



PITLOCHRY TOWN HALL

(A Scottish Charitable Incorporated Association)

REPORT AND ACCOUNTS

YEAR ENDED 31 DECEMBER 2025

SCOTTISH CHARITY NUMBER: SC 053874

PITLOCHRY TOWN HALL

Contents

Trustee Annual Report	3
Governing document	3
Trustee recruitment and appointment.....	3
Objectives and activities	3
Achievements and performance.....	3
Future plans for 2026.....	4
Statement of Trustees' responsibilities.....	4
General Fund receipts and payments account.....	6
General Fund Statement of Balances at 31 December 2025	7
Notes to the Accounts	8
Independent Examiner's Report to the members of Pitlochry Town Hall.....	9

PITLOCHRY TOWN HALL

Trustee Annual Report for the year ended 31 December 2025

Charity name	Pitlochry Town Hall
Registered charity number	SC 053874
Principal address	18 West Moulin Road Pitlochry PH16 5EA
Acting Chairperson	Duncan Tannahill
Treasurer	John Poulisse
Trustees	Susan Campbell Alasdair Robertson Kate Thompson (resigned 6/3/25)
Secretary	Kate Thompson
Independent Examiner	Athol Accounting Ltd
Bankers	The Co-operative Bank

Trustee Annual Report

Report of the Trustees for the year ending 31 December 2025

The Trustees have pleasure in presenting their report for the financial year ending 31st December 2025.

The financial statements comply with the Charities and Trustee Investment Scotland Act 2005, the Charity's accounts. Scotland Regulations 2006 (as amended), The Companies Act 2006, and Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1st January 2015).

Governing document

The association is a SCIO (Scottish Charitable Incorporated Organisation). The purposes and administration arrangements are set out in the Constitution.

Trustee recruitment and appointment

Trustees are recruited locally and appointed by members of the charity at the annual general meeting. Membership of the charity is open to those individuals who make application for membership and are as admitted to membership under the terms of the Constitution.

Trustees are elected in accordance with the provisions of the Constitution.

There are currently 4 Trustees. The constitutional requires a minimum of three Trustees and a maximum of 10 Trustees. The current Trustees who will stand down at the AGM, will be eligible for re-election. In addition to the Trustees responsible for running the charity, there is one full time employee responsible for day-to-day operational matters.

Objectives and activities

The Organisation has been formed to benefit the community of Pitlochry and surrounding area (the "Community"), with the following purposes (the "Purposes"):

1. The advancement of education
2. The advancement of the arts, heritage, culture or science
3. The provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended
4. The advancement of citizenship and / or community development

Achievements and performance

The charity was formed and registered with OSCR in December 2024 and took on the day-to-day running of Pitlochry Town Hall on the 1st July 2025 under a Management Agreement from Perth and Kinross Council.

Pitlochry Community Action Trust provided early assistance including sourcing of grant funding of approx. £30,000 to enable the building to be professionally surveyed. The outcome of the survey was satisfactory and indicated that the building was in reasonable

condition. The survey work also identified how the building could be repurposed in the future to make it fit for the 21st century.

In the six months to the end of the financial year, the early efforts of the trustees were to improve the quality of the space provision at the town hall for the benefit of all users and the community generally. This included an amount of redecoration supported by grant funding and donated labour from volunteers. The charity has worked with Perth and Kinross Council during this period to oversee and complete several essential repairs which were a condition of the management agreement.

The organisation has continued to recruit members and the membership now stands at approximately 300 members, representing in excess of 10% of the population of the town.

Approximately 70 events have been held during the last six months of 2025, representing a significant increase on use by the community of the Town Hall prior to the charity taking on its management. The events include a number of long-term contracts.

Grant funding to date has been secured from a number of funding bodies and the detail is set out in the Notes to the Accounts below.

In addition to grant funding, donations totalling approx. £6,000 have been received from individuals and local businesses.

Future plans for 2026

The key objectives for 2026 are:

1. The ensure the charity achieves at least a break even on its activities including building the number and value of income generating events and hall lets.
2. Complete and submit the Community Asset Transfer application to Perth and Kinross Council.
3. Recruitment of trustees and volunteers including trustees to head up property matters, and events and marketing. More volunteers will allow more events to be run and therefore income generated.
4. Develop plans for the building post the Community Asset Transfer process so that grant funding for major capital projects can be lined up and initiated promptly once the charity owns the building.

Statement of Trustees' responsibilities

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the surplus or deficit of the Charity for that period.

In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records, which should disclose with reasonable accuracy at any time the financial position of the Charity and enable them to

ensure that the financial statements have been properly prepared from the records of the Charity, are in agreement therewith and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Association's constitution. 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.

