue, the outstanding balance to SIS will be converted to a fixed loan seven years at 8% interest. The following financial model is based on the bridging finance being raised in July 2015 and subsequently being repaid with community shares by the end of October 2015. The figures also take into account all legal fees and interest costs incurred for this period.

At the point of the offer's opening, we have liabilities of £75,000 and an asset – the harbour – professionally valued at £75,000. This value has the ability to increase through sensitive development to the facilities. The harbour has just over £7,000 in remaining cash reserves.

Review of recent trading performance shows a steady income of around £20-25,000 PA for the harbour from mooring, with around two-thirds represented by boats taking annual berths. Ongoing costs are relatively low, and even with a contingency of around £3,000 PA, we anticipate a cleared surplus of around £16,000. This surplus would be sufficient to service SIS's debt in full, though with very little headroom.

Therefore, every penny raised that lowers the cost of debt-servicing benefits the charity. As community share capital will attract 1.5% interest, it will be a significantly

cheaper form of capital whilst still providing investors with an attractive rate of return compared to high street savings bank interest rates.

## Financial Projections Revenue account

Year 1	Year 2	Year 3	Year 4	Year 5		
<b>Sales</b>	£25,000	£25,000	£25,000	£25,000	<i>No change to pricing envisaged</i>	
Cost of sales	£0	£0	£0	£0	£0	
<b>Gross profit</b>	£25,000	£25,000	£25,000	£25,000	£25,000	
<i>Overheads</i>						
First year development costs		£3,000			<i>See Year 1 cashflow</i>	
Salaries etc	£0	£0	£0	£0	£0	
Accountancy	£720	£734	£749	£764	£779	<i>2% increase PA</i>
Advertising and print	£550	£561	£572	£584	£595	<i>2% increase PA</i>
Fixed costs	£2,200	£2,200	£2,200	£2,200	£2,200	
Contingency	£1,300	£3,000	£3,000	£3,000	£3,000	
Insurance	£2,300	£2,346	£2,393	£2,441	£2,490	<i>2% increase PA</i>
<b>Total overheads</b>	£10,070	£8,841	£8,914	£8,989	£9,064	
<b>Operating profit</b>	£14,930	£16,159	£16,086	£16,011	£15,936	
Depreciation	£0	£0	£0	£0	£0	<i>See balance sheet</i>
Share interest	£0	£0	£0	£0	£1,125	<i>See share liquidity sheet</i>
Loan interest	£2,006	£0	£0	£0	£0	
<b>Net profit</b>	£12,924	£16,159	£16,086	£16,011	£14,811	
<b>Profit transferred to reserves</b>	£12,924	£16,159	£16,086	£16,011	£14,811	

**Balance sheet**

<b>Year 0</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>	
<b>Fixed assets</b>	£75,000	£75,000	£75,000	£75,000	£75,000	£75,000
Current assets	£44,096	£9,860	£26,079	£42,226	£39,551	£42,332
Current liabilities	£3,000	£5,220	£5,280	£5,342	£5,405	£5,469
<b>Net current assets (working capital)</b>	£41,096	£4,640	£20,799	£36,884	£34,146	£36,863
<b>Long term liabilities (loans)</b>	£75,000	£0	£0	£0	£0	£0
<b>Total assets less total liabilities represented by:</b>	£41,096	£79,640	£95,799	£111,884	£109,146	£111,863
Share capital	£75,000	£75,000	£75,000	£75,000	£57,375	£43,892
Reserves (retained profit)	£7,106	£12,924	£16,159	£16,086	£16,011	£14,811
<b>Total capital &amp; reserves</b>	£82,106	£87,924	£91,159	£91,086	£73,386	£58,703

**Share capital liquidity**

<b>Year 0</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>	
<b>Opening balance</b>	£0	£75,000	£75,000	£75,000	£75,000	£57,375
New share capital issued	£75,000	£0	£0	£0	£0	£0
Share interest reinvested	£0	£0	£0	£0	£1,125	£861
Share capital withdrawn	£0	£0	£0	£0	£18,750	£14,344
<b>Closing balance</b>	£75,000	£75,000	£75,000	£75,000	£57,375	£43,892

**Withdrawal rate** 25% **Interest Rate** 1.5%

### Cash flow (years 1-5)

	Year 1	Year 2	Year 3	Year 4	Year 5	
<b>Opening balance</b>	£41,096	£4,640	£20,799	£36,884	£34,146	
<b><i>cash in</i></b>						
Share capital	£75,000	£0	£0	£0	£1,125	<i>Share issue + interest</i>
Loans	£75,000	£0	£0	£0	£0	<i>SIS Bridging Loan</i>
Other income	£620	£0	£0	£0	£0	<i>Bank interest and donations</i>
Sales	£25,000	£25,000	£25,000	£25,000	£25,000	<i>See cash flow year 1</i>
<b>Total cash in</b>	£175,620	£25,000	£25,000	£25,000	£26,125	
<b><i>cash out</i></b>						
Overheads	£10,070	£8,841	£8,914	£8,989	£9,064	<i>Includes one-off costs in Y1</i>
Loan interest payment	£2,006	£0	£0	£0	£0	<i>SIS bridging loan interest</i>
Loan capital repayment	£200,000	£0	£0	£0	£0	<i>SIS bridging loan &amp; offshore loan</i>
Share interest withdrawn	£0	£0	£0	£0	£0	<i>Assumes all reinvested</i>
Share capital withdrawals	£0	£0	£0	£18,750	£14,344	
<b>Total cash out</b>	£212,076	£8,841	£8,914	£27,739	£23,408	
<b>Closing balance</b>	£4,640	£20,799	£36,884	£34,146	£36,863	

**Cash flow (year one)**

<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Totals</b>	
<b>Opening balance</b>	<b>41096</b>	<b>54476</b>	<b>56403</b>	<b>57328</b>	<b>55195</b>	<b>5425</b>	<b>5559</b>	<b>6697</b>	<b>6567</b>	<b>6192</b>	<b>4862</b>	<b>4732</b>	
<b>cash in</b>													
Share capital				75000					£75,000				
Interest		5		5		5			5		£20		
Loans				75000					£75,000				
Donations	40	40	90	100	90	70	100	70				£600	
Annual Moorings			12338			885				£13,223			
Day Moorings	383	383	1280	1750	1850	1212	300	150				£7,307	
Venders	730	730	40	1070	450	50	1400					£4,470	
<b>Total cash in</b>	<b>13491</b>	<b>2038</b>	<b>1415</b>	<b>2920</b>	<b>77390</b>	<b>1337</b>	<b>76800</b>	<b>5</b>	<b>225</b>			<b>£175,620</b>	
<b>cash out</b>													
One off legal and loan costs				3000					£3,000				
Insurance		600			1450			250		£2,300			
Fixed costs	32	32	200	300	250	1200	187					£2,200	
Contingen cy	130	130	130	130	130	130	130	130	130	130	130	£1,300	
Advertising and print	79	79	160	110	70	30	22					£550	
Accountancy				720					£720				
Loan interest payment		493		510		493			510		£2,006		
Loan capital repayment			125000			75000				£200,000			
<b>Total cash out</b>	<b>111</b>	<b>111</b>	<b>490</b>	<b>5053</b>	<b>127160</b>	<b>1203</b>	<b>75662</b>	<b>130</b>	<b>380</b>	<b>1330</b>	<b>130</b>	<b>317</b>	<b>£212,076</b>
<b>Closing balance</b>	<b>54476</b>	<b>56403</b>	<b>57328</b>	<b>55195</b>	<b>5425</b>	<b>5559</b>	<b>6697</b>	<b>6567</b>	<b>6192</b>	<b>4862</b>	<b>4732</b>	<b>4640</b>	

## Business Risks

The main risks to the enterprise, and their mitigation are as follows:

### Risk

**Mooring volumes decline due to changing economic circumstances**

### Assessment

All indications are to the contrary (see above), but in the event of a downturn, we believe that our status as a community-owned harbour will give us a favourable market position that compliments our extremely favourable geographical and tidal position.

### Mitigation

*The business plan envisages a margin of around 66% on sales as surplus including a 10% contingency cost. Therefore, the committee believe they have a resilient business plan.*

**Unexpected significant costs**

The harbour's present configuration is over 150 years old, and is regularly surveyed for structural integrity. The Committee do not anticipate any major work required. The RNLI is responsible for regular dredging of the harbour.

*The charity has insurance to cover unexpected operational damage and will continue to regularly survey the harbour. In the unlikely event of major work being required, they believe that the community ownership status will increase their likelihood of raising additional capital from grants and from members. The committee will seek the match-fund any new facilities to ensure the maximum revenue uplift from the minimum amount of serviceable capital.*

**Future development is a drain on funds without securing additional revenues to support interest and withdrawal.**

Every additional development will be fully-costed to ensure that it meets the needs of sailors, and is delivered for the lowest price possible.

Charity Registration No. SC035754

Financial Conduct Authority No. 7185

**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
ANNUAL REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2016**



**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
LEGAL AND ADMINISTRATIVE INFORMATION**

---

<b>Trustees</b>	C Currie R K Benton R Erskine M Panter A J Palmer D Muir C Buchanan A Begg
<b>Charity number</b>	SC035754
<b>Principal address</b>	Harbourmasters Office Portpatrick Harbour Stranraer DG9 8AN
<b>Independent examiner</b>	Lesley Smith Montpelier Professional (Galloway) Limited 1 Dashwood Square Newton Stewart DG8 6EQ
<b>Bankers</b>	Royal Bank of Scotland 15 Bridge Street Stranraer DG9 7JA

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**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
CONTENTS**

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Trustee's report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Statement of cash flows	
Notes to the accounts	6 - 12

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**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
TRUSTEE'S REPORT**

**FOR THE YEAR ENDED 31 MARCH 2016**

---

The Trustees present their report and accounts for the year ended 31 March 2016.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2005 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 (FRS 102) (effective 1 January 2015)"

**Objectives and activities**

The Charity's objects are on the behalf of the Community of Portpatrick, the restoration, preservation, conservation, maintenance and improvement of Portpatrick Harbour for the benefit of that community and the public at large; and to engage in other appropriate charitable activities as the Society deems necessary for the benefit of the Portpatrick Community.

The charity does not distribute grants.

**Achievements and performance**

We embarked on a successful community share offer which enabled us to secure the harbour into community ownership.

We are the first Community Benefit Society in Scotland with charitable status.

These are the first accounts for the Society. Harbour income increased to £30,132 an increase of £5,700 on the previous year. This increase is due to investment in improving mooring facilities.

**Financial review**

The charity operated at a surplus for the year of £13,415 (2015: £8,584).

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Under the Memorandum and Articles of Association, the charity has the power to make investments which the Trustees see fit for the furtherance of the objectives of the charity.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Future Plans**

We intend to further improve facilities which includes plans for providing toilets and showers.

**Structure, governance and management**

The Charity is a Scottish Charity governed by its rules on 5th August 2015.

The Trustees who served during the year were:

C Currie  
R K Benton  
R Erskine  
M Panter  
A J Palmer  
D Muir

---

**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
TRUSTEE'S REPORT (CONTINUED)  
*FOR THE YEAR ENDED 31 MARCH 2016***

---

C Buchanan  
A Begg

The trustees are elected from the members and are appointed in accordance with the terms of the Memorandum and Articles of Association. Their ~~names are listed in the~~

**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF PORTPATRICK HARBOUR COMMUNITY**

---

I report on the accounts of the Charity for the year ended 31 March 2016, which are set out on pages 4 to 12.

**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 The Co-operative and Community Benefit Societies Act 2014 . The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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.

- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2005 Act; and

**Basis of independent examiner's report**

My examination was 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 seeking explanations from you as 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.

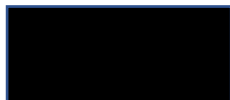
**Independent examiner's statement**

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

have 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.



Lesley Smith

CA  
Montpelier Professional (Galloway) Limited  
1 Dashwood Square  
Newton Stewart  
DG8 6EQ

Dated: 22 August 2016

**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY**  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2016

	Notes	Unrestricted funds general £	Unrestricted funds designated £	Total 2016 £	Total 2015 £
<b><u>Income from:</u></b>					
Donations and legacies	3	1,812	-	1,812	2,901
Charitable activities	4	28,303	-	28,303	25,630
Investments	5	18	-	18	20
<b>Total income</b>		<b>30,133</b>	<b>-</b>	<b>30,133</b>	<b>28,551</b>
<b><u>Expenditure on:</u></b>					
Raising funds		-	-	-	-
Charitable activities	6	16,718	-	16,718	19,967
<b>Total resources expended</b>		<b>16,718</b>	<b>-</b>	<b>16,718</b>	<b>19,967</b>
<b>Net income for the year/ Net movement in funds</b>		<b>13,415</b>	<b>-</b>	<b>13,415</b>	<b>8,584</b>
Fund balances at 1 April 2015		1,557	(10,279)	(8,722)	(17,306)
<b>Fund balances at 31 March 2016</b>		<b>116,072</b>	<b>(10,279)</b>	<b>105,793</b>	<b>(8,722)</b>

**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
BALANCE SHEET  
AS AT 31 MARCH 2016**

	Notes	2016		2015	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		75,000		75,000
<b>Current assets</b>					
Cash at bank and in hand		31,643		41,278	
<b>Creditors: amounts falling due within one year</b>		(850)		(125,000)	
Net current assets/(liabilities)			30,793		(83,722)
<b>Total assets less current liabilities</b>			105,793		(8,722)
<b>Income funds</b>					
Unrestricted funds - designated	13		(10,279)		(10,279)
<u>Unrestricted funds - general</u>					
General unrestricted funds		14,972		1,557	
Share capital		101,100		-	
			116,072		1,557
			105,793		(8,722)

C Currie  
Trustee

R K Benton  
Trustee

**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2016**

---

**1 Accounting policies**

**1.1 Accounting convention**

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustee's continue to adopt the going concern basis of accounting in preparing the accounts.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

**1.4 Incoming resources**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.



**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2016**

---

**1 Accounting policies (Continued)**

**1.5 Resources expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Charitable activity costs are those incurred in furthering the objectives of the charity.

Governance costs are those associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those associated with fundraising or charitable activity. Included within this category are costs associated with strategic as opposed to day to day management of the charity activities.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. certain other costs, which are attributable to more than one activity, are apportioned across categories on a basis which is noted in the accounts.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

**1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2016**

**1 Accounting policies**

(Continued)

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

**2 Critical accounting estimates and judgements**

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Donations and legacies**

	Unrestricted funds general	Unrestricted funds designated	Total 2016	Total 2015
	£	£	£	£
Donations and gifts	1,812	-	1,812	2,901
<b>For the year ended 31 March 2015</b>	<u>531</u>	<u>2,370</u>	<u>2,901</u>	<u>2,901</u>

**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2016**

**4 Charitable activities**

	Harbour	Festivals	Total 2016	Total 2015
	£	£	£	£
Harbour income	28,303	-	28,303	25,630

**5 Investments**

	2016	2015
	£	£
Interest receivable	18	20

**6 Charitable activities**

	Harbour	Festivals	Total 2016	Total 2015
	£	£	£	£
Advertising	327	-	327	679
Concert expenses	-	-	-	3,038
	327	-	327	3,717
Share of support costs (see note 7)	11,695	-	11,695	13,202
Share of governance costs (see note 7)	4,696	-	4,696	3,048
	16,718	-	16,718	19,967
<b>Analysis by fund</b>				
Unrestricted funds - general	16,718	-	16,718	
	16,718	-	16,718	
<b>For the year ended 31 March 2015</b>				
Unrestricted funds - general	(183)	-		(183)
Unrestricted funds - designated	16,319	3,831		20,150
	16,136	3,831		19,967

**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2016**

7 Support costs	Support costs £	Governance costs £	2016 £	2015 £	Basis of allocation
Printing, postage & stationery	998	-	998	924	Activity
Insurance	1,968	-	1,968	2,204	Activity
General expenses	5,756	-	5,756	10,074	Activity
Loan charges	1,000	-	1,000	-	Activity
Loan interest	1,973	-	1,973	-	Activity
Accountancy	-	2,716	2,716	720	Governance
Legal and professional	-	1,980	1,980	2,328	Governance
	<u>11,695</u>	<u>4,696</u>	<u>16,391</u>	<u>16,250</u>	
Analysed between Charitable activities	<u>11,695</u>	<u>4,696</u>	<u>16,391</u>	<u>16,250</u>	
<b>8 Trustees</b>					
None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.					
<b>9 Employees</b>					
There were no employees during the year.					
<b>10 Tangible fixed assets</b>					
				<b>Leasehold land and buildings</b>	
				<b>£</b>	
<b>Cost</b>					
At 1 April 2015				200,000	
At 31 March 2016				<u>200,000</u>	
<b>Depreciation and impairment</b>					
At 1 April 2015				125,000	
At 31 March 2016				<u>125,000</u>	
<b>Carrying amount</b>					
At 31 March 2016				<u>75,000</u>	
At 31 March 2015				<u>75,000</u>	

**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2016**

**10 Tangible fixed assets** **(Continued)**

The reduction in value in the property was so material that an impairment review of it had been carried out. Accordingly an exceptional devaluation charge of £168,961 was reflected in the SOFA in 2012/13 and an additional charge of £125,000 in 2013/14.

<b>11 Loans and overdrafts</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Other loans	-	125,000
	<u>          </u>	<u>          </u>
Payable within one year	-	125,000
	<u>          </u>	<u>          </u>

<b>12 Share capital</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b>Ordinary share capital Issued and fully paid</b>		
1,011 Ordinary of 0p each	101,100	-
	<u>          </u>	<u>          </u>

During the year the society had a successful community share issue. 554 shareholders hold a total of 101,100 £1 shares at the year end.

