

KILTARLITY HALL ASSOCIATION
(Charity Registered in Scotland – SC023358)

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2026

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TRUSTEES' ANNUAL REPORT
For the Year Ended 28 February 2026

The trustees have the pleasure in presenting their report together with the financial statements and the independent examiner's report for the year to 28 February 2026

Reference & Administrative Information

Charity Name

Kiltarlity Hall Association

Charity No

SC023358

Address

C/o Linda Bell, Allarburn Park, Kiltarlity

Current Trustees

Veronica Tervet	Chairman
Catherine MacRitchie	Vice Chairman
Linda Bell	Treasurer / Secretary
Carol Grant	
Sheila Moir	
Mike Thornbury	
Graham Bell	appointed 15.07.2025

Structure Governance & Management

Constitution

The charity is an unincorporated association. It is governed by its constitution.
The association was granted charitable status by OSCR on 29 May 1996.

Appointment of Trustees

The trustees are all members of the management committee. They are elected at the AGM for a period of one year and shall be eligible for re-election. The office bearers are elected by the committee from its members for a period of one year. They are also available for re-election.

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TRUSTEES' ANNUAL REPORT - (cont'd)
For the Year Ended 28 February 2026

Objectives & Activities

Charitable purposes

The purpose of the charity is to maintain the upkeep of Kiltarlity Village Hall.

Activities & Achievements

The charity provides a location and facilities for the local community. It manages and maintains the Regular ongoing maintenance work includes cleaning, repair work, maintaining the outside grass. The upkeep is generally funded by hall rentals and various fundraising activities.

Financial Review

The main source of income is from fundraising activities. In the year to 28 February 2026, hall lets have decreased to £7,278 (2025: £7,535). The main fundraising activities during the year were, Belladrum festival and whist drives. The net fundraising income for the year was £9,244 (2025: £9,187).

Payments in the year, other than those relating to fundraising activities, totalled £42,239 (2025: £15,102). The main expenditure being renovation of the toilets and the installation of solar panels and battery storage. Unrestricted funds were £16,879 (2025: £25,390). There are no restricted funds at the year-end (2025: £0).

Reserves Policy

The Trustees' policy is to maintain reserves at around 2-3 months of normal running costs in order to meet commitments and to cover any unexpected expenditure.

Approved by the Trustees and signed on their behalf by:

Signature: Linda Bell

Printed: LINDA BELL

(name and position)

Date: 27.05.2026

KILTARLITY HALL ASSOCIATION
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Statement of Receipts and Payments for the Year Ended 28 February 2026

	Notes	Unrestricted Funds £	Restricted Funds £	2026 Total £	2025 Total £
Receipts					
Voluntary Receipts					
Donations	4	165	-	165	210
Grants	5		16,741	16,741	-
Fundraising	6	11,150	-	11,150	10,634
Receipts from Charitable Activities					
Hall Lets		7,278	-	7,278	7,535
Total Receipts		<u>18,593</u>	<u>16,741</u>	<u>35,334</u>	<u>18,379</u>
Payments					
Cost of Fundraising	7	1,606	-	1,606	1,447
Cost of Charitable Activities	8	25,198	16,741	41,939	14,802
Grants & Donations		300	-	300	300
Total Payments		<u>27,104</u>	<u>16,741</u>	<u>43,845</u>	<u>16,549</u>
Surplus / (Deficit) for the year		<u>- 8,511</u>	<u>-</u>	<u>- 8,511</u>	<u>1,830</u>

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Statement of Balances as at 28 February 2026

	Unrestricted Funds £	Restricted Funds £	2026 Total £	2025 Total £
Funds Reconciliation				
Opening cash and bank balances	25,390	-	25,390	23,560
Surplus / Deficit	- 8,511	-	- 8,511	1,830
	<u>16,879</u>	<u>-</u>	<u>16,879</u>	<u>25,390</u>

Bank and Cash Balances	£	£
Bank current account	<u>16,880</u>	<u>25,390</u>

Other Assets (unrestricted)	£	£
Hall	50,000	50,000
Equipment	3,662	3,662
Payments on account	-	-
	<u>53,662</u>	<u>53,662</u>

Other Liabilities (unrestricted)	£	£
Payments due	<u>1,222</u>	<u>678</u>

All funds are unrestricted as at 28 February 2026

Approved by the trustees and signed on their behalf by:

Signature: Linda Bell

Printed: LINDA BELL

(name and position)

Date: 27.05.2026

KILTARLITY HALL ASSOCIATION
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Notes to the Accounts - For the Year Ended 28 February 2026

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts Scotland 2006 (as amended).

2 Nature and Purpose of Funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain an unrestricted fund for the day to day running of the Association.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3 Related Party Transactions

The trustees did not receive any remuneration or expenses during the year.

4 Donations received

	Unrestricted Funds	Restricted Funds	2026 Total	2025 Total
	£	£	£	£
Other donations	165	-	165	210

5 Grants

	Unrestricted Funds	Restricted Funds	2026 Total	2025 Total
	£	£	£	£
The Energy Saving Trust	-	16,741	16,741	-

6 Fundraising Receipts

	Unrestricted Funds	Restricted Funds	2026 Total	2025 Total
	£	£	£	£
Belladrum	9,793	-	9,793	9,121
Whists	1,357	-	1,357	1,513
Other	-	-	-	-
	11,150	-	11,150	10,634

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Notes to the Accounts - For the Year Ended 28 February 2026

7 Costs of Fundraising

	Unrestricted Funds	Restricted Funds	2026 Total	2025 Total
	£	£	£	£
Belladrum	1,606	-	1,606	1,447
Whist	-	-	-	-
	1,606	-	1,606	1,447

8 Cost of Charitable Activities

	Unrestricted Funds	Restricted Funds	2026 Total	2025 Total
	£	£	£	£
Heat and light	4,436	-	4,436	3,900
Insurance	1,341	-	1,341	1,232
Maintenance and repairs	18,942	16,741	35,683	9,520
Subscriptions	397	-	397	100
Sundry	82	-	82	50
	25,198	16,741	41,939	14,802

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Independent Examiners Report to the Trustees of Kiltarlity Hall Association

I report on the financial statements of the charity for the year ended 28 February 2026 which are set out on pages 4 to 7.

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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's 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 as required 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 the 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 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 has come 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 the 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.

Name Jennifer MacColl

Relevant Professional qualification / professional body:
Chartered Accountant (ICAS)

Address: 31 Camaultmuir
Kiltarlity
Inverness-shire

Signature: 

Date: 27.05.2026