



Trustees Annual Report for the Period 1st April 2022 – 31st March 2023
Charity Number SC048505

Arngask Hall

Charity Number SCIO SC048505

Annual Report for the Period
1st April 2022 – 31st March 2023



Trustees Annual Report for the Period 1st April 2022 – 31st March 2023
Charity Number SC048505

Contents

Charity Information.....	3
Board of Trustees:.....	3
Type of Governing Document.....	3
Trustee recruitment and appointment.....	3
Charitable Purposes.....	3
Structure, Governance and Management.....	4
Achievements and Performance.....	4
Duties of the Trustees.....	4
Financial Review.....	4
Reserves Policy.....	4
Details of any deficit.....	5
Independent Examiners Report.....	6
Receipts and Payments Accounts.....	7
Statement of Balances.....	8
Notes to the Accounts.....	9
Additional Analysis(1).....	10
Additional Analysis (2).....	11
Additional Analysis (3).....	12



Trustees Annual Report for the Period 1st April 2022 – 31st March 2023
Charity Number SC048505

Charity Information

Registered Charity Name: Arngask Hall
Charity Registration Number: SC048505

Principal Office: Treetops, 5 Melville Terrace, Glenfarg PH2 9NN

Board of Trustees:

Cedric Wilkins Chairperson,
Chris MacLeod Treasurer (resigned 12-01-2023)
Gillian Forbes Secretary,
Robert Morton Board Member,
Christine Morton Board Member,
Bryan Craig Board Member
Caroline Waring Board Member (resigned 26-10-2022)
Hilary Campbell
Carol Ann Barter (appointed 14-12-2022)

Bank: Bank of Scotland
Independent Examiner: Alex Swanson

Type of Governing Document

Arngask Hall is a Scottish Charitable Incorporated Organisation (SCIO) governed by its constitution. The structure of the organisation consists of members and the board. People serving on the board are the Charity Trustees.

Trustee recruitment and appointment

At each AGM the members may elect any member to be a charity trustee. The board may at any time appoint any member to be a charity trustee.

Charitable Purposes

The organisation's purposes are to provide facilities for recreation and other occupation with the object of advancing education, community development and the improvement of life of the inhabitants of the Glenfarg Community Council area.



Trustees Annual Report for the Period 1st April 2022 – 31st March 2023
Charity Number SC048505

Structure, Governance and Management

Arngask Hall (known as Glenfarg Village Hall) is held in trust for the people of Glenfarg village and surrounding area. The hall is managed by a Board of Trustees for the benefit of the community, and is the only facility of its kind in the area. The objectives of the Trust are contained in the constitution and are to provide facilities for recreation and other occupation with the object of advancing education, community development, and the improvement of the conditions of life of the inhabitants of the Glenfarg Community Council area.

The hall is available for use by anybody regardless of religion or age and is available to let at a reasonable hire charge set at a level which allows the hall rental income to cover the costs of running the hall.

Achievements and Performance

The acquisition of the Schoolhouse was made in April 2019 and work completed on essential repair and maintenance, and to integrate the Schoolhouse with the Hall itself and to create what is now known as Glenfarg Community Centre. This work has been substantially funded by the Gannochy Trust with additional support from the Peter Thomson and Lascelles Trusts, and the Board is grateful for this support. A great deal of local fund raising has also been involved in delivering this project for Glenfarg and the Board wishes to acknowledge the support of RWE Energy and Foundation Scotland as well as many local residents who have volunteered to support the work which is now substantially complete and the opening of the facilities is expected to take place in mid 2023.

During the year one new Board member has joined the Board and two members resigned. We welcome Carol Barter as our new Treasurer, and thank Chris McLeod for his work as Treasurer prior to his resignation, and thank Caroline Waring for her service to the Board over the past three years.

Duties of the Trustees

The Trustees, are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of Arngask Hall, and enable them to ensure that the financial statements, which they are responsible for preparing, comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (SORP FRSSE). The applicable law also sets out the Trustees' responsibilities for the preparation and content of the Trustees Annual Report. The Trustees 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.

Financial Review

Reserves Policy

The statement of balances show a cash balance held of £11,133, £2580 of which is restricted funds. The Board recognise that the unrestricted reserve should be rather higher but note there have been exceptional financial challenges in coping with the Covid pandemic. The Board are working to increase this reserve to between one and two year's operating expenditure. Given the age and



Trustees Annual Report for the Period 1st April 2022 – 31st March 2023
Charity Number SC048505

condition of the hall it is important to maintain reserves at a level that can provide funds for essential or unexpected repairs.

Details of any deficit

The cost of operating the Hall were met by receipts during the past year. However, this result was only achieved through the fund raising activities of volunteers running the weekly coffee morning -and a big vote of thanks goes to all these volunteers. They have enabled the Hall hire charges to be kept at an affordable level although the Board did raise the charges during the course of the past year to help deal with some of the huge increase in electricity costs. Grant support has also been significant in bridging the gap in revenue from hires and the costs of running the Hall. Grant support was received from both Foundation Scotland and Perth and Kinross Council and the Board wish to thank these organisations for their support.