**13 Unrestricted funds - designated**

These are unrestricted funds which are material to the Charity's activities made up as follows:

	<b>Movement in funds</b>				<b>Balance at 31 March 2016</b>
	<b>Balance at 1 April 2015</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Harbour	(11,283)	-	-	1,004	(10,279)
Festivals	1,004	-	-	(1,004)	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

Harbour fund - the purpose of this fund is the maintenance & upkeep of the harbour.

**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**14 Analysis of net assets between funds**

	<b>Unrestricted £</b>	<b>Total £</b>
Fund balances at 31 March 2016 are represented by:		
Tangible assets	75,000	75,000
Current assets/(liabilities)	30,793	30,793
	<u>105,793</u>	<u>105,793</u>

The natural place to live

GWW

# Internal Memo

Corporate Services – Legal Services  
Drop Point - 260

10 May 2007

To: Estate Management Service Leader  
Drop Point: 271

Your ref: 250X19 AM/SS

From: Head of Legal Services

Our ref: L/PS/1(997) MSK/AI/001

**TITLE CHECK – PORTPATRICK PUBLIC HALL, DINVIN STREET, THE HARBOUR,  
PORTPATRICK {DEED PACKET 3/4/PP/1}**

I refer to your memo dated 1 May 2007 and would advise as follows:-

In a Disposition by the Trustees for Portpatrick Public Hall in favour of Wigtown District Council recorded GRS (County of Wigtown) 19 December 1983, the Council acquired:-

1. 32.494 poles described in an earlier deed as being bounded as follows:-

North or north east – by unfenced lands of LT E L Orr Ewing – 143 feet or thereby

North or north west – by a rocky cliff being other unfenced ground belonging to LT E L Orr Ewing – 54 feet or thereby

South or south west - by other unfenced ground belonging to LT E L Orr Ewing – 65 feet or thereby

South west, north west  
again on the north or  
North west and on the  
West

- by ground let to Portpatrick Bowling Club – 54 feet 4 inches or thereby 14 feet or thereby, then by the centre line of an existing stone boundary wall 4 feet 2 inches or thereby then by the centre line of an existing stone wall 78 feet or thereby.

Please see the area delineated and coloured pink on plan 1 enclosed.

And

2. 31.801 poles described in a further earlier deed as being bounded as follows:-

North and west - following the bend – 77feet 2 inches or thereby and 69 feet or thereby

South west - by the subjects described 1a in this memo

**Please quote our reference on all your correspondence**

[www.dumgal.gov.uk](http://www.dumgal.gov.uk)



South, east, south  
And northwest - by other property of Major Orr Ewing – 90 feet, 66 feet 3 inches, 105 feet 2 inches and 44 feet 5 inches or thereby

Please see the area coloured pink on Plan 2 enclosed.

The 2 areas were acquired along with Portpatrick Village Hall and relative offices erected on the ground. The following burdens are detailed:-

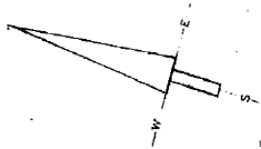
- a) The Council at their expense are to maintain the buildings in good and sufficient repair and to insure the property for loss by fire for full value. Should the property be burnt in whole or part, the property is to be restored within 1 year to no less a value than prior to the fire. No new buildings can be erected on the land and unbuilt on areas are to be laid out as pathways or shrubway or ornamental ground. Buildings on the ground can only be used for public meetings and social and recreative purposes or for said other purposes as well conducted public halls in Scotland are or may be generally used.
- b) No part of the area can be used for the erection of dwellinghouses (other than a house for the Hall Caretaker) or shops or any steam or any other engine manufacturing, brewery, distillery, workshops or yards for masons, wrights, smiths, coopers, weavers or candle makers or crackling houses or any other nuisance nor can any such operation be permitted to be carried out on the land or in any buildings on the land. Further, no chemical operations noxious or noisy manufactures or anything which may be a nuisance or offensive or cause annoyance or cause a disturbance can be allowed and in particular a hotel or public house is not permitted.
- c) Council are to keep and maintain the drains and sewers in proper and sufficient repair in all time coming.

Hopefully the above information is sufficient for your current purposes.



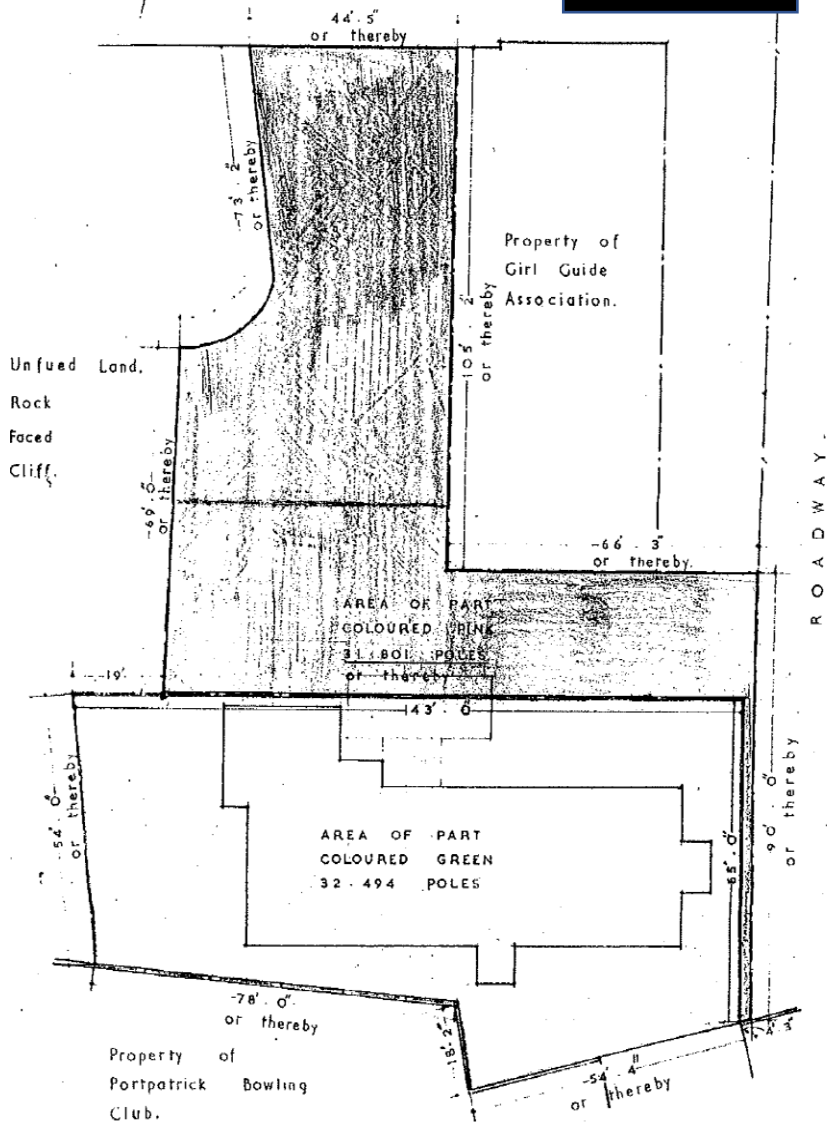


LN FOREGOING Plan Number 2

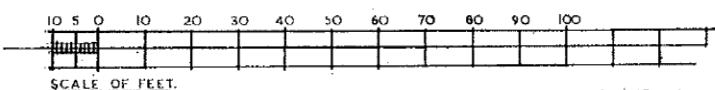


This is the plan of a site referred to in the foregoing description

Mansewood.

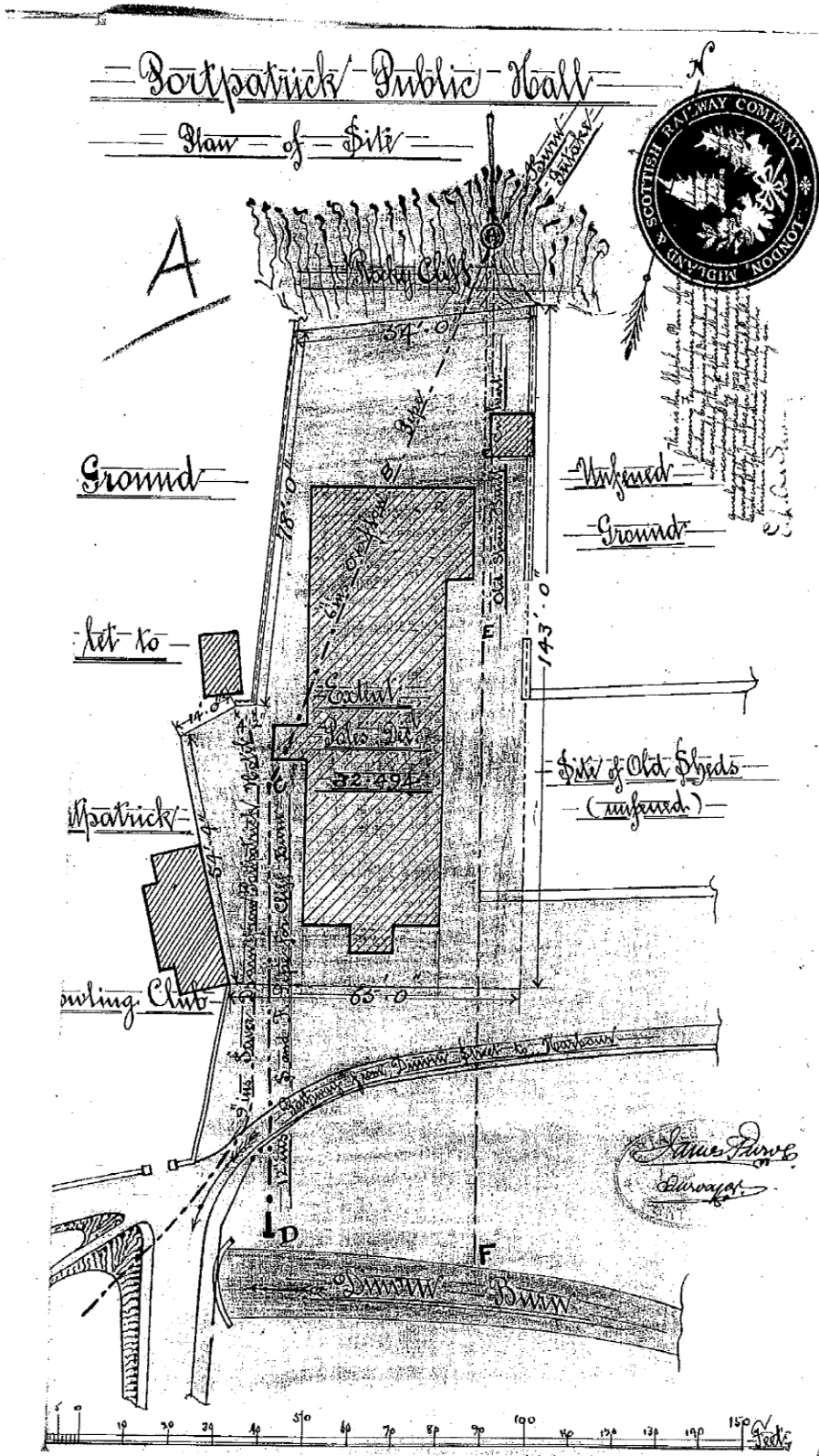


Plan 2



I. K. IRVING & STRANRAER.





Co-operatives UK Chantable Society for the Benefit of the Community Model

Co-operative and Community Benefit Societies Act 2014  
Rules of  
Portpatrick Harbour  
Community Benefit Society

NAME

1. The name of the society shall be The Portpatrick Harbour Community Benefit Society

REGISTERED OFFICE

2. The registered office of the society shall be at 1 Dashwood Square, Newton Stewart, Dumfries & Galloway, DG8 6EQ

INTERPRETATIONS

3. In these rules:

"Address" means a postal address or, for the purposes of electronic communication, a fax number, email address or telephone number for receiving text messages;

"the Act" refers to the Co-operative and Community Benefit Societies Act 2014 or any Act or Acts amending or in substitution of it or them for the time being in force;

"Auditor" means a person eligible for appointment as a company auditor under Part 42 of the Companies Act 2006;

"The Board of Directors" or "Board" means all those persons appointed to perform the duties of directors of the society;

"Board Meeting" includes, except where inconsistent with any legal obligation a physical meeting, a meeting held by electronic means and a meeting held by telephone;

"Charity" means a body which is either a "Scottish charity" within the meaning of section 13 of the Charities and Trustee Investment (Scotland) Act 2005 or a "charity" within the meaning of section 1 of the Charities Act 2011, providing (in either case) that its objects are limited to Charitable Purposes;

"Charitable Purpose" means a charitable purpose under section 7 of the Charities and Trustee Investment (Scotland) Act 2005 which is also regarded as a charitable purpose in relation to the application of the Taxes Acts

"Clear Days" in relation to the period of notice does not include the day on which the meeting is to be held and the day on which the notice is handed to someone or left at their Address, or the day on which it is sent, is in the process of being sent and is assumed to be delivered;

Co-operatives UK Charitable Society for the Benefit of the Community Model

"Connected Person" means the spouse, civil partner, child, step-child, parent, grandparent, grandchild, brother, sister or other person in a relationship with a director, which may reasonably be regarded as equivalent to such a relationship or any company or business controlled or managed by a director and includes a trustee of any trust, the beneficiaries of which include a Connected Person;

"Director" means a director of the society and includes any person occupying the position of director, by whatever name called;

"Document" includes, unless otherwise stated, any document sent or supplied in electronic form;

"Electronic Means" shall include, for example, email, video links and secure authenticated website transactions;

"Extraordinary Resolution" means, unless the context requires otherwise, those decisions requiring an Extraordinary Resolution as detailed under 'Resolutions' in these rules;

"Founder Member" means a subscriber to these rules for the purposes of registration;

"Member" has the meaning as detailed under 'Membership' in these rules; "Office Holder" means a receiver, administrative receiver, liquidator, provisional liquidator or administrator of a Member of all or substantially all of the Member's assets;

"Officer" has the meaning as detailed under 'Officers' in these rules; "Person" means, unless the context requires otherwise, a natural person, unincorporated body, firm, partnership, corporate body or the nominee of an unincorporated body, firm, partnership or corporate body;

"Registrar" means the Financial Conduct Authority (FCA), the Registrar for Community Benefit Societies, or any body that succeeds its function;

"Regulations" has the meaning as detailed under 'Regulations' in these rules; "Rules" means these Rules;

"Secretary" means any person appointed to perform the duties of the Secretary of the society;

"Society" means the above named society;

"Transferable" means shares that are transferable to another Person who also qualifies for membership of the Society in accordance with these Rules;

"Withdrawable" means shares with the associated right for the Member to withdraw and receive in return the value of their shares from the Society.

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"Writing" means the representation or reproduction of words, symbols or other information in a visible form by any method or combination of methods, whether sent or supplied by Electronic Means or otherwise.

## OBJECTS

4. The objects of the Society are as follows:

On behalf of the Community of Portpatrick, the restoration, preservation, conservation, maintenance and improvement of Portpatrick Harbour for the benefit of that community and the public at large; and to engage in other appropriate charitable activities as the Society deems necessary for the benefit of the Portpatrick community.

## POWERS

The Society may do all such lawful things as may further the Society's objects and, in particular, may borrow or raise funds for any purpose that is beneficial to the Society.

The Society may carry on any trade, industry or business for the benefit of the community which is in furtherance of its Charitable Purposes.

## BORROWING

The Society shall have the power to borrow money from its Members and others in order to further its objects providing that the amount outstanding at any one time shall not exceed £10,000,000.

The Society shall have the power to charge any of its property, including the assets and undertaking of the Society, present and future, and to issue loan stock, debentures and other securities for money borrowed or for the performance of any contracts of the Society or its customers or Persons having dealings with the Society.

9. The rate of interest on money borrowed, except on money borrowed by way of bank loan or overdraft or from a finance house or from a building society or local authority, shall not exceed 5% per annum or 2% above the Bank of England base rate at the commencement of the loan, whichever is the greater, which are justified as being in the interests of the charity by reference to available commercial rates for borrowing and set at a level which is not in itself a motivation for an individual to make a loan to the Society; for the avoidance of doubt, interest payable on share capital shall be regulated by the provisions of rules 93 to 99, and not by the preceding provisions of this rule 9.

10. The Society may receive from any Person, donations or loans free of interest in order to further its objects but shall not receive money on deposit.

## FINANCIAL SERVICES AND MARKETS ACT 2000 ACTIVITY

11. For the avoidance of doubt the Society shall not engage in any activity by virtue of any of these Rules that would require a permission from the Registrar to carry on that activity without first having applied for and obtained such permission.

## INVESTMENT OF FUNDS

12. The Society may invest any part of its funds in the manner set out in Section 27 of the Act.

## **MEMBERS**

13. The first Members of the Society will be the Founder Members. The Board may at its discretion admit to membership any individual, corporate body or nominee of a unincorporated body, firm, partnership or corporate body who supports the objects of the Society who has paid or agreed to pay any subscription or other sum due in respect of membership for the time being in force.

### **Applications for Membership**

14. No natural person shall be admitted into membership of the Society unless they have attained the age of 16. All those wishing to become a Member must support the objects of the Society and complete an application for membership which shall include an application for at least one share in the Society. Such an application form must be approved by the Directors and the Directors must approve each application for membership.
15. A corporate body which is a Member shall by resolution of its governing body appoint a representative who may during the continuance of her/his appointment be entitled to exercise all such rights and powers as the corporate body would exercise if it were an individual person. Each such corporate body Member shall supply notification in Writing to the Society of its choice of representative.

### **Member Commitment**

16. All Members agree to participate in general meetings and take an active interest in the operation and development of the Society and its business. Members have a duty to respect the confidential nature of the business decisions of the Society.

### **Termination of Membership**

17. A Member shall cease to be a Member of the Society immediately that they:
  - (a) Fail to hold the minimum shareholding; or
  - (b) Fail to pay the annual subscription (if any) within 3 months of it falling due; or
  - (c) Resign in Writing to the Secretary; or
  - (d) Are expelled from membership in accordance with these Rules; or
  - (e) Die, are wound up or go into liquidation.

