Scottish Charity No: SC048505

GLENFARG COMMUNITY CENTRE

(A Scottish Charitable Incorporated Organisation)

Annual Report & Financial Statements

For the year ended 31 March 2026

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GLENFARG COMMUNITY CENTRE
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2026

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

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	Glenfarg Community Centre		
Charity Number	SC048505		
Principal Address	Glenfarg Community Centre Greenbank Road Glenfarg PH2 9NW		
Registered Address	Lyndhurst Ladeside Glenfarg PH2 9NZ		
Website Address	glenfargcommunitycentre.org.uk		
Current Trustees	Tamsin Morgan	Chairperson (from 10/12/25)	(appointed 25/9/25)
	William Macpherson	Chairperson (until 10/12/25)	
	Christine Morton	Treasurer	
	Ian Pilmer	Secretary	
	David Aird		
	John Armstrong		
	Suzette Clarke		
	Tim Corcoran		
	Isla Craig		(appointed 25/9/25)
	Samantha Ferrier		
	Iain 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	Alison Franks Cornerstone Accounting Ltd 11 Erngath Road Bo'ness EH51 9DP		

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.

Organisational Structure

Glenfarg Community Centre (formerly known as Arngask Hall) is held in trust for the people of Glenfarg village and the surrounding area. The hall is managed by a Board of Trustees for the benefit of the community. The objectives of the Trust are contained in the constitution and are noted below.

Appointment of Trustees

The Charity must have a minimum of 5 and maximum of 15 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.

OBJECTS & ACTIVITIES

The organisation's charitable purpose is 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.

ACHIEVEMENTS & PERFORMANCE

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

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

A body of volunteers regularly work in the grounds of the Centre to maintain its well-kept appearance and the local gardeners group has had permission to move their operations into the grounds of the Centre which will take place in the following year.

With previous grants awarded to the Centre, we have continued the work towards reducing our carbon footprint and making savings on our electricity costs.

Seven Board meetings have been held during the year. As noted in the Administrative Details section, two trustees stood down during the year and three were appointed. For the Trustees who stepped down, we thank them for their past service; for those who have joined, we thank them for their willingness to contribute; and for those who continue to serve, we thank them for their continued support.

FUTURE PLANS

The Trustees resolve to continue to provide a 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.

FINANCIAL REVIEW

Overview

An overall surplus of £24,098 was generated during the year (2025: £4,444).

Total income for the charity was £46,348, including grant funding of £13,089. Hall letting income was £19,100 (up from £16,900 last year), and the weekly coffee lounge generated a net income of £8,681 (up from £6,539 last year). Total expenditure was £22,250.

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

At the end of the year, £35,742 was held in unrestricted funds and £16,140 in restricted funds.

Reserves Policy

Unrestricted funds at the end of the year were £35,743. 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.

APPROVAL

This report was approved by the trustees on 25 June 2026 and signed on their behalf by:

Tamsin Morgan

Tamsin Morgan
Trustee & Chairperson

Independent Examiner's Report to the Trustees of Glenfarg Community Centre

I report on the accounts of the charity for the year ended 31 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 (as amended), and
   - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations (as amended)

   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.

Alison Franks

Alison Franks
Chartered Accountant

Cornerstone Accounting Ltd
11 Erngath Road
Bo'ness
EH51 9DP

Date: 9 November 2026

GLENFARG COMMUNITY CENTRE
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted Funds	Restricted Funds	**Total 2026**	Total 2025
Receipts		£	£	**£**	£
Receipts from 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
		30,763	15,585	**46,348**	72,872
Payments					
Costs of charitable activities	7	21,079	1,171	**22,250**	68,427
		21,079	1,171	**22,250**	68,427
Net movement in funds		9,684	14,414	**24,098**	4,444
Transfers between funds		295	(295)	**-**	-
Surplus for the year		9,979	14,119	**24,098**	4,444
Total funds brought forward		25,763	2,021	**27,784**	23,340
Total funds carried forward		35,742	16,140	**51,882**	27,784

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

GLENFARG COMMUNITY CENTRE
STATEMENT OF BALANCES
AS AT 31 MARCH 2026

Statement of Balances

	Notes	Unrestricted Funds	Restricted Funds	**Total 2026**	Total 2025
Bank & Cash Balances		£	£	£	£
Bank of Scotland		10,018	16,140	**26,159**	17,529
Charity Bank		25,685	-	**25,685**	10,222
Cash in Hand		39	-	**39**	32
		35,742	16,140	**51,882**	27,784
Charity funds		£	£	**£**	£
Total charity funds	8	35,742	16,140	**51,882**	27,784
Other Assets					
Village Hall, Schoolhouse & Carpark		No valuation provided	-	No valuation provided	No valuation provided
Rental income due		256	-	**256**	2,480
		630,831	-	**630,831**	633,055
Liabilities					
Independent Examination		576	-	**576**	-
Hall deposits held		100	-	**100**	-
		676	-	**676**	-

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

These accounts were approved by the trustees on 25 June 2026 and signed on their behalf by:

Tamsin Morgan *Christina Morton*

Tamsin Morgan **Christine Morton**
Chairperson 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)

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.

(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 five 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 £2,834 for purchases of materials for charitable activities.

5. Receipts from charitable activities

	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**	3,600
Sale of kitchen equipment	-	-	**-**	100
	29,501	291	**29,792**	28,543

6. Grants

	Unrestricted Funds	Restricted Funds	**Total 2026**	Total 2025
	£	£	**£**	£
Lochielbank Fund	500	10,225	**10,725**	3,500
Perth & Kinross Council	250	1,614	**1,864**	1,250
Glenfarg Community Council Microgrant	-	500	**500**	300
Energy Savings Trust	-	-	**-**	34,980
Plunkett Foundation (Hospitality Group)	-	-	**-**	2,000
	750	12,339	**13,089**	42,030

7. Costs of charitable activities

	Unrestricted Funds	Restricted Funds	**Total 2026**	Total 2025
	£	£	**£**	£
Fundraising expenses	258	-	**258**	729
Coffee Lounge Expenses	1,073	7	**1,080**	1,404
Soup Lunch Expenses	-	339	**339**	425
Utilities	3,195	-	**3,195**	5,790
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
Legal & Professional Fees	-	-	**-**	305
Insurance	3,333	-	**3,333**	3,174
Waste Collection	250	-	**250**	245
Donations to other Charities	-	304	**304**	2,347
Purchase of Fixed Assets	903	500	**1,403**	45,939
Administration Expenses	658	-	**669**	583
Bank charges	11	-	**11**	-
	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	25,763	30,763	(21,079)	295	35,742
Total Unrestricted Funds	25,763	30,763	(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	-	9,221	-	-	9,221
Charitable Donations	-	311	(311)	-	-
Total Restricted	2,021	15,585	(1,171)	(295)	**16,140**
Total Funds	27,784	46,348	(22,250)	**-**	**51,882**

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 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	Funds for the purchase of a CCTV system for the Centre.
Kitchen Equipment	Funds for the purchase of equipment to upgrade the Schoolhouse kitchen.
Archive Room	Funds to provide suitable storage and furniture within the archive room.
Electricity Conversion	Funds for integration of the electricity systems between the Centre and Schoolhouse buildings.
Charitable Donations	Funds which have been collected through fundraising or donation for the support of other charitable organisations.

Donations made to other charities during the year comprised:

- £303.57 to Broke not Broken, being the net proceeds (after charges) from the Coffee Lounge held on 18 December 2025.

10. Transfer of Funds

£295 was transferred from the Warm Spaces fund to the General fund in lieu of hall rental costs for the provision of Soup lunches.