The Trustees declare that they have approved the Trustees' Report above.
Signed on behalf of the charity's Trustees

.....
Cedric Wilkins Chairperson
Date: 16/8/23



Trustees Annual Report for the Period 1st April 2022 – 31st March 2023
Charity Number SC048505

Independent Examiners Report

Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.</p>		
Basis of independent examiner's statement	<p>My examination is 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.</p>		
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention:</p> <ol style="list-style-type: none"> 1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> • 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 <p>have not been met, or</p> 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 		
Signed:		Date:	19/6/23
Name:	Alex Swanson		
Relevant professional qualification(s) or body (if any):			
Address:	Braefauld, Duncrievie, Perth PH2 9PD		



ARNGASK HALL

Trustees Annual Report for the Period 1st April 2022 – 31st March 2023
Charity Number SC048505

Receipts and Payments Accounts

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
Section A Statement of receipts and payments							
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period	
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	
A1 Receipts							
Donations	1,150				1,150	90	
Legacies					-	-	
Grants	3,250	5,715			8,965	1,732	
Receipts from fundraising activities					-	-	
Gross trading receipts					-	-	
Income from investments other than land and buildings					-	-	
Rents from land & buildings					-	-	
Gross receipts from other charitable activities	16,420				16,420	8,306	
A1 Sub total	20,820	5,715	-	-	26,535	10,129	
A2 Receipts from asset & investment sales							
Proceeds from sale of fixed assets					-	-	
Proceeds from sale of investments					-	-	
A2 Sub total	-	-	-	-	-	-	
Total receipts	20,820	5,715	-	-	26,535	10,129	
A3 Payments							
Expenses for fundraising activities					-	-	
Gross trading payments					-	-	
Investment management costs					-	-	
Payments relating directly to charitable activities	20,514	52,241			72,755	19,141	
Grants and donations					-	-	
Governance costs:					-	-	
Audit / independent examination					-	-	
Preparation of annual accounts					-	-	
Legal costs					-	-	
Other					-	-	
A3 Sub total	20,514	52,241	-	-	72,755	19,141	
A4 Payments relating to asset and investment movements							
Purchases of fixed assets					-	-	
Purchase of investments					-	-	
A4 Sub total	-	-	-	-	-	-	
Total payments	20,514	52,241	-	-	72,755	19,141	
Net receipts / (payments)	306	(46,526)	-	-	(46,220)	(9,012)	
A5 Transfers to / (from) funds							
Surplus / (deficit) for year	306	(46,526)	-	-	(46,220)	(9,012)	



Trustees Annual Report for the Period 1st April 2022 – 31st March 2023
Charity Number SC048505

Statement of Balances

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	8,248	49,105			57,353	66,365
	Surplus / (deficit) shown on receipts and payments account	306	(46,526)			(46,220)	(9,012)
						-	-
						-	-
	Cash and bank balances at end of year	8,554	2,579	-	-	11,133	57,353
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-
	Details			Fund to which asset belongs		Market valuation to nearest £	Market valuation to nearest £
B2 Investments						-	-
				Total		-	-
	Details			Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Current value (if available) to nearest £
B3 Other assets	Village Hall, School House & Car Park		Unrestricted		630,575		
				Total	630,575	-	-
	Details			Fund to which liability relates		Amount due to nearest £	Amount due to nearest £
B4 Liabilities						-	-
				Total		-	-
	Details			Fund to which liability relates		Amount due (estimate) to nearest £	Amount due (estimate) to nearest £
B5 Contingent liabilities						0	0
				Total		-	-
Signed on behalf of all the trustees	Signature			Print Name			



ARNGASK HALL

Trustees Annual Report for the Period 1st April 2022 – 31st March 2023
Charity Number SC048505

Notes to the Accounts

Section C Notes to the Accounts

C1 Nature and purpose of funds	<p>Unrestricted Fund The unrestricted fund includes ownership of the Glenfarg Village Hall (including the Hall, School House and Car Park), held in trust for the people of Glenfarg Village and surrounding area. The fund also covers provision of facilities for recreation and other occupation with the object of advancing education, community development and the improvement of the conditions of life of the inhabitants of the Glenfarg Community Council area.</p> <p>Restricted Fund 1 - Essential repairs and maintenance for the School House Restricted Fund 2 - Conversion of School House Restricted Fund 3 - Provision of Wifi Restricted Fund 4 - Other Restricted funds</p>
---------------------------------------	---

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants	n/a	n/a	0	0
			Total	-

C3 Trustee remuneration	No remuneration was paid during the period to any charity trustee or person connected to a trustee	x
--------------------------------	--	---

C4 Trustee expenses	No expenses were paid to any charity trustee during the period	x
----------------------------	--	---