### **Expulsion from Membership**

18. A Member may be expelled for conduct prejudicial to the Society by an Extraordinary Resolution, provided that the grounds for expulsion have been



specified in the notices calling the meeting and that the Member whose expulsion is to be considered shall be given the opportunity to make representations to the meeting or, at the option of the Member, an individual who is there to represent them (who need not be a Member of the Society) has been allowed to make representations to the general meeting.

19. If on due notice having been served the Member fails to attend the meeting the meeting may proceed in the Member's absence. No Member expelled from membership shall be re-admitted except by an Extraordinary Resolution.

## **PROCEEDINGS ON DEATH OR BANKRUPTCY OF A MEMBER**

20. Upon a claim being made by:

- (a) The personal representative of a deceased Member; or
- (b) The trustee in bankruptcy of a Member who is bankrupt; or
- (c) The Office Holder to any property in the Society belonging to such a Member, the Society shall transfer or pay property to which the Office Holder has become entitled as the Office Holder may direct them.

21. A Member may in accordance with the Act nominate any individual or individuals to whom any of her/his property in the Society at the time of her/his death shall be transferred, but such nomination shall only be valid to the extent of the amount for the time being allowed in the Act. On receiving a satisfactory proof of death of a Member who has made a nomination the Society shall, in accordance with the Act, either transfer or pay the full value of the property comprised in the nomination to the individual or individuals entitled thereunder.

## **Share Capital**

22. The shares of the Society shall be of the nominal value of £1. The minimum shareholding required of a Member shall be defined as such number of fully paid shares as the Board may determine subject to the Act, or as may be required by a particular offer of shares, or, failing such determination or requirement, shall be one share. A Member may apply for shares in tranches of shares which are smaller in number than the minimum shareholding, provided that any Member who does not achieve the minimum shareholding within 12 months of their first payment may, at the discretion of the Board, cease to be a Member. Any person ceasing to be a Member under this rule shall have the value of their shares as at the date on which they ceased to be a Member returned to them and the relevant shares shall be cancelled.

23. Applications for shares shall be made to the Board of the Society who shall allot to Members, upon their admission, the share or shares for which they have applied provided that the total number of shares allotted to any Member shall not exceed the maximum shareholding permitted by law. Shares shall be paid for in full on allotment.

24. If a Member who is required to withdraw from membership under these Rules is unable to transfer their shares and the right to withdraw shares has been suspended, then the nominal value of their share capital shall be converted into loan stock upon such terms as may be agreed between the Board and the Member, or their personal representative, trustee in bankruptcy, or Office Holder provided that such agreement shall require the repayment of the loan within a period not exceeding three years.

25. Shares shall be Withdrawable only in accordance with the provisions of these Rules.

Shares shall be non-Transferable except:

- (a) on death or bankruptcy; or
- (b) (in the case of an unincorporated organisation or partnership), on a change of nominee(s) and only to the new nominee(s).

### **Withdrawal of share capital**

26. Shares may be withdrawn by Members upon giving three months' notice to the Society (though the Board retain sole discretion to return money paid for them), provided that:

- (a) All withdrawals shall be paid in the order in which the notices were received by the Society;
- (b) A Member shall not be entitled to withdraw shares which would leave them with less than the minimum shareholding, unless they intend to terminate their membership of the Society;
- (c) The Board may waive the notice required for a withdrawal and may direct payment to be made without notice or on such shorter notice as they consider fit;
- (d) The Board may, at their sole discretion, suspend the right to withdraw either wholly or partially, and either indefinitely or for a fixed period. The suspension shall extend and apply to all notices of withdrawal which have been received and remain unpaid at the time the Board suspends the right to withdraw. Where the suspension is for a fixed period, such period may be extended from time to time by the Board;
- (e) During any period when the right of withdrawal has been suspended under the provision immediately above, the shares of deceased Members may, if the Board agree, be withdrawn by their personal representatives upon giving such notice as the Board may require;
- (f) The amount to be paid to a Member on withdrawal shall be the amount paid up or credited on the shares to be withdrawn, except where the shares are subject to a reduction in their value in accordance with the provisions of these Rules;
- (g) Interest shall (subject to the Board's powers under rule 99 in respect of suspension and reduction of interest) be payable on any share in respect of which a notice of repayment has been given until the date of repayment.

27. Any share withdrawn in accordance with these Rules shall be cancelled. Members may withdraw from the Society by withdrawing all their shares in the Society in accordance with these Rules or, if the right to withdraw has been suspended, by surrendering all their shares to the Society. Upon such surrender the Board may at their discretion pay to the withdrawing Member

the amount paid up or credited on the shares surrendered. The Society may deduct such reasonable sum to cover any administrative costs of withdrawal from the monies payable to a Member on the withdrawal of shares in the Society.

### **Reduction in Share Values**

28. If the Society's Auditors (or any independent qualified accountants appointed for this purpose by the Board) certify at any time that the aggregate of the Society's liabilities plus the amount of its issued share capital exceeds its assets, then (unless in the meantime the excess has been removed) the Board may determine that the amount of this excess, or part of it, shall be apportioned among the Members in proportion to (but not beyond) the amount of the nominal value of the shares paid up and held by each Member. This apportionment shall be based on the value of the shares paid up and held by each Member at the close of business on the date of such determination. The value of shares held by each Member shall be reduced accordingly for the purposes of withdrawal of shares, provided that the value of shares held by any Member shall not be reduced below the minimum shareholding as specified in these Rules.

### **Lien on Shares and Right of Offset**

The Society shall have a lien on the shares of a Member for any debt due to it by the Member and may offset any sum standing to the Member's credit with the Society in or towards payment of such debt.

### **GENERAL MEETINGS**

29. The Society shall, within six months of the end of the financial year, hold a general meeting of the Members as its annual general meeting and shall specify the meeting as such in the notice calling it.

30. The business of an annual general meeting shall comprise, where appropriate:

- (a) The receipt of the accounts and balance sheet and of the reports of the Board and Auditor (if any);
- (b) The appointment of an Auditor, if required;
- (c) The election of the Board or the results of the election if held previously by ballot;
- (d) The transaction of any other business included in the notice convening the meeting.

### **Calling a General Meeting**

31. The Secretary, at the request of the Board of Directors may convene a general meeting of the Society. The purpose of the general meeting shall be stated in the notice of the meeting.

32. The Board of Directors upon an application signed by one-tenth of the total number of Members, or 100 Members, whichever is the lesser, delivered to the registered office of the Society, shall convene a general meeting. The purpose of the general meeting

shall be stated in the application for and notice of the meeting. No business other than that stated in the notice of the meeting shall be conducted at the meeting.

33. If within one month from the date of the receipt of the application the Board have not convened a general meeting to be held within six weeks of the application, any three Members of the Society acting on behalf of the signatories to the application may convene a general meeting, and shall be reimbursed by the Society for any costs incurred in convening such a meeting.

## **Notices**

34. The Directors shall call the annual general meeting giving 14 Clear Days' notice to all Members. All other general meetings shall be convened with at least 14 Clear Days' notice but may be held at shorter notice if so agreed in Writing by 90% of the Members.

35. Notices of meetings shall either be given to Members personally or sent to them at their Address or alternatively, if so agreed by the Society in general meeting, notices of general meetings may be displayed conspicuously at the registered office and in all other places of business of the Society to which Members have access. Notices shall specify the date, time and place at which the meeting is to be held, and the business which is to be transacted at that meeting. A general meeting shall not transact any business other than that specified in the notices calling the meeting.

36. A notice sent to a Member's Address shall be deemed to have been duly served 48 hours after its posting. The accidental omission to send any notice to or the non-receipt of any notice by any Person entitled to receive notice shall not invalidate the proceedings at the meeting.

37. All notices shall specify the date, time and place of the meeting along with the general nature of business to be conducted and any proposed resolutions.

38. If the Society has appointed an Auditor in accordance with these Rules they shall be entitled to attend general meetings of the Society and to receive all notices of and communications relating to any general meeting which any Member of the Society is entitled to receive. The Auditor shall be entitled to be heard at any meeting on any part of the business of the meeting which is of proper concern to an Auditor.

## **Quorum**

39. No business shall be transacted at a general meeting unless a quorum of Members is present which shall include those Members not present in Person. Unless amended by Extraordinary Resolution, a quorum shall be 3 Members or 5% of the membership, whichever is the greater.

## **Chairing General Meetings**

40. The chairperson of the Society shall facilitate general meetings. Ifs/he is absent or unwilling to act at the time any meeting proceeds to business then the Members present shall choose one of their number to be the chairperson for that meeting.

## **Attendance and Speaking at General Meetings**

41. A Member is able to exercise the right to speak at a general meeting and is deemed to be in attendance when that Person is in a position to communicate to all those attending the meeting. The Directors may make whatever arrangements they consider appropriate to enable those attending a general meeting to exercise their rights to speak or vote at it including by Electronic Means. In determining attendance at a general meeting, it is immaterial whether any two or more Members attending are in the same place as each other, provided that they are able to communicate with each other.

42. The chairperson of the meeting may permit other persons who are not Members of the Society to attend and speak at general meetings, without granting any voting rights.

## **Adjournment**

43. If a quorum is not present within half an hour of the time the general meeting was due to commence, or if during a meeting a quorum ceases to be present, the chairperson must adjourn the meeting. If within half an hour of the time the adjourned meeting was due to commence a quorum is not present, the Members present shall constitute a quorum.

44. The chairperson of a general meeting may adjourn the meeting whilst a quorum is present if:

- (a) The meeting consents to that adjournment; or
- (b) It appears to the chairperson that an adjournment is necessary to protect the safety of any persons attending the meeting or to ensure that the business of the meeting is conducted in an orderly manner.

45. The chairperson must adjourn the meeting if directed to do so by the meeting.

46. When adjourning a meeting the chairperson must specify the date, time and place to which it will stand adjourned or that the meeting is to continue at a date, time and place to be fixed by the Directors.

47. If the meeting is adjourned for 14 days or more, at least 7 Clear Days' notice of the adjourned meeting shall be given in the same manner as the notice of the original meeting.

48. No business shall be transacted at an adjourned meeting other than business which could properly have been transacted at the meeting if the adjournment had not taken place.

## **Voting**

49. A resolution put to the vote at a general meeting shall be decided on a show of hands unless a paper ballot is demanded in accordance with these Rules. A declaration by the chairperson that a resolution has on a show of hands been carried or lost with an entry to that effect recorded in the minutes of the general meeting shall be conclusive evidence of the result. Proportions or numbers of votes in favour for or against need not be recorded.

50. In the case of an equality of votes, whether on a show of hands or a poll, the chairperson shall not have a second or casting vote and the resolution shall be deemed to have been lost.

## **Paper Ballot**

51. A paper ballot on a resolution may be demanded before or on the declaration of the result of the show of hands by three Members at a general meeting.

52. If a paper ballot is duly demanded it shall be taken in such a manner as the chairperson directs, provided that no Member shall have more than one vote, and the result of the ballot shall be deemed to be the resolution of the meeting at which the ballot was demanded.

53. The demand for a paper ballot shall not prevent the continuance of a meeting for the transaction of any other business than the question upon which a ballot has been demanded. The demand for a paper ballot may be withdrawn.

## **Resolutions**

54. Decisions at general meetings shall be made by passing resolutions:

(a) The following decisions must be made by Extraordinary Resolution:

(i) Decisions to expel Members;

(ii) Any amendment to the Society's Rules. The Society's Rules may only be amended by this type of resolution and put before the Members by the Board and approved by at least two-thirds of the Board prior to approval by the Members;

(iii) The decision to wind up the Society.

(b) All other decisions shall be made by ordinary resolution.

55. An Extraordinary Resolution is one passed by a majority of not less than 75% of votes cast at a general meeting and an ordinary resolution is one passed by a simple majority (51 %) of votes cast.

56. Resolutions may be passed at general meetings or by written resolution. A written resolution may consist of several identical Documents signed by one or more Members.

## **DIRECTORS**

57. The Society shall have a Board of Directors comprising not less than three Directors.

58. The initial Directors of the Society from registration until the first annual general meeting shall be appointed by the Founder Members.

59. Under no circumstances shall any Employee of the Society serve on the Board.

60. Only persons of the Society who are aged 18 years or more may serve on the Board of Directors.

### **Elected Board of Directors**

61. The Board of Directors shall (subject to rules 63 and 64) be elected by and from the Society's Members. The maximum number of Directors serving on the Board shall be determined by a general meeting of the Society from time to time.

### **Retirement Cycle**

62. At the first annual general meeting all elected Directors shall stand down. At every subsequent annual general meeting one-third of the elected Directors, or if their number is not a multiple of three then the number nearest to one-third, shall retire from office. The Directors to retire shall be the Directors who have been longest in office since their last election. Where Directors have held office for the same amount of time the Directors to retire shall be decided by lot. A retiring Director shall be eligible for re• election.

### **Co-option of Directors**

63. In addition the Board of Directors may co-opt up to two external independent Directors who need not be Members and are selected for their particular skills and/or experience. Such external independent Directors shall serve a fixed period determined by the Board of Directors at the time of the co-option, subject to a review at least every 12 months. External independent Directors may be removed from office at any time by a resolution of the Board of Directors.

64. The Board of Directors may at any time fill a casual vacancy on the Board by co-option. Co-opted individuals must be Members of the Society and will hold office as a Director only until the next annual general meeting.

65. At no time must the number of co-opted individuals comprise more than one-third of the Board of Directors.

### **Powers and Duties of the Board of Directors**

66. The business of the Society shall be managed by the Board who may exercise all such powers of the Society as may be exercised and done by the Society and as

are not by statute or by these Rules required to be exercised or done by the Society in general meeting.

67. All decisions made by a meeting of the Board of Directors or by any person acting as a Director shall remain valid even if it is later discovered that there was some defect in the Director's appointment or that the individual had previously been disqualified from acting as a Director or as a charity trustee.

68. All cheques, promissory notes, drafts, bills of exchange and other negotiable instruments, and all receipts for monies paid to the Society shall be signed, drawn, accepted, endorsed, or otherwise executed in such manner as the Board shall from time to time direct.

69. Without prejudice to its general powers, the Board may exercise all the powers of the Society to borrow money and to charge its undertaking and property or any part of it and to issue debentures and other securities whether outright or as security for any debt, liability or obligation of the Society or of any third party.

70. No Regulation made by the Society in general meeting shall invalidate any prior act of the Board which would have been valid had that Regulation not been made.  
Delegation

71. Subject to these Rules, the Directors may delegate any of the powers which are conferred on them under these Rules to any Person or committee consisting of Members of the Society, by such means, to such an extent, in relation to such matters and on such terms and conditions as they think fit.

72. The Directors may specify that any such delegation may authorise further delegation of the powers by any Person to whom they are delegated.

73. The Directors may revoke any delegation in whole or in part or alter any terms and conditions.

#### Sub-Committees

74. A sub-committee to which the Directors delegate any of their powers must follow procedures which are based as far as they are applicable on those provisions of these Rules which govern the taking of decisions by Directors.

75. The Directors may make Regulations for all or any sub-committees, provided that such Regulations are not inconsistent with these Rules.

76. All acts and proceedings of any sub-committee must be fully and promptly reported to the Directors.

#### PROCEEDINGS OF THE BOARD OF DIRECTORS Calling a Meeting of the Board of Directors

77. Any Director may, and the Secretary on the requisition of a Director shall, call a meeting of the Board of Directors by giving reasonable notice of the meeting to all



Directors. Notice of any meeting of the Board of Directors must indicate the date, time and place of the meeting and, if the Directors participating in the meeting will not be in the same place, how they will communicate with each other.

Proceedings of a Meeting of the Board of Directors

78. The Board of Directors may meet together for the despatch of business, adjourn and otherwise regulate their meetings as they think fit.

79. A Director is able to exercise the right to speak at a meeting of the Board of Directors and is deemed to be in attendance when that person is in a position to communicate to all those attending the meeting. The Directors may make whatever arrangements they consider appropriate to enable those attending a meeting of the Board of Directors to exercise their rights to speak or vote at it including by Electronic Means. In determining attendance at a meeting of the Board of Directors, it is immaterial whether any two or more Directors attending are in the same place as each other.

80. Questions arising at any meetings of the Board shall be decided by a majority of votes. In the case of an equality of votes the status quo shall be maintained and the Board of Directors may choose to refer the matter to a general meeting of the Society.

81. A written resolution, circulated to all Directors and signed by a simple majority (51%) of Directors, shall be valid and effective as if it had been passed at a Board meeting duly convened and held. A written resolution may consist of several identical Documents signed by one or more Directors.

82. The Board of Directors may, at its discretion, invite other persons to attend its meetings with or without speaking rights and without voting rights. Such attendees will not count toward the quorum.

#### Quorum

83. The quorum necessary for the transaction of business at a meeting of the Board of Directors shall be 50% (rounded downwards, if necessary) of the Directors or 3 Directors, whichever is the greater, and shall include those Directors who are deemed to be in attendance under rule 79.

84. If at any time the total number of Directors in office is less than the quorum required, the Directors are unable to take any decisions other than to appoint further Directors or to call a general meeting so as to enable the Members to appoint further Directors.

#### Chairing Board Meetings

85. The chairperson shall facilitate meetings of the Board of Directors. Ifs/he is absent or unwilling to act at the time any meeting proceeds to business then the Directors present shall choose one of their number to be the chairperson for that meeting.

## Declaration of Interest

86. A Director shall declare an interest in any contract or matter in which s/he has a personal, material or financial interest, whether directly or indirectly, and shall not vote in respect of such contract or matter.

