

ARNGASK HALL

(A Scottish Charitable Incorporated Organisation)

Annual Report & Financial Statements

For the year ended 31st March 2025

Scottish Charity No SC048505

ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st MARCH 2025

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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31st MARCH 2025

The trustees are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31st March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name Arngask Hall
Charity Number SC048505
Principal Address Glenfarg Community Centre
Greenbank Road
Glenfarg PH2 9NW

Website Address <https://www.glenfargcommunitycentre.org.uk>

Current Trustees

William Macpherson	Chairperson	
Christine Morton	Treasurer	
Ian Pilmer	Secretary	(appointed 28/11/24)
David Aird		(appointed 12/12/24)
John Armstrong		
Suzette Clarke		
Tim Corcoran		
Mark Crossey		
Samantha Ferrier		
Ian Gorrie		(appointed 28/11/24)
Rhiannon Harbayes		
Alice Mee		(appointed 28/11/24)
Elaine Morton		
Robert Morton		

Other Trustees who served during the year

Bryan Craig	(Resigned 28/11/24)
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Independent Examiner Alex Swanson
Braefauld, Duncruevie
PH2 9PD

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31st MARCH 2025

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

Glenfarg Community Centre 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.

Appointment of Trustees

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.

Organisational Structure

Arngask Hall (also 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.

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 FRSE). 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.

OBJECTS & ACTIVITIES

The organisation's charitable purposes and activities 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.

ACHIEVEMENTS & PERFORMANCE

Seven meetings have been held by the Board during the year and Foundation Scotland granted funds as a 'cost of living increase' support.

With a grant from Community and Renewable Energy Scotland, Foundation Scotland and Greener Living Fund the Arngask Hall has been equipped with Solar Panels and batteries enabling us to significantly reduce our carbon footprint and also make a considerable saving on cost of electricity.

The Glenfarg Community Transport Group has continued to use one of the rooms as its centre of operations. This gives a regular income to the Centre and has also enabled the hiring of an Administration Assistant with 75% funded by the Transport Group and 25% funded by Arngask Hall.

The use of the Centre as a general community meeting place continues to be supported by volunteers running the weekly Coffee Mornings and the 'Winter Warmer' scheme as well as the various dedicated interest groups. The 'Winter Warmer' scheme was supported by a grant from Perth & Kinross Council.

A body of volunteers regularly work in the grounds of the Centre to maintain its well-kept appearance.

As noted in the Administrative Details section, one trustee stood down during the year and 4 others joined. For the Trustee who stood down we thank him for his past service and for those who have joined we thank them for the willingness to contribute and for those who continue to serve we thank them for their continued support.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31st MARCH 2025

FINANCIAL REVIEW

Overview

The total income for the organisation was £93953, including grant funding of £40030. . The weekly coffee lounge generated a net income of £6539 and hall let income was £16900.

The total expenditure was £80505, including £43920 on the installation of solar panels.

For 2024-25 and onwards the Hospitality Group (formerly called The Village Inn Group) is working in partnership with Arngask Hall to develop the building to provide hospitality facilities for the whole village. Three Community Centre Trustees are on the Hospitality Group committee, and the Hospitality Group receipts and payments are included as a new designated fund within the overall Community Centre accounts figures. The Hospitality Group pop-up pub events generated a net surplus of £5576, and also brought in a balance of £7687 from events held in previous years. A further £4260 was spent on design and planning fees.

Grants were received from several organisations including Energy Savings Trust, Plunkett Foundation, Lochielbank Fund, Perth & Kinross Council and Glenfarg Community Council.

An overall surplus of £13448 was generated during the year. At the end of the year, £25763 was unrestricted funds, £9003 designated funds (for the Hospitality group activities) and £2021 restricted funds.

Investment Policy

The trustees are aware of their responsibilities for safeguarding the charity's assets. They regularly consider the political, economic legal and environmental factors that can affect funds and savings. The trustees have a duty to seek out suitable sources of income streams. The trustees have the power to invest funds in the best interests of the charity. To meet these ends the trustees have deposited funds in a current account operated by Bank of Scotland

Reserves Policy

Unrestricted funds at the end of the year were £25763. The Trustees have identified that reserves of between one and two years ordinary operating expenditure should held, the current level being just over one year's worth. The Trustees recognise that given the age and conditions of the hall it is important to maintain reserves at a level which can provide funds for essential or unexpected repairs.

