GLENFARG COMMUNITY CENTRE

(A Scottish Charitable Incorporated Organisation)

Annual Report & Financial Statements

For the year ended 31st March 2026

Scottish Charity No SC048505

CONTENTS

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31st MARCH 2026

The trustees are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31st March 2026

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	Glenfarg Community Centre
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 (until 10/12/25)	
	Tamsin Kinnaird	Chairperson (from 10/12/25)	(appointed 25/9/25)
	Christine Morton	Treasurer	
	Ian Pilmer	Secretary	
	David Aird		
	John Armstrong		
	Suzette Clarke		
	Tim Corcoran		
	Isla Craig		(appointed 25/9/25)
	Samantha Ferrier		
	Ian Gorrie		
(	Alice Mee		
	Elaine Morton		
	Robert Morton		
	David Rutherford		(appointed 25/9/25)

Other Trustees who served during the year

	Rhiannon Harbayes	(Resigned 25/9/25)
	Mark Crossey	(Resigned 25/9/25)

Independent Examiner	Ross McConnell 3 High Street Kinross

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

Glenfarg Community Centre (formerly known as Arngask 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 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.

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

With previous grants awarded to the hall we have continued the work towards reducing our carbon footprint and make savings on cost of electricity, this work continued with the harmonisation of the main hall and community centre.

The Glenfarg Community Transport Group have continued to have sole use one of the rooms within the community centre for their operations and the weekly coffee mornings provides regular income to the Centre allowing the committee to undertake required maintenance work and progress plans for additional renovations in the following year.

The Centre continues to be the heart of the village and supports the community, through the Transport Group, the weekly coffee mornings, but additionally the winter Soup and Chat events and providing the venue for many local groups, such as babies and Toddlers, Scouts and many more.

A body of volunteers regularly work in the grounds of the Centre to maintain its well-kept appearance, the local gardener's group have had permission to move their operations into the grounds of the Community centre, although the actual move will take place in the following year.

As noted in the Administrative Details section, two trustees stood down during the year and three joined. For the Trustee who stood down we thank them 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.

FINANCIAL REVIEW

Overview

The total income for the organisation was £46348, including grant funding of £13089. . The weekly coffee lounge generated a net income of £8681 and hall let income was £19100

The total expenditure was £22250.

Grants were received from several organisations including Lochielbank Fund, Perth & Kinross Council and Glenfarg Community Council.

An overall surplus of £24098 was generated during the year. At the end of the year, £35743 was unrestricted funds and £16139 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 £35743. The Trustees have identified that reserves of between one and two years ordinary operating expenditure should be held, and the current level meets this. 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 25th June 2026 and signed on their behalf by:

Name **Tamsin Kinnaird**

Trustee & Chairperson

Independent Examiner's Report to the Trustees of Arngask Hall

I report on the accounts of the charity for the year ended 31st March 2026, which are set out on pages 7 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 ("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 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.

Ross McConnell, Chartered Accountant

3 High Street, Kinross
Date: xx July 2026

STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE YEAR ENDED 31st MARCH 2026

Statement of Receipts & Payments

	Note	Unrestricted Funds	Restricted Funds	**Total 2026**	Total 2025
Receipts		£	£	**£**	£
Charitable Activities	5	29,501	291	**29,792**	28,543
Donations		50	2,955	**3,005**	2,076
Grants	6	750	12,339	**13,089**	42,030
Interest Income		462		**462**	222
		30,764	15,584	**46,348**	72,872
Payments					
Charitable Activities	7	21,079	1,171	**22,250**	68,427
		21,079	1,171	**22,250**	68,427
Net movement in funds		9,685	14,413	**24,098**	4,444
Transfers between funds		295	(295)	**-**	-
Surplus/(Deficit) for year		9,980	14,118	**24,098**	4,444

The Notes on pages 9 to **11** form an integral part of these accounts.