## Expenses

87. The Society's income and property shall be applied solely to the promotion of the objects of the Society and no portion shall be transferred directly or indirectly by way of dividend, bonus or otherwise whatsoever by way of profit to the Members of the Society and no Director or Connected Person may buy goods or services from the Company on terms preferential to those applicable to other members of the public, sell goods, services, any interest in land to the Society, be employed by, or receive any remuneration from the Society, or receive any other financial benefit from the Society, unless the payment is in respect of payment of any reasonable expenses which the Directors properly incur in connection with their attendance at meetings or otherwise in connection with the exercise of their powers and the discharge of their responsibilities in relation to the Society; for the avoidance of doubt, the preceding provisions of this rule 87 shall not preclude payment of interest on shares to the extent permitted under rules 93 to 99.

## Termination of a Director's Appointment

88. A person ceases to be a Director of the Society as soon as:

- (a) That person is removed from office by a resolution of the Board of Directors, where the person is a co-opted Director appointed for their particular skills and/or experience;
- (b) That person resigns from office in Writing to the Secretary of the Society, and such resignation has taken effect in accordance with its terms;
- (c) That person is removed from office by an ordinary resolution of the Society in general meeting, the notices for which specified that the question of the Director's removal was to be considered;
- (d) That person is prohibited from being a Director by law;
- (e) That person is disqualified from acting as a charity trustee by virtue of sections 69 and 70 of the Charities and Trustee Investment (Scotland) Act 2005 (or any statutory re-enactment or modification of those provisions);
- (f) In the written opinion, given to the Society, of a registered medical practitioner treating that person, that person has become physically or mentally incapable of acting as a Director and is likely to remain so for more than three months.

## OFFICERS

89. The Board shall elect from among their own number a chairperson and Secretary and such other Officers as they may from time to time decide. These Officers shall have such duties and rights as may be bestowed on them by the Board or by law and any Officer appointed may be removed by the Board. A serving Officer who is not re-elected to the Board at the annual general meeting shall nevertheless continue in office until the first Board meeting following the annual general meeting.

## DISPUTES

90. In the event of a dispute between the Society or its Board and a Member of the Society or a former Member, such dispute shall be referred to an independent arbitrator whose appointment is acceptable to both parties to the dispute or in the absence of agreement to be nominated by the Secretary General of Co-operatives UK (or any role or body that succeeds to its function). The decision of such an arbitrator shall be binding. In the event that a dispute cannot, for whatever reason, be concluded by reference to an arbitrator, the matter may be referred to the appropriate sheriff court). Any Person bringing a dispute must, if so required, deposit with the Society a reasonable sum (not exceeding £100) to be determined by the Board. The arbitrator will decide how the costs of the arbitration will be paid and what should be done with the deposit.

## REGULATIONS

91. The Society in a general meeting, or the Board of Directors, may from time to time make, adopt and amend such Regulations in the form of bye-laws, standing orders, secondary rules or otherwise as they think fit for the management, conduct and regulation of the affairs of the Society and the proceedings and powers of the Board of Directors and sub-committees. Such Regulations (if any) shall be made available to Members. No Regulation shall be made which is inconsistent with these Rules or the Act. All Members of the Society and the Board of Directors shall be bound by such Regulations whether or not they have received a copy of them.

## LIABILITY OF MEMBERS

92. The liability of a Member is limited to the amount of their shareholding.

## INTEREST ON SHARE CAPITAL

93. The Society may (subject to the provision of rules 94 to 99) pay interest on shares, at such rate or rates (not exceeding the maximum rate applicable from time to time under rule 94) as may be determined by the Directors from time to time.

94. The rate of interest on any shares shall be limited to the lower of:

(a) the lowest rate of interest the Society would have to pay to borrow an equivalent amount of loan capital on commercial terms broadly comparable with the terms set out in the relevant offer document issued by the Society in connection with the issue of those shares;

(b) the highest rate of interest a member would be able to earn from a savings account with a bank or building society or by lending to a third party an equivalent amount of loan capital in circumstances where:

(i) repayment of the loan could be demanded by the lender in the same circumstances as those in which the share capital may be withdrawn;

(ii) the ability of the borrower to repay the loan and to pay the interest on it was not in doubt, and

(iii) the number of lenders and borrowers willing to enter into such loan transactions were approximately equal.

95. Payments of interest on shares must be provided for on a prudent basis in the Society's revenue budget.

96. The rates of interest on shares must be declared in advance of the period for which they will become payable, as for a bank or building society account, and never retrospectively.

97. The rate of interest on shares cannot be increased on the basis of the Society having achieved a higher than expected surplus.

98. The timing of interest payments on shares, and the arrangements for payment of interest on shares, shall be as determined by the Board from time to time (taking due account of the content of any offer document relating to the issue of shares).

99. The Board shall have the power to suspend or reduce payments of interest on shares in the interests of the Society, and (as provided for in rule 26 (d)) to suspend the right of withdrawal of shares, either temporarily or indefinitely.

### **APPLICATION OF PROFITS**

100. Any profits generated by the Society shall be applied solely in the furtherance of the Society's Charitable Purposes.

### **AMALGAMATION, TRANSFER OF ENGAGEMENTS AND CONVERSION**

101. The Society may, by special resolution passed in the way required by section 111 of the Act, amalgamate with, or transfer its engagements to another registered society providing it is a Charity and is subject to at least the same degree of restriction on the distribution of profits and assets as is imposed on this Society by virtue of these Rules. The Society may also accept a transfer of engagements and assets by a resolution of the Board or by general meeting.

102. The Society may, by a special resolution passed in a way required by section 113 of the Act, amalgamate with, or transfer its engagements to, or convert to a company providing (a) the company is or shall be subject to at least the same degree of restriction on the distribution of profits and assets as is imposed on this Society by virtue of these Rules and (b) in the case of amalgamation or a transfer of engagements, the company is a Charity. In relation to calling a general meeting for the purpose of such resolution, the following provisions shall apply:

- (a) The Society shall give to Members not less than two months' notice of the meeting;
- (b) Notice of the meeting shall be posted in a prominent place at the registered office and at all trading premises of the Society to which Members have access.;
- (c) The notice shall be accompanied by a separate statement setting out for Members:
  - (i) the reasons for the proposal;
  - (ii) whether the proposal has the support of the Board of the Society;
  - (iii) what alternative proposals have been considered, and whether they are viable;
  - (iv) details of the number of shares in the Society held by Members of the

Board, and Persons connected with them;

(v) a recommendation by reputable independent financial advisors that the Members should support the proposal rather than any alternative proposal.

(d) Where the separate statement is contained in another Document, information shall be provided in the notice specifying where Members can obtain a copy of the Document.

## DISSOLUTION

103. The Society may be dissolved:

(a) in accordance with section 119 of the Act by an instrument of dissolution;

(b) in accordance with section 123 of the Act in pursuance of a winding up order or by a resolution made or passed as directed in regard to companies by the insolvency Act 1986; or

(c) in accordance with section 125 of the Act, after administration and administrator issues a notice to dissolve the society without prior winding-up.

104. If on the winding up or dissolution of the Society any of its assets remain to be disposed of after its liabilities are satisfied, these assets shall not be distributed among the Members, but shall be transferred instead to some other Charity or Charities with Charitable Purposes similar to or compatible with those of the Society as may be decided by the members at the time of or prior to the dissolution.

## ADMINISTRATIVE ARRANGEMENTS

### Means of Communication

105. A Member may provide their consent to receive communications from the Society by Electronic Means.

106. A notice sent to a Director's Address shall be deemed to have been duly served 48 hours after its posting. A Director may agree with the Society that notices or Documents sent to her/him in a particular way are to be deemed to have been received within a specified time of their being sent, and for the specified time to be less than 48 hours.

### Seal

107. If the Society has a seal, it shall only be used by the authority of the Board of Directors acting on behalf of the Society. Every instrument to which the seal shall be attached shall be signed by a Director and countersigned by a second Director or the Secretary.

### Registers

108. The Board of Directors shall ensure accurate registers are maintained which shall include a register of Members, a register of Directors and a register of Officers.

#### Register of Members

109. The Board shall ensure that the register of Members is maintained in accordance with the Act and that the particulars required by the Act are available for inspection and accessible without the need to disclose other particulars contained in the register.

#### Register of Directors and Officers

110. The Society shall maintain a register of Directors and Officers which shall include the following particulars:

- (a) Name of the Director; (b) Address of the Director;
- (c) The date on which they assumed office;
- (d) The date on which they vacated office; and
- (e) The position held by a Director if/s/he is also an Officer and the date on which the Director assumed and vacated his/her Officer position.

#### Amendments to Rules

111. Any of these Rules may be rescinded or amended or a new rule made by an Extraordinary Resolution at a general meeting of which 14 Clear Days' notice has been given, such notice to include details of the change(s) to be proposed at that meeting. No amendment may be made to the Rules which shall cause the Society to cease to be a Charity. No amendment of Rules is valid until registered by the Registrar. When submitting the rule amendments for registration, the Secretary may at their sole discretion accept any alterations required or suggested by the Registrar without reference back to a further general meeting of the Society.

#### Copies of the Society's Rules

112. A copy of these Rules and any amendments made to them shall be given free of charge to every Member upon admission to membership and shall be provided to any other Person on demand and on payment of the statutory fee chargeable for the time being in force.

#### Minutes

113. The Society shall ensure that minutes are kept of all:

- (a) Proceedings at general meetings of the Society; and
- (b) Proceedings at meetings of the Board of Directors and its sub-committees which include names of the Directors present, decisions made and the reasons for those decisions.

#### Annual Return

114. Every year and within the period prescribed by the Act, the Secretary shall send the annual return in the prescribed form to the Registrar. The annual return shall be accompanied by:

- (a) A copy of the Auditor's report on the Society's accounts for the period covered by the annual return or a copy of such other report (if any) as is required by statute for such a period; and
- (b) A copy of each balance sheet made during that period and report of the Auditor or other appropriate person as required by statute on that balance sheet.

115. The Society shall on demand supply free of charge to any Member or any person with an interest in the funds of the Society a copy of the latest annual return together with a copy of the Auditor's report on the accounts and balance sheet contained in the annual return and the Auditor's Report (if any).

116. The Society shall at all times keep a copy of the latest balance sheet of the Society together with a copy of the corresponding Auditor's report (if any) hung up in a conspicuous place at the registered office and displayed on the Society's website (if any).

### **Audit**

117. Unless the Society meets the criteria set out in section 83(2) of the Act or may disapply the audit requirement in accordance with section 84 of the Act, the Board shall in each financial year appoint an Auditor as required by section 83(1) of the Act, to audit the Society's accounts and balance sheet for the year. This provision also applies if the Society is in its first financial year.

118. The following persons shall not be appointed as Auditor of the Society:

- (a) An Officer or Employee of the Society;
- (b) A person who is a partner or employee of, or who employs, an Officer of the Society.

119. The Board may appoint an Auditor to fill a casual vacancy occurring between general meetings.

120. An Auditor for the preceding financial year shall be re-appointed as Auditor of the Society for the current financial year unless:

- (a) A decision has been made by the Board to appoint a different Auditor or expressly decided that s/he shall not be re-appointed; or
- (b) S/he has given notice in writing to the Secretary of her/his unwillingness to be re-appointed; or
- (c) S/he is ineligible for appointment as Auditor of the Society for the current financial year; or
- (d) S/he has ceased to act as Auditor of the Society by reason of incapacity.

121. Any ordinary resolution of a general meeting of the Society either to remove an Auditor from office or to appoint another person as Auditor shall not be effective unless notice of the proposed resolution has been given to the Society at least 28 days prior to the meeting at which the resolution is to be considered. At least 14 days' notice of such resolution must then be given to Members of the Society in the manner prescribed in these Rules and in Writing to the Auditor(s).

## Social Accounting and Reporting

122. In addition to any financial accounts required by the Act, the Members may resolve to undertake an account of the activities of the Society which will endeavour to measure its social and environmental performance using whatever methodology the Members deem appropriate. Following the completion of such an account the Society shall report any findings to its Members and other stakeholders.

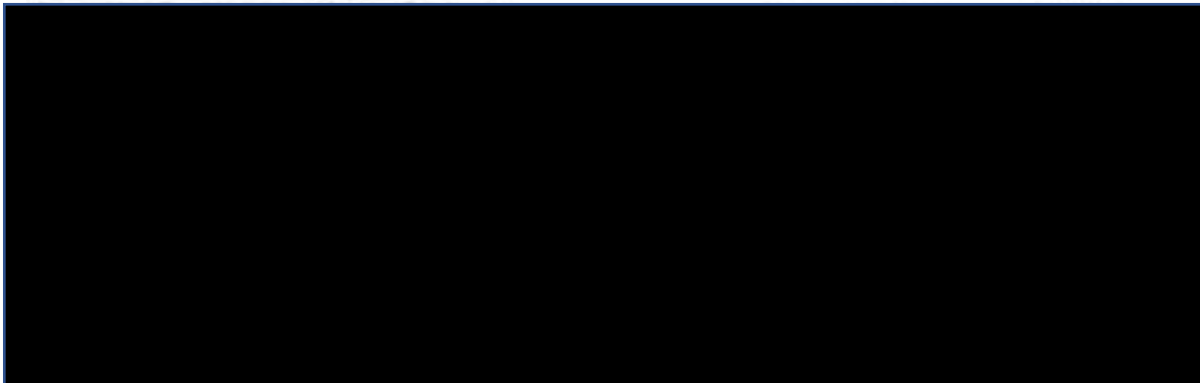
## Indemnity and Insurance

123. Subject to the following rule, any Director or former Director of the Society may be indemnified out of the Society's assets against:

- (a) Any liability incurred by that Director in connection with any negligence, default, breach of duty or breach of trust in relation to the Society;
- (b) Any liability incurred by that Director in connection with the activities of the Society in its capacity as a trustee of an occupational pension scheme;
- (c) Any other liability incurred by that Director as an Officer of the Society.

124. The above rule does not authorise any indemnity which would be prohibited or rendered void by any provision of law.

125. The Directors may (subject to the provisions of section 68A of the Charities and Trustee Investment (Scotland) Act 2005) decide to purchase and maintain insurance, at the expense of the Society, for the benefit of any Director or former Director of the Society in respect of any loss or liability which has been or may be incurred by such a Director in connection with their duties or powers in relation to the Society or any pension fund or employees' share scheme of the Society.





# Portpatrick Village Hall Development Plan

Prepared by Here For Growth, 2017



# INTRODUCTION

## **Why was the plan introduced?**

Due to the requirement on the Dumfries and Galloway Council to make significant financial savings over the next 5 years (of approximately £80 million) they have declared a desire to transfer Portpatrick Village Hall into community ownership on the understanding that, if this transfer does not take place, the hall will close by July 2019.

The asset transfer would move all financial responsibility from the Council to the community, apart from the responsibility to keep the building wind and water tight.

At present, the Community Council are very aware of the capacity issues facing volunteers in the community. Therefore, the potential asset transfer or hall closure have not only been the impetus for considering whether the community want a village hall or not but also whether a village hall could be made financially viable without being entirely dependent on volunteers.

## **The purpose of this plan is to:**

- Aid the Steering Group in their planning for the future of the village hall
- Enable plans to be shared with all interested parties
- Provide a platform for wider community engagement on the details of the plan
- Provide transparency on the workings of the village hall Steering Group
- Form the basis for future funding applications

## **Who was involved in developing the plan?**

The plan was developed by consultancy service, Here For Growth, following a series of workshops involving representatives from Portpatrick Community Council, the Steering Group and Dumfries and Galloway Council.

## **How will the plan be shared with the community?**

The plan will be shared with the community as widely as possible through:

A structured, community-wide engagement process  
Making it accessible on the village website  
Copies of the plan will be provided to all current users of the hall

### **Limitations**

This plan does not:

Comment on the structural integrity of the building. It should therefore be considered alongside applicable structural surveys.  
Assess the business case of each individual proposition. Further support would be required to develop comprehensive business plans to support any future funding applications.

### **Aim:**

**To provide a fit-for-purpose facility that will meet the needs of both the resident and tourist communities of Portpatrick in a financially viable way.**

# **BACKGROUND**

### **The village:**

Portpatrick, widely known as the jewel in the crown of Dumfries and Galloway, lies on the west coast of the Rhins of Galloway in Wigtownshire, 8 miles south west of Stranraer. The village has a recorded population of approximately 950. However, its popularity as a tourist destination means the population fluctuates seasonally.

Well known as a pretty, harbour village with friendly locals and a laid-back pace, hosting an 18-hole and a 9-hole golf course, 3 caravan sites and a number of excellent eateries, the village is a popular tourist destination with multi-generational regular return visitors.

The rare harbour population of black guillemots alongside gannets and sea eagles draw tourists, whilst the history of the harbour (including the multitude of shipwrecks off the coast) is of particular interest to visitors from the Americas, due to the historical

connections with the port. The Southern Upland Way, a popular walking route, begins in the village and it is soon to be a stop on the Rhins Coastal Path.

The active RNLI Lifeboat Station is also of particular interest for tourists, housing a well-used visitor information centre outlining the history of both the RNLI and the station itself.

The resident population has kept the school roll at approximately 20 in recent times. However, the ageing population, due to the popularity of the village as a place to retire, suggests a potential drop in the school roll over the coming years.

The harbour was once a popular destination for fishing fleets. However, the decline in the harbour led to a decline in commercial fleets using the harbour. In recent years, the success of the Harbour Community Benefit Society in rejuvenating the harbour and improving the facilities has led to an increase in the number of leisure boats accessing the harbour.

### **Background to the hall:**

The site of the village hall, originally part of the Dunskey Estate, was gifted by the Orr Ewing family in the 1920s to the Trustees of Portpatrick Public Hall. Ownership of the site was then transferred to Wigtown District Council in 1983.

Currently the hall is leased by the Community Council with a Service Level Agreement between the Council and the Community Council that is handled by the Steering Group. The Steering Group have responsibility for hall bookings and holding the keys whilst the Council maintain all financial responsibility for the hall.

At present, there are a number of burdens on the land - most notably, that it must remain within community use or else it would return to the Estate. This is particularly relevant as it means the site can't be used for commercial development.