FUTURE PLANS

The Trustees resolve to continue to provide a Community Centre that is a resource for the community to help maintain cohesion, reduce isolation and enhance group interests in a sustainable way, Work will continue to reduce the communities carbon footprint by supporting green initiatives and reducing the power demands of the Centre. Plans are in place to open up a new area to better provide a hospitality function for year-round use.

APPROVAL

This report was approved by the trustees on 12th June 2025 and signed on their behalf by:

William JS Macpherson

Name **William JS Macpherson**

Trustee & Chairperson

INDEPENDENT EXAMINERS REPORT

FOR THE YEAR ENDED 31st MARCH 2025

Independent Examiner's Report to the Trustees of Arngask Hall

I report on the accounts of the charity for the year ended 31st March 2025, which are set out on pages 7 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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The trustees consider that the audit requirement of Regulation (10)(1)(d) of the 2006 Regulations does not apply.

It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 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 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.

Independent Examiner's Statement

In connection with my examination, no matter came to my attention:-

1. which gives me reasonable cause to believe that in any material respect, the requirements
 - to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Alex Swanson

Alex Swanson

Braefauld, Duncricvie
Perth PH2 9PD

Date: 10th September 2025

STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE YEAR ENDED 31st MARCH 2025

Statement of Receipts & Payments

	Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2025	Total 2024
Receipts		£		£	£	£
Charitable Activities	5	28,543		-	28,543	24,030
Donations		490		1,586	2,076	4,019
Grants	6	250		39,780	40,030	12,320
Hospitality Group Income	7	-	21,081	2,000	23,081	
Interest Income		222			222	-
		29,505	21,081	43,367	93,953	40,369
Payments						
Charitable Activities	8	20,821		47,607	68,427	28,162
Hospitality Group Payments	7		12,078	-	12,078	28,162
		20,821	12,078	47,607	80,505	56,324
Net movement in funds		8,684	9,003	(4,240)	13,448	12,207
Transfers between funds		(1,727)		1,727	-	-
Surplus/(Deficit) for year		6,957	9,003	(2,513)	13,448	12,207

The Notes on pages 9 to 13 form an integral part of these accounts.

STATEMENT OF BALANCES

AS AT 31st MARCH 2025

Statement of Balances

	Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2025	Total 2024
Funds Reconciliation		£	£	£	£	£
Balance as at 1st April 2024		18,806	-	4,534	23,340	11,133
Surplus/(Deficit) for year		6,957	9,003	(2,513)	13,448	12,207
Balance as at 31 March 2025	9	25,763	9,003	2,021	36,787	23,340
Bank & Cash Balances						
Bank of Scotland		15,508	-	2,021	17,529	22,318
Charity Bank		10,222	-		10,222	
Cash in Hand		32		-	32	1,022
Village Inn Bank Account			9,003	-	9,003	1,022
		25,763	9,003	2,021	36,787	23,340
Other Assets						
Village Hall, Schoolhouse & Carpark		630,575		-	630,575	630,575
		-		-	-	-
		630,575	0	0	630,575	630,575
Liabilities						
Charitable Donation		-			-	869
		-	-	-	-	869

The Notes on pages 9 to **13** form an integral part of these accounts.

These accounts were approved by the trustees on 12th June 2025 and signed on their behalf by:

William JS Macpherson

Christine Morton

William JS Macpherson
Chairperson

Christine Morton
Treasurer

NOTES TO THE ACCOUNTS

AS AT 31st MARCH 2025

1. Basis of Preparation

These accounts have been prepared on the receipts & payments basis in accordance with:

- (a) The Charities and Trustee Investment (Scotland) Act 2005
- (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)

There have been no changes to the basis of preparation or to the previous year's accounts.

2. Fund Accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Designated funds are unrestricted funds that the trustees have set aside for particular purposes. The designation is administrative only and does not restrict the trustees' ability to apply the funds. At the end of the financial year the charity had one designated funds.
- (c) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes. At the end of the financial year the charity had four restricted funds.
- (d) The purposes of the funds are shown in Note 9.

3. Taxation

- (a) The charity is not liable to corporation tax or capital gains tax on its charitable activities.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

4. Transactions with trustees and related parties

- (a) No remuneration was paid to trustees or any persons connected with them during the year
- (b) Five trustees were reimbursed expenses totalling £2834 for purchases of materials for charitable activities.

