

The Sandison Hall – St Fillans

Registered Charity Number SC014890

Report and Accounts

For the year from

1st January 2025 to 31st December 2025

Trustees Report for 2025

Management

The Sandison Hall (the "Hall") is the Village Hall for the residents of St Fillans, Perthshire.

The Trustees of the Hall during 2025 were:

Professor S Howell (Chairman) Appointed 10 February 2024)
Mrs P Forrester (Secretary) (Appointed 29 February 2016)
Mr A J Brown (Treasurer) (Retired 24 October 2025)
Mr G R Cunningham (Appointed 16 June 2020)
Mrs A Gavigan (Treasurer) (Appointed 24 October 2025)
Mr T Green (Appointed 23 October 2025)
Revd C Dobney (Appointed 26 January 2021)

In addition to the Trustees, management of the Hall is vested in a Committee which has, as its members, representatives chosen by the various clubs and societies which utilise the Hall. The Committee meets on average every three months.

The objects of the Hall are:

- a) in association with the inhabitants, voluntary organisations and local authority, to provide opportunities for the residents of St Fillans and the surrounding area, without distinction of political, religious or other opinion, to share in a common effort to promote educational, cultural, recreational, social and other like activities with the object of improving the social welfare and conditions of life for the said residents;
- b) to provide for the management, upkeep, maintenance and preservation of the Hall;
- c) to raise funds by way of subscription and any other lawful means;
- d) to do all things lawful for the general benefit of members and the community.

Results

The accounts for the Hall are prepared on a receipts and payments basis. Some of the funds of the Hall are restricted but there are no expendable or permanent endowment funds.

Despite the impact of higher electricity bills, an operating deficit of only £935 arose after accrual was made for advance rental payments, Wifi grant utilisation and a grant for Warm Space initiatives in 2025.

Expenditure was restricted to essentials, particularly maintaining heating, as required and insurance, and only necessary repairs. The front door has been replaced, and a new Fire Alarm System has been installed.

Approved by the Trustees on 6th February 2026 and signed on their behalf by Steve Howell.



Independent Examiners Report on the Accounts of The Sandison Hall

Registered Charity Number SC014890

For the period from 1st January 2025 to 31st December 2025

I report on the accounts of The Sandison Hall as set out on pages 3 to 5.

Respective responsibility 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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. 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

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 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

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 which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Gordon McDowell
The White House
22 Dundurn Walk
St Fillans
Crieff
PH6 2NA

Date:

11/2/26

The Sandison Hall**Income and expenditure account****For the year from 1st January 2025 to 31st December 2025**

Income	Note	2025 £	2024 £
Rent from users	1	2,905	2,874
Subscriptions		910	470
Donations		2,303	2,604
Gift Aid	2	350	366
Fund Raising		511	713
Grants received	3	30,680	3,128
Investment income received		89	89
Total income		37,737	10,244
Expenditure			
Insurance		948	914
Heating and lighting	4	4,246	4,165
Cleaning supplies		50	48
Repairs and maintenance		2,908	1,553
Wifi Installation		900	930
Warm Spaces		1,312	
Deposit for Annexe Hut		1,000	259
Miscellaneous		59	
Total expenditure		11,425	7,869
Transfers:			
To Start up fund			550
To advance rental			100
To Wifi Fund		620	620
To Warm Space Fund		1,132	1,328
To Annexe Hut Fund		(29,000)	
Operating (Deficit) / Surplus		(935)	(223)

The Sandison Hall
Balance Sheet
As at 31st December 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank		38,548	12,413
Cash on deposit		5,916	5,838
Burns night ticket fund			2,363
Total assets		44,465	20,614
Represented by:			
Unrestricted funds			
General Fund			
Opening balance		15,454	15,677
Operating surplus		(935)	(223)
Closing balance		14,518	15,454
Restricted funds		30,000	
Fund for new regular events start up costs			
Opening balance		750	200
Transfer from General Fund		-	550
		<u>750</u>	<u>750</u>
Annexe Building Fund		29,000	
Wifi Funding		-	620
Advance rental		-	100
Warm Space Fund		196	1,328
Burns Supper		-	2,363
Total Funds		<u>44,465</u>	<u>20,614</u>

The accounts were approved at a meeting of the Trustees held in St Fillans on 6th February 2026



A Gavigan
Treasurer and Trustee.



Professor S Howell
Chairman and Trustee

The Sandison Hall
Notes to the accounts
For the year ended 31st December 2025

1. Rent

Rent was received from the following for their utilisation of the Hall.

	2025	2024
	£	£
St Fillans Scottish Country Dance Club	500	250
Polling Station	-	600
Warm Spaces and Aquila	900	
Other users	1505	2,024
Total rents received	2,905	2,874

2. Gift Aid

The Gift Aid Recovery was received during 2025 was in respect of subscriptions and donations received during 2024 and 2025.

3. Grants

An Administration grant of £500 was received from Perth and Kinross Council covering the periods ending March 2024 and 2025. A further grant of £180 was received to enable the Hall to be used for warm space events. A Grant of £30,000 was received from SSE Renewables to enable the building of an annexe to the hall primarily to house the Village Archive and records.

4. Heat and light

A new 3-year contract on fixed terms was entered into effective 1st April 2023 and expiring on 30th June 2026.

5. Repairs

Repairs include:

1) Front door replacement balance	£800
2) Replacement Fire Alarm System	£1940
3) Sundry expenses	£169
	<u>£2909</u>

6. Assets

The Trust owns the Hall, which stands on rented land. In the opinion of the Trustees, this ownership has no tangible value.