Originally a Girl Guide hut with a play park, the hall became well known for holding dances, drawing in visitors from a large surrounding area and hosting popular bands. Over the years, the area (including the hall) has been a location for a number of films, namely Double X, 2000 Acres Of Sky and Hunted.

# The Village Hall Organisation & Facilities

## **The committee:**

In 2016, having been informed of the Council's requirement to make financial savings in relation to the hall, the Community Council and Harbour Community Benefit Society jointly responded to the offer of an asset transfer, requesting additional time to consider whether taking the hall on was a viable option. Upon consideration, the Harbour Community Benefit Society came to the decision that taking on the hall was not a viable option for them at that time as their priorities lay with the development of the Harbour. Therefore, the Community Council co-opted new members onto the Community Council to develop a separate Steering Group in respect of the potential asset transfer.

The Council's Service Level Agreement, that currently acts as the lease for the hall, requires that there are a minimum of 2 members of the Community Council on the Steering Group. The Steering Group meet every two months (approximately) with sub groups who meet to consider maintenance issues and the development of an asset register. The Chair of the Steering Group reports back to the Community Council as a standing agenda item at their monthly meetings. The Steering Group are currently unincorporated.

## **Facilities:**

The village hall has a capacity of 505 people standing.

the hall is comprised of:

Main hall

2 smaller rooms

Kitchen

Toilets (including disabled toilet)

Stage

In addition, the hall has:  
 Tables and chairs  
 A bar  
 A car park  
 A small piece of land outside



### Charging structure:

The charging structure of the hall is the Council-wide charging structure and the hall is designated as a Town Hall. Below is a breakdown of the main charges

Main Hall		Small meeting room / Supper room	
Junior / Senior	£10.60 per hour	Junior / Senior	£5.75 per hour
Adult (Standard)	£14.05 per hour	Community Groups	£7.60 per hour
Commercial	£27.90 per hour	Commercial	£14.85 per hour

Performing Rights Society Ltd (PRS) charges for playing live music / featured recorded music. Charges are per let.

Disco/Dance, Live Music, Catered Function, Variety Show	Capacity closely seated / Standing	Others, Aerobics / Dance Classes etc
£52.40 + £10.48 VAT	505	£1.85 + 37p VAT

External Hire of Equipment:

Tables or chairs - any quantity up to 50	£14.65 + VAT @ 20%
Each additional table or chair	£0.30 + VAT @ 20%
Tea Urn	£1.35 + VAT @ 20%



**Current usage:**

	2016 -17		2015-16	
	Hours	Income	Hours	Income
Users				
Weddings	60	£860.58	26	£353.60
Indoor Bowls	54	£572.40	37	£379.25
BHC Tai Chi	52.5	£159.00	18	
Craft fayres	32	£864.00	40	£1,082.00
Polling Station	32	£449.60	5	
Private Parties	25	£340.90	22	£292.50
Community Council	24.25		9.75	
Dances	19	£534.16	6	£144.48
Scottish Country Dancing	15.75	£115.78	49	£568.81
Vintage Car Rally	10	£191.20		
Portpatrick Festivities Day	6	£84.30		
Local councillor's Surgery	6		1.25	
DG Council	4			
Portpatrick Community Benefit Society	2			
Portpatrick Playgroup			73	£748.25
RNLI Fundraiser Week			30	£408.00
Qigong			23	£235.75
Scooter Rally			16	£217.60
Weightwatchers			15	£204.00
Farmers Market			12	£163.20
Early Years Scotland			5	£51.25
Slimming Club			5	£135.25
Gospel Group			3	£30.75



Childminding Association			1	
Total	342.5	£4,171.93	397	£5,014.69

# Community Need

## Any specific evidence of need locally:

As with many rural communities, Portpatrick faces a number of challenges:

Although well serviced by bus during the day, there are no buses late at night or on Sundays. This is particularly problematic for hospitality workers.

The only statutory service located in Portpatrick is the primary school. All other services are located in Stranraer including GPs, dentists, podiatry services etc.

Young people move out of the area as education and employment opportunities are limited.

The primary forms of employment are hospitality and care work, both low paid.

In addition, Portpatrick has the added dimension of a high tourist population, meaning that any solutions must take into account both the resident and tourist population's differing needs.

## Groupings and their needs:

Within Portpatrick it is possible to identify a number of distinct community groupings, each with differing needs:

**Ageing population:** As with many rural communities, Portpatrick has an ageing population, which means the village residents have significant health and social care needs. In addition, many people have chosen to select the village as a retirement destination. This places greater pressure on health and social care services as family are not necessarily nearby to provide support.

**“Play parks and pubs but not much in between”:** There is a particular gap in respect of activities for young people visiting the village.

**In-work and fuel poverty:** There are pockets of in-work and fuel poverty within the village.

Tourism: There is no tourist information centre in the village.

Businesses: Although there are a number of successful businesses thriving in Portpatrick, there is no joined-up business voice to connect the needs of the community with the needs of local businesses and vice versa.

**Any other reports on the hall:**

Wigtownshire Adult Health and Social Care Integration Locality Plan

<http://www.dg-change.org.uk/wp-content/uploads/2015/06/Wigtownshire-Locality-Plan-FINAL-VERSION-24.2.16.pdf>

Local Development Plan (in which Portpatrick is defined as a Local Development Area)

<http://www.dumgal.gov.uk/ldp>

Condition Survey Report – September 2014 (available on request)

**The key issues:**

- Adult health and social care
- Making the most of tourism
- Capacity of volunteers

## SWOT Analysis

<p><b>Strengths</b></p> <ul style="list-style-type: none"> <li>- Enthusiasm within Steering Group</li> <li>- Community interest</li> <li>- Location</li> <li>- Busy with regular users (without any active marketing)</li> <li>- Potential</li> </ul>	<p><b>Weaknesses</b></p> <ul style="list-style-type: none"> <li>- Fear within the community of having to take on too much as volunteers</li> <li>- Fear of liability</li> <li>- The fabric of the building</li> <li>- Energy efficiency of the building</li> </ul>
<p><b>Opportunities</b></p> <ul style="list-style-type: none"> <li>- Social enterprise opportunities (particularly in relation to commercial events such as weddings and dances)</li> <li>- Large catchment area</li> <li>- Health and Social Care</li> <li>- Sport and Leisure</li> <li>- Tourism / Heritage</li> <li>- Moving away from the Council-wide charging structure</li> <li>- Funding (grants combined with commercial income generation)</li> <li>- Marketing</li> </ul>	<p><b>Threats</b></p> <ul style="list-style-type: none"> <li>- Impending closure by Council</li> <li>- Time pressure by Council</li> <li>- Capacity of volunteers</li> <li>- Declining resident community numbers</li> <li>- Title deed restrictions</li> <li>- The ability of community groups to pay the fees</li> <li>- Maintenance of the building / Health and Safety regulations etc</li> </ul>



# THE FUTURE

## Options:

Three options were considered by the Steering Group.

1. Do nothing
2. Make the current hall sustainable
3. Build a new hall

As Option One would require no additional action on the part of the Steering Group, the next section of the plan details the various considerations involved in Options Two and Three.

## Ownership implications

If either Option Two or Three is taken forward, then the establishment of an incorporated group will be necessary to limit personal liability once the asset transfer takes place. The Community Empowerment Act (Scotland) Act 2015 only allows for transfer to organisations incorporated in one of three ways - a company, a SCIO (Scottish Charitable Incorporated Organisation), or a BenCom (Community Benefit Society) - with a minimum of 20 members and provision for transfer of its assets on winding up.

### Company

A Company is a legal form that provides limited personal liability for individuals and a distinct legal entity to allow an organisation to take on contracts and property etc. However, as the SCIO form was introduced in Scotland to provide the key benefits of incorporation (including limited liability and legal capacity) alongside reducing some of the burdens (including the option for simplified Receipts and Payments accounting), a Company was therefore considered to be a less appropriate model than the SCIO legal form.

### SCIO

The following characteristics make the SCIO an attractive legal form for any third sector organisation:

Limited liability

Separate legal identity

Regulated by OSCR (Office of the Scottish Charity Regulator)

Subject to the Charities and Trustee Investment Act (Scotland) 2005

Simplified accounting procedures if under £250,000

Single-tier or two-tier options in respect of membership

Single-tier is more like a Trust in that Trustees appoint new Trustees and don't answer to a wider body

Two-tier is more like a company limited by guarantee in that the membership of the organisation appoint new Trustees and have decision-making powers. (<http://www.scvo.org.uk/setting-up-a-charity/decide-on-a-structure/scottish-charitable-incorporated-organisation/>)

## Community Benefit Society

Limited liability

Can gain charitable status

Registered with the FCA (Financial Conduct Authority) and OSCR (if charitable)

Subject to the Co-operative and Community Benefit Societies Act 2014

Members hold shares

The added benefit of being able to launch a share offer

## Ownership conclusions

The added benefit of being able to raise funds through a share offer makes the Community Benefit Society an attractive option if significant community support is required in the generation of funds. This, therefore, may be a suitable legal form if a new building was to be erected (Option Three). However, if revenue funding is the priority (Option Two), then the simpler form of the SCIO would provide all the features the organisation would need.

## Sustainability

Financial projections, taking into account the current figures in respect of income and expenditure, were considered by the working group. The following tables (with Appendices 1 - 4 for reference) demonstrate the projected income and expenditure for the hall for the first two years, were an asset transfer to take place.

It is important to note that the calculations are based on a series of assumptions:

Firstly, that a 50% increase on Standard and Commercial hall hire rates would not be unreasonable, whilst maintaining the current hall hire rates for voluntary organisations.

Secondly, that in Year One it would be reasonable to aim for a 50% increase in hall use, due to an increase in marketing, and a doubling of use in Year Two.

Thirdly, that a member of staff would be required to run the hall, given that at present there are significant pressures on the current Community Council members limiting their capacity. In addition, that an element of Council employability subsidy may be able to be secured if staff were to be required.

Finally, that a variety of additional maintenance would be required to keep the hall functioning.

Forecast income and expenditure (Year 1)			
<b>Income</b>			<b>Notes</b>
	1.5 X increase in use (where applicable) using new charging structure (taken from Appendix 1)	£7,353.00	
	Potential Council employability subsidy	£0 to £2,438	
	<b>Total income</b>	<b>£7,353 to £9,791</b>	
<b>Expenditure</b>			
	Material spend on hall (from Appendix 2)	£7,260.00	
	Projected additional spend (from Appendix 3)	£2,412.00	
	Staff costs (including NI and pension costs at 3%)	£4,820 to £14,057	1
	Priority expenditure (from Appendix 4)	£10,600.00	
	<b>Total expenditure</b>	<b>£25,092 to £34,329</b>	
	<b>Deficit</b>	<b>-£17,739 to -£24,539</b>	
<b>Notes</b>			
1	Expenditure on staff ranging from 12 hours per week at £7.50 per hour to 25 hours per week at £10 per hour		



Forecast income and expenditure (Year 2)			
<b>Income</b>			<b>Notes</b>
	2 X increase in use (where applicable) using new charging structure (taken from Appendix 1)	£9,417.00	
	Potential Council employability subsidy	£0 to £2,438	
	<b>Total income</b>	<b>£9,417 to £11,855</b>	
<b>Expenditure</b>			
	Material spend on hall (from Appendix 2)	£7,260.00	
	Projected additional spend (from Appendix 3)	£2,412.00	
	Staff costs (including NI and pension costs at 3%)	£4,820 to £14,057	1
	Priority expenditure (from Appendix 4)	£1,300.00	
	<b>Total Expenditure</b>	<b>£17,399 to £25,029</b>	
	<b>Deficit</b>	<b>-£7,982 to -£13,175</b>	
<b>Notes</b>			
1	Expenditure on staff ranging from 12 hours per week at £7.50 per hour to 25 hours per week at £10 per hour		



**Income generation options:**

## Hall Hire

At present, income generation is from hall hire. If an asset transfer were to take place, the consideration would need to be given to a new pricing structure. The pricing structure would likely differ dependent on whether Option Two or Three were selected, as a newer facility is likely to be able to ask a higher price for events such as weddings and private parties. It is worth noting that in 2008 a study into rural community facilities in Scotland found that communities were charging anywhere between £10 and £80 per hour for the Standard hall hire rates ([http://www.knowledgescotland.org/images\\_db/0007sg\\_ruralcommunityfacilities\\_full2008.pdf](http://www.knowledgescotland.org/images_db/0007sg_ruralcommunityfacilities_full2008.pdf))

Diversification of activities to be hosted within the hall would need consideration if Option Two were selected, for the purposes of marketing appropriately, and if Option Three were selected, for the appropriate design of the building. The types of activities that could take place within the hall include:

- Private functions (weddings, parties, etc.)
- Community events
- Community / voluntary group meetings
- Public meetings
- Arts events
- Sports / games
- Community Council meetings
- Kids groups
- Fitness classes
- MP / local councillor surgery
- Education and training
- Commercial activities
- Local business group meetings
- Support groups
- Clubs for disabled / older people
- Day care services
- Primary health care services
- Post office services

## Trading income

An increase in trading income would need to be considered in both Options Two and Three. At present, the hall has the potential for generating additional income through the provision of:

A bar at functions  
Wedding decorations

In a new, purpose-built building, there would also be the potential for generating additional income through the provision of:

A café  
A museum

## Grant Funding

Option Two:

At present Portpatrick has access to a small amount of wind farm grant funding that could potentially be used to support elements of the work: <http://portpatrickcommunitycouncil.org/index.php/portpatrick-community-grants/>

It is expected that there may be additional wind farm grant funding available in the coming years from wind farms in other parts of Dumfries and Galloway (in areas where they do not have communities living within the relevant radius)

The Big Lottery at present have an open fund 'Grants For Community Led Activity'. The funding aims to support communities to improve the places they live and the wellbeing of those most in need: <https://biglotteryfund.org.uk/global-content/programmes/scotland/grants-for-community-led-activity>

Dumfries and Galloway Area Committee funding is available to: build the local economy; provide the best start in life for all our children; protect our most vulnerable people; and be an inclusive council: <http://www.dumgal.gov.uk/article/15840/Funding-from-Area-Committees>

LEADER within Dumfries and Galloway provide support to rural communities (although this requires match funding):

<https://www.dgleader.co.uk/>

This is by no means an exhaustive list of the options. However, it demonstrates that there are funds available. The question would be whether the funders would support the revenue costs of the hall per se or whether projects would need to be designed to meet the funders' desired outcomes.

Option Three:

The Big Lottery fund, 'Community Assets', provides funding up to £1 million and is intended to support Capital work within communities. In addition, at the start of the process, Development Funding is available to groups to bring together a design team (of architects, surveyors, engineers, designers, etc.) capable of ascertaining the feasibility of the project and potential sustainability into the future: <https://www.biglotteryfund.org.uk/communityassets>

## **Loans**

Ethical loans are available to support third sector organisations. For example, Social Investment Scotland provide finance to organisations across Scotland, having invested nearly £60 million since 2001: <http://www.socialinvestmentscotland.com/>

## **Crowd Funding**

Crowdfunding is the practice of collecting financial contributions from a large number of people to achieve a specific purpose. For example, it may well be appropriate to crowdfund for certain elements of refurbishment, such as roof repairs or a new heating system:

<https://www.crowdfunder.co.uk/>

# Conclusions

Having considered the options in detail, the Steering Group were able to reach the following conclusions in respect of each option:

## Option One

Do nothing: Given the information available to the Steering Group at present, this option will lead to the eventual closure of the village hall, leaving the primary school as the only Council run community facility available for use. It would require no further action on the part of the Steering Group or the wider community.

## Option Two

Make the current hall sustainable: Following analysis of the finances, it was clear that it is unlikely that the hall could become sustainable within the first two years and as such would require revenue grant funding each year to run. Unfortunately, although by no means impossible, the likelihood of securing revenue grant funding for a project that is predicted to be unsustainable at the end of the funding period is very low.

If Option Two were to be taken forward the following would be priorities:

- Secure revenue funding
- Conduct market research to develop an appropriate pricing structure
- Ascertain need in respect of staffing
- Marketing to increase and diversify usage
- Enhance trading income

## Option Three

Build a new hall: This option would require significant external funding. However, if funding could be secured, it would potentially provide a building that could be designed for the current and future needs of the community with an enterprising business plan to ensure not only sustainability but profitability for potential reinvestment into the community.

If Option Three were to be taken forward the following would be priorities:

Secure Development Funding within the Big Lottery Community Assets programme to pay for a design team, technical surveys, an options appraisal and to develop a strategic plan. A Capital Mentor would also potentially be available through the programme to provide project management support.

## Become Involved

The driving force behind the consideration of an asset transfer is the overwhelming belief in the importance of community cohesion and of the community of Portpatrick. Having developed this plan, and concluded on three distinct options, the Steering Group are now opening up the conversation to wider community input to ensure that as wide a collection of voices have their say on the next steps.

If Options Two or Three are selected, there will be significant implications in terms of workload for those involved in driving it forward. Therefore, it is also important to ensure, at the outset, that there is community appetite for development. In addition, it is the hope of the Steering Group that engaging with the wider community will open up the potential for co-production between different organisations and for new members coming forward to join the team of people working on the project.

If the overall aim;

“To provide a fit-for-purpose facility that will meet the needs of both the resident and tourist communities of Portpatrick in a financially viable way” is to be achieved, then it is the responsibility of the whole community to steer the way.

Next steps

Next steps in engagement:

Surveys

Open meetings

Etc.