5. Charitable Activity Income

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Hall Hire Income	16,900	-	16,900	15,298
Coffee Morning Income	7,943	-	7,943	7,346
Christmas Fayre/Shindig	3,601		3,601	1,386
Sale of kitchen equipment	100		100	-
	28,543	-	28,543	24,030

NOTES TO THE ACCOUNTS

AS AT 31st MARCH 2025

6. Grants

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Lochielbank Fund		3,500	3,500	6,500
Energy Savings Trust		34,980	34,980	
Plunkett Foundation (Hospitality Group)		2,000	2,000	
Perth & Kinross Council	250	1,000	1,250	5,820
Glenfarg Community Council Microgrant		300	300	-
	250	41,780	42,030	12,320

7. Hospitality Group Receipts and Payments

	Designated Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Receipts				
Balance from prior years	7,687		7,687	
Grants		2,000	2,000	
Trading Income	13,394		13,394	
Total Income	21,081	2,000	23,081	-
Payments				
Cost of Bar Stock	5,225		5,225	
Hall Rental	1,150		1,150	
Marketing and Advertising	200		200	
Bank Charges	21		21	
Legal & Professional Fees	4,260		4,260	
Equipment Purchase	1,222		1,222	
	12,078	-	12,078	-
Surplus / (Deficit)	9,003	2,000	11,003	-

NOTES TO THE ACCOUNTS

AS AT 31st MARCH 2025

8. Cost of Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Utilities	5,791	-	5,791	8,396
Telephone & Internet		606	606	473
Bookings & Caretaking	1,535		1,535	2,758
Cleaning	3,587		3,587	2,070
Schoolhouse Conversion			-	6,624
Repairs & Maintenance	1,756		1,756	1,046
General Expenses	583		583	559
Legal & Professional Fees	110	195	305	234
Insurance	3,174		3,174	3,037
Waste Collection	245		245	140
Coffee Lounge Expenses	1,397	7	1,404	1,004
Soup Lunch Expenses		425	425	642
Christmas Fayre / Shindig Expenses	729		729	243
Donations to other Charities		2,347	2,347	936
Purchase of Fixed Assets	1,914	44,025	45,939	-
			-	-
	20,821	47,607	68,427	28,162

NOTES TO THE ACCOUNTS

AS AT 31st MARCH 2025

9. Movement of Funds

	As at				As at
	01/04/2024	Receipts	Payments	Transfers	31/03/2025
<u>Unrestricted Funds</u>	£	£	£	£	£
General Fund	18,805	29,505	20,821	(1,727)	25,762
Total Unrestricted Funds	18,805	29,505	20,821	(1,727)	25,762
<u>Designated Funds</u>	£	£	£	£	£
Hospitality Group	-	21,081	12,078	-	9,003
Total Designated Funds	-	21,081	12,078	-	9,003
Restricted Funds					
Provision of Wifi	627	-	606	-	21
Soup Lunch	-	1,000	425	(575)	-
Hall Heaters	-	300	300		-
Charitable Donations	868	1,486	2,355		-
Hospitality Group (Plunkett Foundation)	-	2,000	-	-	2,000
Solar Panels	3,038	38,580	43,920	2,302	0
Total Restricted	4,534	43,367	47,606	1,727	2,021
Total Funds	23,339	93,953	80,505	-	36,787

NOTES TO THE ACCOUNTS

AS AT 31st MARCH 2025

10. Purpose of Funds

General Fund	Unrestricted funds that can be expended at the discretion of the trustees in furtherance of the objects of the charity.
Provision of WiFi	Funds to enable the provision of Wifi throughout the Community Centre.
Soup Lunch	Funds given by Perth and Kinross Council for provision of a weekly Warm Space and Soup Lunch facility for local people throughout the winter months
Solar Panels	Funds to be used for the provision of solar panels to the building.
Hall Heaters	Funds to be used for upgrading of the heating system in the main hall.
Hospitality Group	Funds to be used for further development of the building as a Hospitality space.
Charitable Donations	<p>Funds which have been collected by fundraising or donation with the express purpose of supporting other charitable organisations. Donations made to other charities during the year comprised:</p> <ul style="list-style-type: none">• £868.32 to Kinrossshire Volunteer Group and Rural Outreach Scheme as donations made at Soup Lunches January – March 2024• £202.16 to Broke not Broken, as the proceeds from the Coffee Lounge held on 19th December 2024• £1276.95 to Glenfarg and Duncricvie in Bloom as donations made at Soup Lunches October 2024 – March 2025

11. Transfer of Funds

£2302 was transferred from the General fund to the Solar Panel fund for purchase of the Solar Panels

£575 was transferred from the Soup Lunch fund to the General fund as hall rental costs for provision of Soup lunches.