Approved by the Trustees and signed on their behalf by

A handwritten signature in black ink, appearing to read 'John Poulisse', with a long horizontal line extending to the right from the end of the signature.

John Poulisse (Treasurer)

General Fund receipts and payments account

for the year ended 31 December 2025

	Notes	Restricted £	Unrestricted £	Total 2025 ytd £
Receipts				
Grants	1	49,834	2,000	51,834
Rentals short term	2		9,031	9,031
Donations	3		6,005	6,005
Total receipts		<u>49,834</u>	<u>17,036</u>	66,870
Payments				
Staff	4	18,250		18,250
Office	5		6,060	6,060
Utilities	6		1,033	1,033
Activities	7		501	501
Donations	8		100	100
Supplies	9		966	966
Venue	10	6,114		6,114
Assets	11		1,172	1,172
Governance	12		-	-
Total payments		24,364	9,833	34,197
Surplus / Deficit for the year 2025		<u>25,470</u>	<u>7,203</u>	<u>32,673</u>

All amounts relate to continuing operations. There are no recognised gains and losses other than the surplus for the financial period reported above.

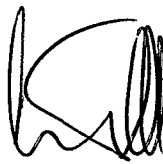
General Fund Statement of Balances at 31 December 2025

	Notes	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £
Fund balances at start of year		-	-	-
Surplus/deficit for the year		<u>7,203</u>	<u>25,470</u>	<u>32,673</u>
Fund balances at 31 December		<u>7,203</u>	<u>25,470</u>	<u>32,673</u>
Bank and cash balances represented by:				
Bank account at start of year		-	-	-
Net receipts and payments in year		<u>7,203</u>	<u>25,470</u>	<u>32,673</u>
Bank account at 31 December		<u>7,203</u>	<u>25,470</u>	<u>32,673</u>
Creditors				
Utilities (gas, electricity) and governance	13			4,000
Debtors				
Claim ACAF/002	14			6,847

Approved by the Trustees on 17 March 2026 and signed on its behalf by:

Duncan Tannahill

Acting Chair



John Poulisse

Treasurer



Notes to the Accounts

for the year to 31 December 2025

1. Accounting policies

- 1.1. The financial statements have been prepared using the original purchase price (historic cost convention);
- 1.2. Income is included in the financial statements when received and entered in the accounting records (i.e. under the cash basis);
- 1.3. Expenditure is charged to the receipts and payments account on an as paid basis (i.e. under the cash basis);
- 1.4. The Charity is not registered for Value Added Tax purposes.

2. Remuneration / reimbursement of expenses

- 2.1. No remuneration was paid to any Office Bearer or Committee member in the financial year 2025.

3. Funds

- 3.1. Almost all of the grants awarded were restricted, mainly for core costs or specific projects.

Grants restricted

Advanced Community Assets Fund - revenue (PKC)	20,000
Advanced Community Assets Fund - capital (PKC)	10,491
Scottish Land Fund	12,690
Gannochy Trust	8,000
Andie Millar's Trust	1,500
Warm Welcome Fund (PKC)	1,500
Common Good Fund (PKC)	400
CAT surveillance (PKC)	2,100

Grants unrestricted

Basil Death Trust	<u>2,000</u>
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Total grants awarded 58,681

- 3.2. Rentals short term are activities in the Town Hall.
- 3.3. Donations came from a variety of people and organisations.
- 3.4. Staff payments consisted of the wages for the operations manager.
- 3.5. Office expenses covered subscriptions like for the bookings system, the website, domain name and insurance.
- 3.6. Utilities expenses mainly for bin waste collection and broadband. Electricity and gas are also in this category, but the first invoice has only just been received.
- 3.7. Payments for activities were for supplies to make these activities possible.
- 3.8. In exchange for a free First Aid at work training the Town Hall made a donation to Balhousie Pitlochry.
- 3.9. Payments for supplies were mainly consumables.
- 3.10. Using a capital (restricted) grant from PKC some works have been done to make the venue more representative.
- 3.11. Some assets have been obtained, a projector and new chairs.
- 3.12. No governance expenses yet.
- 3.13. Estimate for gas, electricity and governance expenses in 2025 (to be paid in 2026).
- 3.14. Still to spend and claim part of capital grant PKC but invoices already paid.

Independent Examiner's Report to the members of Pitlochry Town Hall

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 6, 7, 8 and 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning 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 accounts.

Independent examiner's statement

1. In the course of my examination no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



S.J. Haluch
Director
Athol Accounting Ltd

6 March 2026