Appendix 1: Income figures for the hall

Users	Actual figures 2016-17		Potential income based on increases in pricing structure and use			
	Hours	Income (including additional charges based on cleaning and licensing etc)	Potential pricing structure (1.5 increase to standard and commercial rates)	1.5 X increase in hours (bold events) using new pricing structure	2 X increase in hours (bold events) using new pricing structure	5 X increase in hours (bold events) using new pricing structure
Weddings*	60	£860.58	£1,264.80	£1,897.20	£2,529.60	£6,324.00
Indoor bowls	54	£572.40	£572.40	£572.40	£572.40	£572.40
BHC Tai Chi	52.5	£159	£159.00	£556.50	£556.50	£556.50
Craft fayres**	32	£864	£1,339.20	£2,008.80	£2,678.40	£6,696.00
Polling station*	32	£449.60	£674.56			
Private parties*	25	£340.90	£527.00	£790.50	£1,054.00	£2,635.00
Community Council	24.25			£257.05	£257.05	£257.05
Dances*	19	£534.16	£400.52	£600.78	£801.04	£2,002.60
Scottish country dancing	15.75	£115.78	£115.78	£166.95	£166.95	£166.95
Vintage car rally*	10	£191.20	£210.80	£210.80	£210.80	£210.80
Portpatrick Festivities Day*	6	£84.30	£126.48	£126.48	£126.48	£126.48
Local councillor surgery*	6			£189.72	£252.96	£632.40
DG Council*	4			£126.48	£168.64	£421.60
Portpatrick Community Benefit Society	2			£31.80	£42.40	£210.80
<b>Total</b>	<b>342.5</b>	<b>£4,171.92</b>	<b>£5,390.54</b>	<b>£7,535.46</b>	<b>£9,417.22</b>	<b>£20,812.58</b>

## Notes

\* Those groups charged at Standard rates

\*\* Those groups charged at Commercial rates

**Bold text** Assumption upon which the calculations have been based: those sessions that have a predicted increase in use

1 This group had been given an amount of time without charge in 16/17

2 2016/17 included the EU referendum, the polling station figures would not ordinarily be this high

3 These lets have traditionally been for free

4 These lets have traditionally been for free

5 These lets have traditionally been for free

Appendix 2: Actual spend figures provided by DG Council

	14/15 Actual Spend	13/14 Actual Spend	12/13 Actual Spend
Repairs - planned/routine	£177.59	£113.44	£321.19
Repairs - emergency	£1,641.25	-£1,154.41	£8,226.25
Repairs - client requested	£ -	£ -	£947.41
Rates metered water	£1,845.72	£1,239.51	£8,016.95
Non-domestic water & sewerage charges	£ -	£758.30	£1,514.86
Building clean - internal contract	£ -	£126.00	£110.00
Building clean - internal variations	£18.00	£ -	
Cleaning materials	£263.66	£276.60	£1,479.26
Refuse charge - internal contract	£963.56	£1,436.15	£1,336.79
Energy - electricity	£1,932.33	£1,404.99	£2,502.14
H&S portable appliance test (PAT)	£25.90	£ -	£30.60
H&S legionella	£344.65	£496.12	£691.29
Pest control	£150.96	£203.76	£150.96
Payments to other bodies	-£103.92	£ -	-£61.92
Rents harbours	£ -	£ -	-£2,726.69
<b>Total actual material spend on hall</b>	<b>£7,259.70</b>	<b>£4,900.46</b>	<b>£22,539.09</b>

Note: These figures have removed salary/personnel costs and are actual material costs only for financial year end.

## Appendix 3: Projected additional spend

Code Description		Notes
Advertising	£350.00	1
Buildings insurance	£200.00	
Contents insurance	£200.00	
Public Liability Insurance	£200.00	2
PRS Licence	£350.00	3
Contents Insurance		4
Hygiene Disposal	£111.80	5
Internal Repairs	£1,000.00	6
<b>Projected additional costs total</b>	<b>£2,411.80</b>	

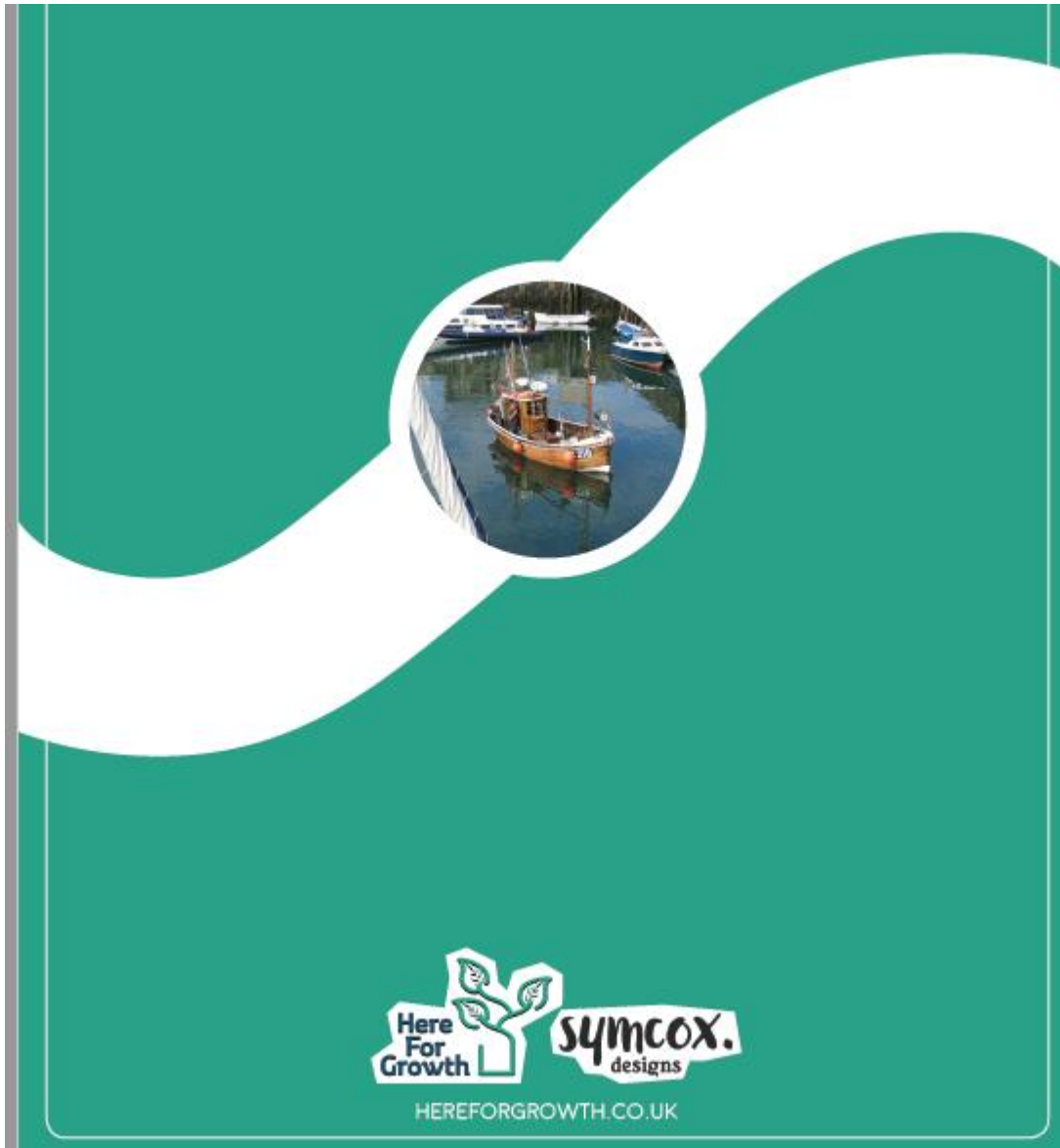
## Notes

1	Required additional cost to attempt to generate additional income required.
2	Approximately £170 - £200 per annum.
3	Average annual cost is approximately £350.00. Performing Rights Society Ltd (PRS) charges for playing live music/featured recorded music. <b>Charges are per let.</b> Charge to user groups at £52.40 + £10.48 VAT for dances/discos and £1.85 + 37p VAT for aërobics, etc.
4	May not be required.
5	If required, on average nappy bin is £2.50 per bin per collection and £1.80 for the feminine hygiene per bin per collection. Based on 2 bins being emptied every 2nd week.
6	Internal work could possibly be done by volunteers or local trades people but KB would advise having a contingency fund within this section.

## Appendix 4: Projected maintenance costs in relation to the hall building

Ref.	Description	Priorities in £			
		1	2	3	4
		Year 1	Year 2	Year 3-5	Year 6-10
1	Remove chip covering, clean and prime flat roofs 4 & 7, and overlay with HP bitumen felt ensuring effective drip and upstand details. Incorporate roof vents to facilitate escape of any trapped moisture. Include repairs to timberwork including decoration of adjacent gable to Roof 1	6,000			
2	Repair damaged fibre cement slating on Roof 6	300			
3	Replace external light fittings at rear	300			
4	Decorate external lighting control boxes with zinc primer and top coatings	500			
5	Carry out external decoration to all timber and metalwork			1,500	
6	Decoration to external walls				5,000
7	Carry out repairs and decoration to ceilings affected by roof leaks	500			
8	Repair damaged plasterwork to walls		300		
9	Internal decoration to portion of areas			1,200	
10	Lightly sand and re-seal hall floor			5,000	
11	Re-new floor coverings to portion of areas				1,200
12	Minor repairs to tarmac, walls and steps		1,000		
13	Carry out eradication regime of japanese knotweed in vicinity of hall in compliance with statutory requirements and good practise methods	3,000			
<b>Totals</b>		<b>10,600</b>	<b>1,300</b>	<b>7,700</b>	<b>6,200</b>
<b>Combined total over 10 years</b>		<b>25,800</b>			





COMMUNITY EMPOWERMENT (SCOTLAND) ACT 2015

# Community Asset Transfer

## Stage 2: Asset Transfer Form

Using this form will help you to make sure you include all the required information.

You should read the asset transfer guidance provided by the Scottish Government before making a request along with the local guidance provided on the Council's Asset transfer website.

The Council actively wishes to support community groups to meet the ambitions of their local communities and can provide practical advice and support through our local ward officers. You are strongly advised to contact the Council to discuss your proposals before making an asset transfer request.

Further guidance is available on the Council's asset transfer Website

When completed, this form must be sent to:

**CommunityAssetTransfer@dumgal.gov.uk**

Or by post to:

**Community Development and Empowerment Manager**

Communities Directorate  
Dumfries and Galloway Council  
Municipal Chambers  
Buckleuch Street  
Dumfries  
DG1 2AD  
Tel: 030 33 33 3000

0337-17

This is an asset transfer request made under Part 5 of the Community Empowerment (Scotland) Act 2015.

**Section 1: Information about the Community Transfer Body (CTB) making the request**

**1.1 Name of the CTB making the asset transfer request**

Portpatrick Harbour Community Benefit Society

**1.2 CTB address. This should be the registered address, if you have one.**

Postal address: Montpellier Limited Chartered Accountants  
1 Dashwood Square  
Newtown Stewart

Postcode: DG8 6EQ

**1.3 Contact details. Please provide the name and contact address to which correspondence in relation to this asset transfer request should be sent.**

Contact name:

Postal address:

Postcode: Telephone:

Email:

We agree that correspondence in relation to this asset transfer request may be sent by email to the email address given above. (Please tick to indicate agreement)

You can ask the relevant authority to stop sending correspondence by email, or change the email address, by telling them at any time, as long as 5 working days' notice is given.

**1.4 Please tick the relevant box to confirm the type of CTB and its official number, if it has one.**

- Company, and its company number is
- Scottish Charitable Incorporated Organisation (SCIO), and its charity number is
- Community Benefit Society (BenCom), and its registered number is SC035754
- Unincorporated organisation (no number)

Please attach a copy of the CTB's constitution, articles of association or registered rules.

**1.5 Has the organisation been individually designated as a community transfer body by the Scottish Ministers?**

Yes  No

Please give the title and date of the designation order:

**1.6 Does the organisation fall within a class of bodies which has been designated as community transfer bodies by the Scottish Ministers?**

Yes  No

If yes what class of bodies does it fall within?

Community Benefit Society

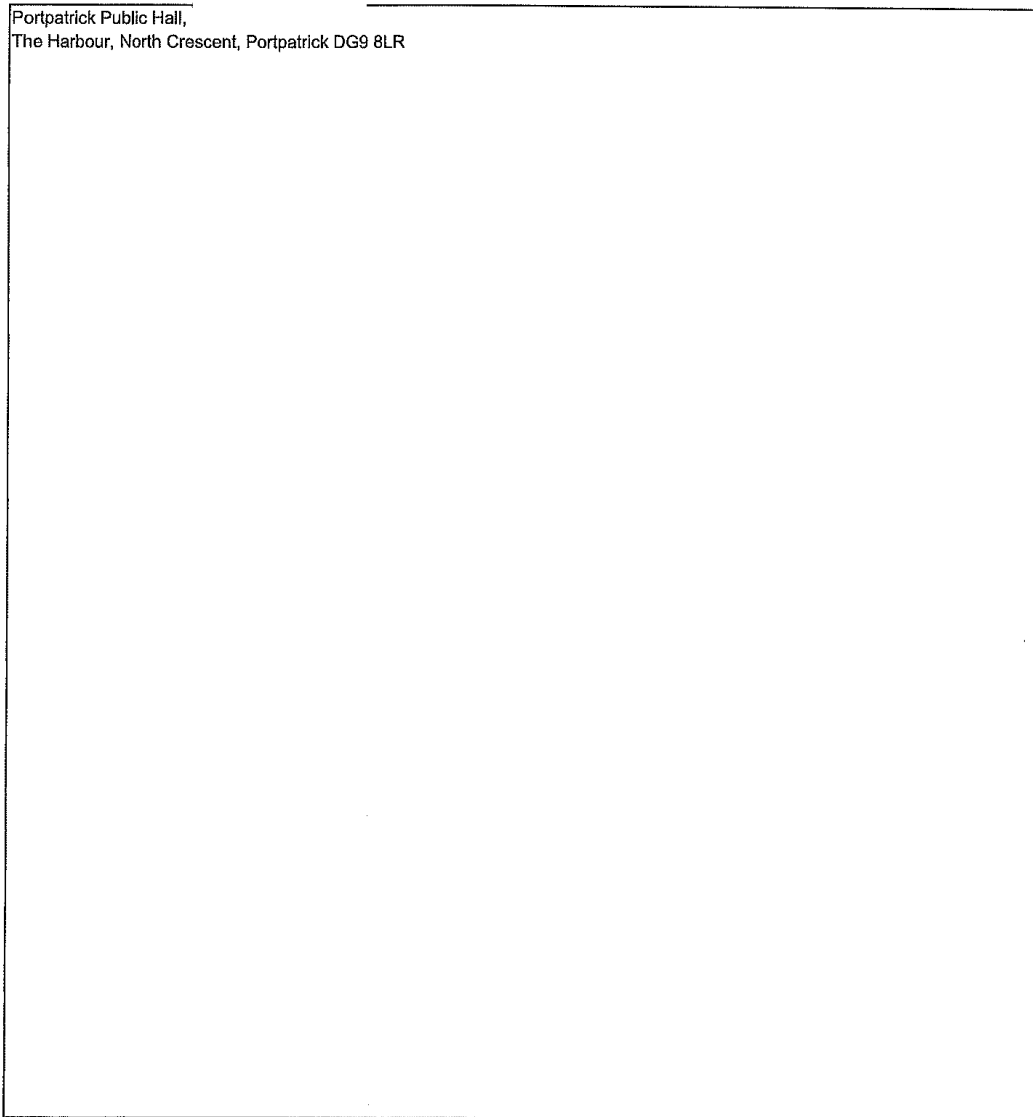
**Section 2: Information about the land and rights requested**

**2.1 Please identify the land to which this asset transfer request relates.**

*You should provide a street address or grid reference and any name by which the land or building is known. If you have identified the land on the relevant authority's register of land, please enter the details listed there.*

*It may be helpful to provide one or more maps or drawings to show the boundaries of the land requested. If you are requesting part of a piece of land, you must attach a map and full description of the boundaries of the area to which your request relates. If you are requesting part of a building, please make clear what area you require. a drawing may be helpful.*

Portpatrick Public Hall,  
The Harbour, North Crescent, Portpatrick DG9 8LR



**2.2 Please provide the UPRN (Unique Property Reference Number), if known.**

*This should be given in the relevant authority's register of land*

UPRN:

**Section 3: Type of request, payment and conditions**

3.1 Please tick what type of request is being made:

- for ownership (under section 79(2)(a)) - go to section 3A
- for lease (under section 79(2)(b)(i)) - go to section 3B
- for other rights (section 79(2)(b)(ii)) - go to section 3C

**3A - Request for ownership**

What price are you prepared to pay for the land requested? :

Proposed price: £

**Please attach a note setting out any other terms and conditions you wish to apply to the request.**

**3B - request for lease**

What is the length of lease you are requesting?

How much rent are you prepared to pay? Please make clear whether this is per year or per month.

Proposed rent: £  per

**Please attach a note setting out any other terms and conditions you wish to be included in the lease, or to apply to the request in any other way.**

**3C - request for other rights**

What are the rights you are requesting?

Do you propose to make any payment for these rights?

Yes  No

If yes, how much are you prepared to pay? Please make clear what period this would cover, for example per week, per month, per day?

Proposed payment: £  per

**Please attach a note setting out any other terms and conditions you wish to apply to the request.**

#### Section 4: Community Proposal

##### 4.1 Please set out the reasons for making the request and how the land or building will be used.

*This should explain the objectives of your project, why there is a need for it, any development or changes you plan to make to the land or building, and any activities that will take place there.*

Portpatrick Harbour Community Benefit Society (Registered charity no SC035754) submitted a letter of intent in combination with duly elected and representative Portpatrick Community Council to Dumfries and Galloway Council On 18th August 2016.

That letter outlined our joint commitment to finding the best solution for securing the future of Portpatrick Village Hall on behalf of the environs of Portpatrick. The letter outlined our community's needs and intentions to seek and consult professional advice together. In addition to this we sought the time to build greater capacity within the community prior to pursuing the matter of an asset transfer.