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons	n/a	n/a	0	0

C6 Other information	None
-----------------------------	------



ARNGASK HALL

Trustees Annual Report for the Period 1st April 2022 – 31st March 2023
Charity Number SC048505

Additional Analysis(1)

Additional analysis (1)						
Analysis of receipts and payments						
1 Donations						
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Unrestricted Funds	1,150				1,150	90
Conversion of School House					-	-
Total	1,150	-	-	-	1,150	110
2 Grants						
	Unrestricted funds	Restricted funds			Total current period	Total last period
	to nearest £	to nearest £			to nearest £	to nearest £
Unrestricted Funds	3,250				3,250	250
Purchase of School House					-	-
Essential Repairs & Maintenance for School House					-	-
Conversion of School House		5,165			5,165	-
Purchase of Fixed Assets		300			300	1,282
Coffee Morning Support		250			250	200
Total	3,250	5,715			8,965	1,732
3 Gross receipts from other charitable activities						
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Hall Lets	11,255				11,255	6,605
Coffee Morning Income	4,435				4,435	1,431
Sale of Kitchen Equipment	730				730	270
Total	16,420	-	-	-	16,420	8,306
4 Payments relating directly to charitable activities						
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Wages	3,117				3,117	1,300
Cleaning	2,367				2,367	1,310
Electricity	8,405				8,405	4,421
Repairs	2,054	321			2,375	1,050
Insurance	2,247				2,247	1,947
Rates	81				81	78
Sundry Expenses	386				386	261
Essential Repairs & Maintenance for School House					-	170
Conversion of School House		51,370			51,370	6,871
Purchase of Fixed Assets	1,308	300			1,608	1,282
Coffee Morning Expenses	550	250			800	451
Total	20,515	52,241	-	-	72,756	19,141



ARNGASK HALL

Trustees Annual Report for the Period 1st April 2022 – 31st March 2023
Charity Number SC048505



ARNGASK HALL

Trustees Annual Report for the Period 1st April 2022 – 31st March 2023
Charity Number SC048505

Additional Analysis (2)

Additional analysis (2)						
5 Breakdown of unrestricted funds	General Unrestricted	Coffee Morning	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	1,150				1,150	90
Legacies					-	-
Grants	3,250				3,250	250
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	11,985	4,435			16,420	8,036
Transfer from Glenfarg Village Hall					-	-
Sub total	16,385	4,435	-	-	20,820	5,835
					-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	16,385	4,435	-	-	20,820	5,835
					-	-
Payments						
Expenses for fundraising activities	18,383	2,131			20,514	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities					-	10,348
Grants and donations					-	-
Governance costs:						
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
Sub total	18,383	2,131	-	-	20,514	5,999
					-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
					-	-
Total payments	18,383	2,131	-	-	20,514	5,999
					-	-
Net receipts / (payments)	(1,998)	2,304	-	-	306	(164)
					-	-
Transfers to / (from) funds						
					-	-
Surplus / (deficit) for year	(1,998)	2,304	-	-	306	(164)
					-	-
Nature and purpose of funds						
The unrestricted fund includes ownership of the Glenfarg Village Hall (including the Hall, School House and Car Park), held in trust for the people of Glenfarg Village and surrounding area. The fund also covers provision of facilities for recreation and other occupation with the object of advancing education, community development and the improvement of the conditions of life of the inhabitants of the Glenfarg Community Council area.						



ARNGASK HALL

Trustees Annual Report for the Period 1st April 2022 – 31st March 2023
Charity Number SC048505

Additional Analysis (3)

Additional analysis (3)						
6 Breakdown of restricted funds						
	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below		
	Essential repairs and maintenance for the School	Conversion of School House	Provision of Wifi	Other Restricted	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	-
Legacies					-	-
Grants		5,165		550	5,715	1,482
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	270
Sub total	-	5,165	-	550	5,715	1,752
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	-	5,165	-	550	5,715	1,752
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	411	51,280		550	52,241	8,793
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Sub total	411	51,280	-	550	52,241	8,793
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	411	51,280	-	550	52,241	8,793
Net receipts / (payments)	(411)	(46,115)	-	-	(46,526)	(7,041)
Transfers to / (from) funds						
Surplus / (deficit) for year	(411)	(46,115)	-	-	(46,526)	(7,041)
Nature and purpose of funds						
Year ended 31 March 2023						
Restricted Fund 1 - Essential repairs and maintenance for the School House						
Restricted Fund 2 - Conversion of School House						
Restricted Fund 3 - Provision of Wifi						
Restricted Fund 4 - Other Restricted Funds						
Year ended 31 March 2022						
Restricted Fund 1 - Essential repairs and maintenance for the School House						
Restricted Fund 2 - Conversion of School House						
Restricted Fund 3 - Provision of Wifi						
Restricted Fund 4 - Other Restricted Funds						