Statement of Balances

	Note	Unrestricted Funds	Restricted Funds	**Total 2026**	Total 2025
Funds Reconciliation		£	£	**£**	£
Balance as at 1st April 2025		25,763	2,021	**27,784**	23,340
Surplus/(Deficit) for year		9,980	14,118	**24,098**	4,444
Balance as at 31 March 2026	8	35,743	16,139	**51,882**	27,784
Bank & Cash Balances					
Bank of Scotland		10,019	16,139	**26,159**	17,529
Charity Bank		25,685		**25,685**	10,222
Cash in Hand		39		**39**	32
		35,743	16,139	**51,882**	27,784
Other Assets					
Village Hall, Schoolhouse & Carpark		630,575	-	**630,575**	630,575
		-	-	**-**	-
		630,575	0	**630,575**	630,575
Liabilities					
Independent Examination		420		420	
		420	-	420	-

The Notes on pages 9 to **11** form an integral part of these accounts.

These accounts were approved by the trustees on 23rd April 2026 and signed on their behalf by:

Tamsin Kinnaird
Chairperson

Christine Morton
Treasurer

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 2026**	Total 2025
	£	£	**£**	£
Hall Hire Income	19,100		**19,100**	16,900
Coffee Morning Income	9,471	291	**9,762**	7,943
Fundraising income	930		**930**	3,601
Sale of kitchen equipment			**-**	100
	29,501	291	**29,792**	28,543

6. Grants

	Unrestricted Funds	Restricted Funds	**Total 2026**	Total 2026
	£	£	**£**	£
Lochielbank Fund	500	10,225	**10,725**	3,500
Energy Savings Trust			**-**	34,980
Plunkett Foundation (Hospitality Group)			**-**	2,000
Perth & Kinross Council	250	1,614	**1,864**	1,250
Glenfarg Community Council Microgrant		500	**500**	300
	750	12,339	**13,089**	42,030

7. Cost of Charitable Activities

	Unrestricted Funds	Restricted Funds	**Total 2026**	Total 2025
	£	£	**£**	£
Utilities	3,195		**3,195**	5,791
Telephone & Internet	583	21	**604**	606
Bookings & Caretaking	3,150		**3,150**	1,535
Cleaning	3,557		**3,557**	3,587
Repairs & Maintenance	4,108		**4,108**	1,756
General Expenses	669		**669**	583
Legal & Professional Fees			**-**	305
Insurance	3,333		**3,333**	3,174
Waste Collection	250		**250**	245
Coffee Lounge Expenses	1,073	7	**1,081**	1,404
Soup Lunch Expenses		339	**339**	425
Fundraising expenses	258		**258**	729
Donations to other Charities		304	**304**	2,347
Purchase of Fixed Assets	903	500	**1,403**	45,939
			-	-
	21,079	1,171	**22,250**	68,427

8. Movement of Funds

	As at 01/04/2025	Receipts	Payments	**Transfers**	As at 31/03/2026
Unrestricted Funds	£	£	£	**£**	£
General Fund	25,762	30,764	21,079	**295**	35,742
Total Unrestricted Funds	25,762	30,764	21,079	**295**	35,742
Restricted Funds					
Provision of Wifi	21		21		-
Warm Spaces	-	770	339	(295)	136
Hospitality Group	2,000	1,435			3,435
CCTV		500	500		-
Kitchen Equipment		1,848			1,848
Archive Room		1,500			1,500
Electricity Conversion	0	9,221			9,221
Charitable Donations		311	311		-
Total Restricted	2,021	15,584	1,171	**(295)**	16,140

9. 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.
Warm Spaces	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
Hospitality Group	Funds to be used for further development of the building as a Hospitality space.
CCTV	Fund for purchase of CCTV system for the Community Centre
Kitchen Equipment	Fund for purchase of equipment to upgrade the Schoolhouse kitchen
Archive Room	Fund to provide suitable storage and archive furniture within the archive room
Electricity Conversion	Fund for integration the electricity systems between the main hall and schoolhouse buildings.
Charitable Donations	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: • £303.57 to Broke not Broken, as the proceeds from the Coffee Lounge held on 18th December 2025

10. Transfer of Funds

£295 was transferred from the Warm spaces fund to the General fund as hall rental costs for provision of Soup lunches.