Our community has since commissioned and received an independent professional report. The advice held within that report was delivered by the Community Council in combination with the Society to over 100 members of the community at a public meeting held on 25/03/2019 at Portpatrick Village Hall. Joint consultation of this report has allowed our community to better understand this process. By following this course of action we are now better equipped to identify any relevant risks, evaluate our strengths and weaknesses and maximize the subsequent benefits, thus allowing us to make fully informed decisions together.

Portpatrick Community Benefit Society has also built up greater capacity during this period. This has been both financially through growth of the existing charity's affairs and through gaining further substantial support within the community over the last two years to prepare for the task ahead. Having conducted two successful Community Asset transfers to date and having established a healthy charitable surplus from the successful operation of Portpatrick Harbour, the charity is now in a position to further support and secure the future of the wider infrastructure of the village which it serves.

The Society has carried out an extensive amount of consultation and engagement within the community through several avenues. The consultation of the Hall report carried out at public meeting on 25/03/2019 was subsequently followed up by further engagement through the Community Council meeting held 07/05/2019 which engaged a further 60 members of the community who unanimously supported our expression of interest in taking a full asset transfer of Portpatrick village Hall for the benefit of the community. A newsletter circulated to the 554 Society membership has attracted a substantial response which is 100% in favour of the proposed asset transfer.

Overall, the Society has received overwhelming support from within the community for the Society to now engage this Asset transfer. Having received not one single negative response to our consultation process, the charity is now confidently in a position to pursue a full asset transfer of the Hall with and for the benefit of the entire community.

The Society will Promote the venue to all user groups from both within and out-with the area.

It will focus on delivering an accessible venue to all user groups at affordable prices.

The facility will serve to stimulate social use for the benefit of the community in line with the spirit in which the Hall was bestowed to the community.

It will serve to provide a venue for Seeking to improve Health and Wellbeing activity.

This will be done through providing access to health care facilities and supporting opportunities around the Dumfries and Galloway Health and Social Care Partnership.

Greater use of the Hall for sports and dance clubs will be actively encouraged with funding streams for equipment easily pursued by the charity on behalf of user groups.

By marketing the Hall socially as a large wedding venue it will also attract greater foot traffic to the entire village. This will in turn stimulate the surrounding economic environment which will undoubtedly benefit from such initiative.

## Benefits of the proposal

### 4.2 Please set out the benefits that you consider will arise if the request is agreed to.

*This section should explain how the project will benefit your community, and others. Please refer to the guidance on how the relevant authority will consider the benefits of a request.*

The benefits to the local community will be very substantial.

In keeping with the spirit in which the original benefactor most kindly bestowed the land and Hall, LT EL Orr Ewing of (Dunskey Estate) the Society will seek to work within and oblige the Legal Burdens placed upon the title for the Hall. These Burdens demand that;

"Buildings on the ground can only be used for public meetings and social and recreative purposes as well conducted public Halls in Scotland are or may be used for".

To this end, the Society will Promote the venue to all user groups from both within and out-with the area. It will focus on delivering an accessible venue to all user groups at affordable prices. The facility will serve to stimulate social use for the benefit of the community in line with the spirit in which the Hall was bestowed to the community. It will serve to provide a venue for Seeking to improve Health and Wellbeing activity. This will be done through providing access to health care facilities and supporting opportunities around the Dumfries and Galloway Health and Social Care Partnership. Greater use of the Hall for sports and dance clubs will be actively encouraged with funding streams for equipment easily pursued by the charity on behalf of user groups. By marketing the Hall socially as a large wedding venue it will also attract greater foot traffic to the entire village. This will in turn stimulate the surrounding economic environment which will undoubtedly benefit from such initiative.

As an established registered charity the Society has built a very successful business reputation. Having accumulated a wealth of knowledge and the appropriate skill sets required, the charity will ensure the viability and sustainability of the facility going forward. This will allow the Hall to flourish as an entity with less overheads than a those of any comparable non-registered body. The Society's charitable objects allow it to engage in wider initiatives for the good of the entire community. The Village Hall will fit very well with this and will join a strong alliance of other community assets which already benefit under the umbrella of the registered charity. With two paid members of staff, the charity has an additional level of support and thus the diversity required to lessen the workload on volunteers.

With a focus on providing a platform for community events such as fates, markets, Cinema nights, sports clubs and much more, the Hall will all be promoted without any fear of increase in current tariffs being imposed. With an already established management system in place, the Hall will benefit from being under the umbrella of a legal entity which can attract several streams of grant funding to help enhance and further secure its future for generations to come.

By being part of the larger initiative already in motion in the village of Portpatrick, the Hall will play its part in complimenting this. Plans for future events such as concerts, gala's and festivals will accumulatively stimulate the entire community, increasing use of all facets of the village and providing an economic spin off to the wider business community .

**Restrictions on use of the land**

**4.3 If there are any restrictions on the use or development of the land, please explain how your project will comply with these.**

*Restrictions might include, amongst others, environmental designations such as a Site of Special Scientific Interest (SSI), heritage designations such as listed building status, controls on contaminated land or planning restrictions.*

The original benefactor of Portpatrick village Hall, LT EL Orr Ewing (Dunskey Estate) most kindly bestowed the use of the land and Hall to the community of Portpatrick through a group of Trustees in 1926. The title for the Hall was disponded to Wigtownshire District Council in 1983 and subsequently carries a number of Real Burdens on the title.

The Society will seek to work within and oblige at all times the Legal Burdens placed upon the title for the Hall. These Burdens demand that;

"Buildings on the ground can only be used for public meetings and social and recreative purposes as well conducted public Halls in Scotland are or may be used for".

To this end, the Society will Promote the venue to all user groups from both within and out-with the area. It will focus on delivering an accessible venue to all user groups at affordable prices. The facility will serve to stimulate social use for the benefit of the community in line with the spirit in which the Hall was bestowed to the community.

**Negative consequences**

**4.4 What negative consequences (if any) may occur if your request is agreed to? How would you propose to minimise these?**

*You should consider any potential negative consequences for the local economy, environment, or any group of people, and explain how you could reduce these.*

None



**Capacity to deliver****4.5 Please show how your organisation will be able to manage the project and achieve your objectives.**

*This could include the skills and experience of members of the organisation, any track record of previous projects, whether you intend to use professional advisers, etc.*

Portpatrick Harbour Community Benefit Society is a registered Scottish charity. As such it is regulated by OSCR the Scottish charity Regulator and is also registered with the FCA.

Approaching 4 years of age this September, the charity has achieved a great deal in this short period of time. It has successfully secured into community ownership Portpatrick Harbour. Taking a debt of £125,000.00, which was incurred by the failed and now dissolved "Portpatrick Trust", it has engaged and turned the fortunes of the community around in a substantially positive manner. This was done through becoming the first of a completely new and innovative type of Scottish charity model which is now being emulated around the country.

To date the charity has raised over £400,000.00 through a mixture of fund raising streams which include; £100,000.00 in Community Shares, £200,000.00 in grant funding received from several successful grant applications. Over £100,000.00 in revenue from creating a vibrant and sustainable business through Portpatrick Harbour. The charity owns Portpatrick Harbour outright and now provides two part time employments with scope to further grow this as the charity's assets and requirements to deliver grow.

As a registered charity the Society benefits from several financial dispensations and reliefs which amount to a savings of thousands of pounds per annum. Having already successfully conducted two asset transfers over the past three years for council land and the local toilets at Portpatrick Harbour, the Society already has in place a fully operational management team and system.

These incorporate, Health & Safety systems, public liability insurances, a strict financial and accountancy policy and an experienced team in employment and handling of staff.

The Society's fixed assets now extend to over £200,000.00. The Harbour buildings, currently under renovation courtesy of a grant of £135,000.00 received from Dumfries and Galloway Leader, will deliver a fantastic community facility including a community workshop, a heritage centre, exhibition centre, meeting rooms and much more. This building has the ability to work in tandem with the Hall. A Staffed office with full communications facility will provide the base from which to manage the charity's combined assets for the benefit of the entire community.

The Board of Trustees comprises of 10 members whose skillset vary professionally from Chartered Accountant, Architect, two engineers, an events manager, journalist and public relations consultant amongst others.

The Society has several professional advisers whom it utilises on a regular basis as required to effect due diligence.

**Section 5: Level and nature of support****5.1 Please provide details of the level and nature of support for the request, from your community and, if relevant, from others.**

*This could include information on the proportion of your community who are involved with the request, how you have engaged with your community beyond the members of your organisation and what their response has been. You should also show how you have engaged with any other communities that may be affected by your proposals.*

The Society has carried out an extensive amount of consultation and engagement within the community through several avenues over the past three years.

This goes back to 2015/16 when at public meeting the Society engaged with the Community Council to conduct due diligence on behalf of the community in relation to the Hall. The later consultation of the professional Hall report on 25/03/2019 at public meeting was subsequently followed up by further engagement through the Community Council at their meeting held 07/05/2019. The meetings were respectively attended by some 70, 100 and 60 members of the community on each occasion.

The last meeting held by the Community Council on 07/05/2019, saw the Society declare its plans and full intention to pursue a full asset transfer for the Hall. This was met with the overwhelming support from the Community Council along with all those who attended the meeting.

An attached newsletter, circulated to the 554 Society membership and wider community has also attracted a substantial response which is 100% in favour of the proposed asset transfer.

With support from many individuals within and outwith the area, several strategic groups including Portpatrick Lifeboat station RNLi, HM Coastguard, Dumfries & Galloway Arts Festival, Portpatrick Community Council and several local Businesses provide an overwhelming support for the Society to now engage this Asset transfer.

Having received not one single negative response during our extensive consultation process, the charity is now confidently in a position to pursue a full asset transfer of the Hall with and for the benefit of the entire community.

**Section 6: Funding****6.1 Please outline how you propose to fund the price or rent you are prepared to pay for the land, and your proposed use of the land.**

*You should show your calculations of the costs associated with the transfer of the land or building and your future use of it, including any redevelopment, ongoing maintenance and the costs of your activities. All proposed income and investment should be identified, including volunteering and donations. If you intend to apply for grants or loans you should demonstrate that your proposals are eligible for the relevant scheme, according to the guidance available for applicants.*

Portpatrick village Hall will require to be self-sustaining when transferred to the ownership of the Society.

The attached business plan shows how the annual running costs for the village hall will be met through sustained continuation of the Hall as a vital community facility. The figures used were obtained from Dumfries and Galloway Council in 2017. An average annual income figure has been assumed over a period of three years and all costs are as produced by D&G Council.

This business plan is complimented by the fact that the Society as a registered charity can access several financial reliefs which are not available to other types of group. Water and sewerage rates, Business rates and refuge charges relief amongst others give an extensive advantage to a registered charity to make substantial savings on running costs.

These reliefs amount to several thousands of pounds as detailed in the attached business plan and make the facility viable for the charity.

The Society has already succeeded in obtaining over £200,000.00 in the past 12 months for various projects. This is due to an attractive profile, a Stable fiscal footing and the ability to deliver on commitment. With over £100,000.00 currently in the bank, the Society's annual income is currently in excess of £30,000.00.

This buoyant fiscal position is born from sound financial planning and good governance and is clearly evidenced through our success in delivering on our existing business plans. This gives the charity greater scope through cashflow to deliver on grant applications for future projects.

**Signature**

Two office-bearers (board members, charity trustees or committee members) of the community transfer body must sign the form. They must provide their full names and home addresses for the purposes of prevention and detection of fraud.

This form and supporting documents will be made available online for any interested person to read and comment on. Personal information will be redacted before the form is made available.

**We, the undersigned on behalf of the community transfer body as noted at section 1, make an asset transfer request as specified in this form.**

**We declare that the information provided in this form and any accompanying documents is accurate to the best of our knowledge.**

Name

Address

Date

Position

Signature

Name

Address

Date

Position

Signature

Please see checklist of accompanying documents over the page

**SUBMIT**

**Checklist of accompanying documents**

To check that nothing is missed, please list any documents which you are submitting to accompany this form.

**Section 1 - you must attach your organisation's constitution, articles of association or registered rules**

Title of document attached:

**Section 2 - any maps, drawings or description of the land requested**

Documents attached:

**Section 3 - note of any terms and conditions that are to apply to the request**

Documents attached:

**Section 4 - about your proposals, their benefits, any restrictions on the land or potential negative consequences, and your organisation's capacity to deliver.**

Documents attached:

**Section 5 - evidence of community support**

Documents attached:

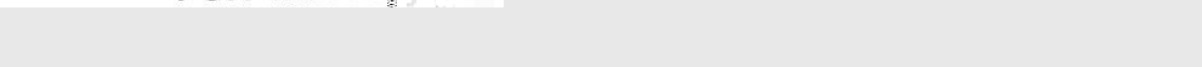
**Section 6 - funding**

Documents attached:

Company Registration No. SC035754 (Scotland)

Financial Conduct Authority No. 7185

**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
ANNUAL REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2017**



**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**

C Currie  
R K Benton  
R Erskine  
M Panter  
A J Palmer  
D Muir  
C Buchanan  
A Begg

**Charity number**

SC035754

**Principal address**

Harbourmasters Office  
Portpatrick Harbour  
Stranraer  
DG9 8AN

**Independent examiner**

Lesley Carnochan  
Montpelier Professional (Galloway) Limited  
1, Dashwood ~~Cross~~ Harbourmasters Office  
Portpatrick Harbour  
Stranraer  
DG9 8AN

Independent 40 Bridge Street  
Stranraer  
DG9 7JA

**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
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**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
TRUSTEE'S REPORT**

**FOR THE YEAR ENDED 31 MARCH 2017**

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The Trustees present their report and accounts for the year ended 31 March 2017.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2005 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 (FRS 102) (effective 1 January 2015)"

**Objectives and activities**

The Charity's objects are on the behalf of the Community of Portpatrick, the restoration, preservation, conservation, maintenance and improvement of Portpatrick Harbour for the benefit of that community and the public at large; and to engage in other appropriate charitable activities as the Society deems necessary for the benefit of the Portpatrick Community.

The charity does not distribute grants.

**Achievements and performance**

On the back of our successful community share offer in 2015, we are continuing to improve facilities on the harbour.

We are the first Community Benefit Society in Scotland with charitable status.

Harbour income increased to £31,413 an increase of £3,110 on the previous year. This increase is due to investment in improving mooring facilities and general increase in business. We are currently pursuing two asset transfers from Dumfries & Galloway Council for land & buildings adjacent to the harbour.

**Financial review**

The charity operated at a surplus for the year of £16,826 (2016: £13,415).

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Under the Memorandum and Articles of Association, the charity has the power to make investments which the Trustees see fit for the furtherance of the objectives of the charity.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Future Plans**

We intend to further improve facilities which includes plans for providing toilets and showers and additional moorings.

**Structure, governance and management**

The Charity is a Scottish Charity governed by its rules on 5th August 2015.

The Trustees who served during the year were:

C Currie  
R K Benton  
R Erskine  
M Panter

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**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
TRUSTEE'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2017**

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A J Palmer  
D Muir  
C Buchanan  
A Begg

The trustees are elected from the members and are appointed in accordance with the terms of the Memorandum and Articles of Association. Their induction is handled by selected Committee Members and involves discussions in respect of the current and future activities of the organisation and a review of the accounts and Committee minutes.

None of the Trustees has any beneficial interest in the charity.

The charity's strategy and objectives are set and reviewed by the trustees. The trustees have delegated the day to day management of the charity to the Charity Managers.

New trustees are briefed on the operations of the charity and their duties under charity and company law.

**Statement of Trustee's responsibilities**

The Trustees are responsible for preparing the Trustee's Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these accounts, the Trustees 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 accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2005, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The Trustee's report was approved by the Committee of Trustees.

**C Currie**  
Chairman  
Dated: 25 August 2017



**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF PORTPATRICK HARBOUR COMMUNITY**

---

I report on the accounts of the Charity for the year ended 31 March 2017, which are set out on pages 4 to 11.

**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 The Co-operative and Community Benefit Societies Act 2014. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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.

- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2005 Act; and

**Basis of independent examiner's report**

My examination was 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 seeking explanations from you as 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 Accounts Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have 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.

  
Lesley Carnochan  
CA  
Montpelier Professional (Galloway) Limited  
1 Dashwood Square  
Newton Stewart  
DG8 6EQ

Dated: 12 September 2017

**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2017**

	Notes	Unrestricted funds general £	Unrestricted funds designated £	Total 2017 £	Total 2016 £
<b><u>Income from:</u></b>					
Donations and legacies	2	1,875	-	1,875	1,812
Charitable activities	3	31,413	-	31,413	28,303
Investments	4	23	-	23	18
<b>Total income</b>		<b>33,311</b>	<b>-</b>	<b>33,311</b>	<b>30,133</b>
<b><u>Expenditure on:</u></b>					
Raising funds		-	-	-	-
Charitable activities	5	16,485	-	16,485	16,718
<b>Total resources expended</b>		<b>16,485</b>	<b>-</b>	<b>16,485</b>	<b>16,718</b>
<b>Net incoming resources before transfers</b>		<b>16,826</b>	<b>-</b>	<b>16,826</b>	<b>13,415</b>
Gross transfers between funds		(10,279)	10,279	-	-
<b>Net income for the year/ Net movement in funds</b>		<b>6,547</b>	<b>10,279</b>	<b>16,826</b>	<b>13,415</b>
Fund balances at 1 April 2016		14,972	(10,279)	4,693	(8,722)
<b>Fund balances at 31 March 2017</b>		<b>21,519</b>	<b>-</b>	<b>21,519</b>	<b>105,793</b>

**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
BALANCE SHEET  
AS AT 31 MARCH 2017**

	Notes	2017		2016	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		75,000		75,000
<b>Current assets</b>					
Cash at bank and in hand		48,784		31,643	
<b>Creditors: amounts falling due within one year</b>	11	(850)		(850)	
Net current assets			47,934		30,793
<b>Total assets less current liabilities</b>			122,934		105,793
<b>Income funds</b>					
Unrestricted funds - designated	13		-		(10,279)
<u>Unrestricted funds - general</u>					
General unrestricted funds		21,519		14,972	
Share capital		101,415		101,100	
			122,934		116,072
			122,934		105,793

C Currie  
Trustee

R K Benton  
Trustee

**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2017**

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**1 Accounting policies**

**1.1 Accounting convention**

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

**1.4 Incoming resources**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2017**

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**1 Accounting policies**

**(Continued)**

**1.5 Resources expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Charitable activity costs are those incurred in furthering the objectives of the charity.

Governance costs are those associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those associated with fundraising or charitable activity. Included within this category are costs associated with strategic as opposed to day to day management of the charity activities.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. certain other costs, which are attributable to more than one activity, are apportioned across categories on a basis which is noted in the accounts.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

**1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**1 Accounting policies (Continued)**

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

**2 Donations and legacies**

	2017	2016
	£	£
Donations and gifts	1,875	1,812

**3 Charitable activities**

	2017	2016
	£	£
Harbour income	31,413	28,303

**4 Investments**

	2017	2016
	£	£
Interest receivable	23	18



**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**5 Charitable activities**

	2017 £	2016 £
Advertising	355	327
Share of support costs (see note 6)	15,230	11,695
Share of governance costs (see note 6)	900	4,696
	<u>16,485</u>	<u>16,718</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	16,485	
	<u>16,485</u>	
<b>For the year ended 31 March 2016</b>		
Unrestricted funds - general		16,718
		<u>16,718</u>

**6 Support costs**

	Support costs £	Governance costs £	2017 £	2016 £	Basis of allocation
Printing, postage & stationery	186	-	186	998	Activity
Insurance	1,743	-	1,743	1,968	Activity
General expenses	12,986	-	12,986	5,756	Activity
Loan charges	-	-	-	1,000	Activity
Loan interest	-	-	-	1,973	Activity
Commission	315	-	315	-	Activity
Accountancy	-	840	840	2,716	Governance
Legal and professional	-	60	60	1,980	Governance
	<u>15,230</u>	<u>900</u>	<u>16,130</u>	<u>16,391</u>	
Analysed between					
Charitable activities	<u>15,230</u>	<u>900</u>	<u>16,130</u>	<u>16,391</u>	

**7 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**8 Employees**

There were no employees during the year.

**9 Other gains or losses**

	2017	2016
	£	£
Issue of share capital	(315)	(101,100)

**10 Tangible fixed assets**

	Leasehold land and buildings £
<b>Cost</b>	
At 1 April 2016	200,000
At 31 March 2017	200,000
<b>Depreciation and impairment</b>	
At 1 April 2016	125,000
At 31 March 2017	125,000
<b>Carrying amount</b>	
At 31 March 2017	75,000
At 31 March 2016	75,000

The reduction in value in the property was so material that an impairment review of it had been carried out. Accordingly an exceptional devaluation charge of £168,961 was reflected in the SOFA in 2012/13 and an additional charge of £125,000 in 2013/14.

**11 Creditors: amounts falling due within one year**

	2017	2016
	£	£
Accruals and deferred income	850	850

**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

12 Share capital	2017 £	2016 £
<b>Ordinary share capital Issued and fully paid</b>		
101,415 Ordinary of £1.00 each	101,415	101,100
	<u>101,415</u>	<u>101,100</u>

In 2015 the society had a successful community share issue. 554 shareholders hold a total of 101,415 £1 shares at the year end.

**13 Unrestricted funds - designated**

These are unrestricted funds which are material to the Charity's activities made up as follows:

	Balance at 1 April 2016	Movement in funds			Balance at 31 March 2017
		Incoming resources	Resources expended	Transfers	
Harbour	(10,279)	-	-	10,279	-
	<u>10,279</u>	<u>-</u>	<u>-</u>	<u>10,279</u>	<u>-</u>

Harbour fund - the purpose of this fund is the maintenance & upkeep of the harbour.

**14 Analysis of net assets between funds**

	Unrestricted £	Total £
Fund balances at 31 March 2017 are represented by:		
Tangible assets	75,000	75,000
Current assets/(liabilities)	47,934	47,934
	<u>122,934</u>	<u>122,934</u>

Company Registration No. SC035754 (Scotland)

Financial Conduct Authority No. 7185

**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
ANNUAL REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	C Currie R K Benton R Erskine M Panter D Muir C Buchanan A Begg L Stebbens Mr K Stebbens	(Appointed 28 September 2017) (Appointed 28 September 2017)
<b>Charity number</b>	SC035754	
<b>Principal address</b>	Harbourmasters Office Portpatrick Harbour Stranraer DG9 8AN	
<b>Independent examiner</b>	Lesley Carnochan Montpelier Professional (Galloway) Limited 1 Dashwood Square Newton Stewart DG8 6EQ	
<b>Bankers</b>	Royal Bank of Scotland 15 Bridge Street Stranraer DG9 7JA	

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**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
CONTENTS**

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Balance sheet	6
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**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
TRUSTEE'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2018**

---

The Trustees present their report and financial statements for the year ended 31 March 2018.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2005 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 (FRS 102) (effective 1 January 2015)"

**Objectives and activities**

The Charity's objects are on the behalf of the Community of Portpatrick, the restoration, preservation, conservation, maintenance and improvement of Portpatrick Harbour for the benefit of that community and the public at large; and to engage in other appropriate charitable activities as the Society deems necessary for the benefit of the Portpatrick Community.

The charity does not distribute grants.

**Achievements and performance**

The period from April 2017-2018 has been a very productive time for the Society.

During what is now the third year of existence for the Society we have seen continued growth in the business of the harbour through the introduction of new moorings which were installed in the inner basin. These moorings have begun to attract customers from further afield to use Portpatrick Harbour in addition to providing an alternative facility for local boats to use.

The Society has successfully completed two Community Asset Transfers under the 2015 Community Empowerment Act Scotland. This has seen the Society take over the local public toilets and adjacent land from the local council. This has increased the asset value of the harbour from £75,000 up to £125,000 as well as attracting £12,500 of start up funding from the council in this financial year with an additional £12,500 to follow next financial year.

Two job opportunities have now been created through this new acquisition which goes some way to begin fulfilling the social impact desired within the community.

Grant funding has been acquired from two different grant funders to facilitate the very necessary complete resurfacing of the harbour. This project has a value in the region of £60,000 and is expected to start in May 2018 with the funds being drawn down in the following 2018/19 financial year.

The business plan is therefore running according to schedule and is expected to mature without any issue in 2020.

The Society continues to meet its charitable objects and purposes through its continued development of the charitable assets, engagement with other groups within the community and by ensuring that it continues with its plans to build a stable platform from which to support the wider community as it moves forward into the next financial year.

**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
TRUSTEE'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2018**

---

**Financial review**

The charity operated at a surplus for the year of £78,770 (2017: £16,826).

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Under the Memorandum and Articles of Association, the charity has the power to make investments which the Trustees see fit for the furtherance of the objectives of the charity.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Future Plans

Grant funding has been acquired from two different grant funders to facilitate the very necessary complete resurfacing of the harbour. This project has a value in the region of £60,000 and is expected to start in May 2018 with the funds being drawn down in the following 2018/19 financial year

**Structure, governance and management**

The Charity is a Scottish Charity governed by its rules on 5th August 2015.

The Trustees who served during the year were:

C Currie	
R K Benton	
R Erskine	
M Panter	
A J Palmer	(Resigned 28 September 2017)
D Muir	
C Buchanan	
A Begg	
L Stebbens	(Appointed 28 September 2017)
Mr K Stebbens	(Appointed 28 September 2017)

The trustees are elected from the members and are appointed in accordance with the terms of the Memorandum and Articles of Association. Their induction is handled by selected Committee Members and involves discussions in respect of the current and future activities of the organisation and a review of the accounts and Committee minutes.

None of the Trustees has any beneficial interest in the charity.

The charity's strategy and objectives are set and reviewed by the trustees. The trustees have delegated the day to day management of the charity to the Charity Managers.

New trustees are briefed on the operations of the charity and their duties under charity and company law.



**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
TRUSTEE'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2018**

---

**Statement of Trustee's responsibilities**

The Trustees are responsible for preparing the Trustee's Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these accounts, the Trustees 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 accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2005, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The Trustee's report was approved by the Committee of Trustees.

**C Currie**

Chairman

Dated: 13 August 2018



**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF PORTPATRICK HARBOUR COMMUNITY**

---

I report on the financial statements of the Charity for the year ended 31 March 2018, which are set out on pages 5 to 13.

**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 The Co-operative and Community Benefit Societies Act 2014. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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.

- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2005 Act; and

**Basis of independent examiner's report**

My examination was 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 seeking explanations from you as 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 Accounts Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have 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.



Lesley Carnochan  
CA  
Montpelier Professional (Galloway) Limited  
1 Dashwood Square  
Newton Stewart  
DG8 6EQ

Dated: 22/3/18 .....

**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY**  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2018

	Notes	funds general £	2017 £
<b><u>Income from:</u></b>			
Donations and legacies			
Charitable activities	2	16,451	1,875
Investments	3	29,744	31,413
	4	33	23
<b>Total income</b>		<u>46,228</u>	<u>33,311</u>
<b><u>Expenditure on:</u></b>			
Raising funds		-	-
Charitable activities	5	17,456	16,485
<b>Total resources expended</b>		<u>17,456</u>	<u>16,485</u>
<b>Net incoming resources</b>		28,772	16,826
<b><u>Other recognised gains and losses</u></b>			
Revaluation of tangible fixed assets		49,998	-
<b>Net movement in funds</b>		<u>78,770</u>	<u>16,826</u>
Fund balances at 1 April 2017		21,519	4,693
<b>Fund balances at 31 March 2018</b>		<u><u>100,289</u></u>	<u><u>21,519</u></u>

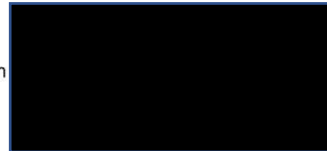
**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
BALANCE SHEET  
AS AT 31 MARCH 2018**

	Notes	2018		2017	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		125,000		75,000
<b>Current assets</b>					
Cash at bank and in hand		77,504		48,784	
<b>Creditors: amounts falling due within one year</b>	11	(800)		(850)	
Net current assets			76,704		47,934
<b>Total assets less current liabilities</b>			201,704		122,934
<b>Income funds</b>					
<u>Unrestricted funds - general</u>					
General unrestricted funds		100,289		21,519	
Share capital		101,415		101,415	
			201,704		122,934
			201,704		122,934

C Currie  
Trustee



R K Benton  
Trustee



**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

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**1 Accounting policies**

**1.1 Accounting convention**

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

**1.4 Incoming resources**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2018**

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**1 Accounting policies** **(Continued)**

**1.5 Resources expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Charitable activity costs are those incurred in furthering the objectives of the charity.

Governance costs are those associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those associated with fundraising or charitable activity. Included within this category are costs associated with strategic as opposed to day to day management of the charity activities.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. certain other costs, which are attributable to more than one activity, are apportioned across categories on a basis which is noted in the accounts.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

**1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2018**

**1 Accounting policies**

(Continued)

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

**2 Donations and legacies**

	2018	2017
	£	£
Donations and gifts	3,951	1,875
Grants	12,500	-
	<u>16,451</u>	<u>1,875</u>
<b>Grants receivable for core activities</b>		
D&G Council	12,500	-
	<u>12,500</u>	<u>-</u>

**3 Charitable activities**

	2018	2017
	£	£
Harbour income	29,744	31,413
	<u>29,744</u>	<u>31,413</u>

**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

<b>4 Investments</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Interest receivable	33	23
	<u>33</u>	<u>23</u>
 <b>5 Charitable activities</b>		
	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Staff costs	237	-
Advertising	195	355
Maintenance	6,413	-
	<u>6,845</u>	<u>355</u>
Share of support costs (see note 6)	9,274	15,230
Share of governance costs (see note 6)	1,337	900
	<u>17,456</u>	<u>16,485</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	17,456	
	<u>17,456</u>	
 <b>For the year ended 31 March 2017</b>		
Unrestricted funds - general		16,485
		<u>16,485</u>



**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**6 Support costs**

	Support costs	Governance costs	2018	2017	Basis of allocation
	£	£	£	£	
Printing, postage & stationery	1,828	-	1,828	186	Activity
Insurance	2,196	-	2,196	1,743	Activity
General expenses	3,920	-	3,920	12,986	Activity
Commission	-	-	-	315	Activity
Services (elec/water)	1,330	-	1,330	-	Activity
Accountancy	-	610	610	840	Governance
Legal and professional	-	727	727	60	Governance
	<u>9,274</u>	<u>1,337</u>	<u>10,611</u>	<u>16,130</u>	
Analysed between Charitable activities	<u>9,274</u>	<u>1,337</u>	<u>10,611</u>	<u>16,130</u>	

**7 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

**8 Employees**

**Number of employees**

The average monthly number employees during the year was:

	2018 Number	2017 Number
	<u>2</u>	<u>-</u>

**Employment costs**

	2018 £	2017 £
Wages and salaries	<u>237</u>	<u>-</u>

**9 Other gains or losses**

	2018 £	2017 £
Issue of share capital	<u>-</u>	<u>(315)</u>

**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2018**

**10 Tangible fixed assets**

	<b>Leasehold land and buildings</b>
	<b>£</b>
<b>Cost</b>	
At 1 April 2017	200,000
Additions	2
Revaluation	49,998
At 31 March 2018	<u>250,000</u>
<b>Depreciation and impairment</b>	
At 1 April 2017	125,000
At 31 March 2018	<u>125,000</u>
<b>Carrying amount</b>	
At 31 March 2018	<u>125,000</u>
At 31 March 2017	<u>75,000</u>

The toilet block & Ward shore land were purchased from D&G Council for £1 each but a valuation was carried out and the value in accounts reflect this.

**11 Creditors: amounts falling due within one year**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	800	850
	<u>800</u>	<u>850</u>

**12 Share capital**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Ordinary share capital</b>		
<b>Issued and fully paid</b>		
101,415 Ordinary of £1.00 each	101,415	101,415
	<u>101,415</u>	<u>101,415</u>

**PORTPATRICK HARBOUR COMMUNITY  
BENEFIT SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**13 Analysis of net assets between funds**

	Unrestricted £	Total £
Fund balances at 31 March 2018 are represented by:		
Tangible assets	125,000	125,000
Current assets/(liabilities)	76,704	76,704
	<u>201,704</u>	<u>201,704</u>


**14 Revaluation reserve**

The revaluation reserve of £49,998 is included in the unrestricted funds in the statement of financial activities.



OUR NEXT PROJECT

Please support our application for the asset transfer of Portpatrick village hall  
Dumfries & Galloway Council aim to dispose of it  
It must be preserved for our community

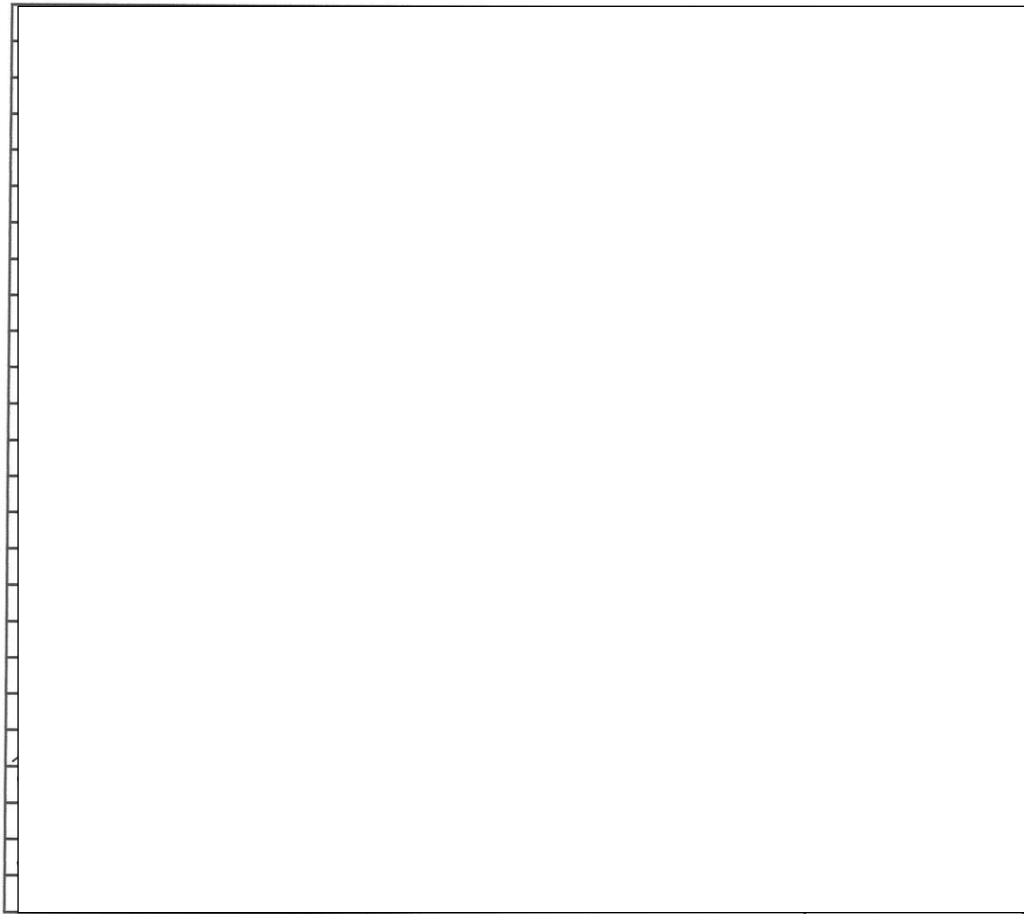
Name	Brief Address	Signature
		

Registered office: Montpelier, Chartered Accountants (Galloway) Ltd  
1 Dashwood Square Newton Stewart DG8 6EQ  
FCA Registered. No 7185  
Scottish Charity No. SC 035754



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Name	Brief Address	Signature

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