

APPENDIX 1



Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	31	Oct	2024	To	30	Oct	2025

Office of the Scottish Charity Regulator

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Forfar Old People's Hall SCIO
SC053112
Albion House
52, East High Street
Forfar
Postcode DD8 2EG

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	William McLeod	Chairman		
2	Mrs Isobel Ross	Secretary		
3	Neil Hansom	Treasurer		
4	William Hardie			
5	George McLean	Chair of management committee		
6	Mrs Dorothy McSkimming			
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The hall was established by Deed of Trust in 1965, to which have been added, a number of supplementary deeds, the most recent dated June 1998.

The Trust made an application to OSCR to transfer Forfar Old People's Hall (SC020405) to a SCIO (Scottish Charitable Incorporated Organisation) and this was registered from 8th February 2024.

The Trust completed the transfer of its assets to the SCIO during the year.

Trustee recruitment and appointment

Trustees are appointed from a range of community groups to ensure a wide spread of community groups.

Objectives and activities

Charitable purposes

The objects of the Trustees being to provide a community hall for the old people of the community of Forfar and environs.

The objective of both the trustees and the management committee is to ensure that the hall remains in good condition and is accessible for community groups of all ages. Given the level of usage, it is felt that the aims of the original trustees are being met in an effective manner.

Summary of the main activities in relation to these objects

The hall is managed by a Trustees Committee, which oversees the maintenance of the property to ensure it meets acceptable standards. This committee depends on contributions from the public, generally in the form of legacies. Money is invested to provide a fund for the maintenance of the property together with improvement works.

A Management Committee handles the day to day running of the hall and employs a caretaker who deals with the users and carries out cleaning duties.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

The Trustees welcome donations, usually from local sources, to ensure the financial future viability of the Hall.

Given the careful operation of the Hall by the Management Committee the use of the Hall has increased

The previous Trust's bank balance of £46,170 has been included as a donation to the SCIO during the year and all assets have now been transferred into the name of the SCIO.

A donation of £15,238 has been received from the Forfar Old Age Pensioners Association as a result of closure of their own bank account at their request.

After deduction of the above donations an operating surplus of £3,633 has been achieved. The Trustees consider that the Trust has adequate resources to continue for the foreseeable future.

Financial review

Brief statement of the charity's policy on reserves

Details of any deficit

Donated facilities and services (if any)

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Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	Signed William McLeod	
Full name(s)	WILLIAM MCLEOD	
Position (e.g. Chair)	Chair	
Date	30.04.2026	

Forfar Old People's Hall SCIO

SC053112



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	31	Oct	2024		30	Oct	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	62,908				62,908	-
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings	6,148				6,148	-
Rents from land & buildings	12,945				12,945	-
Gross receipts from other charitable activities					-	-
					-	-
A1 Sub total	82,001	-	-	-	82,001	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	82,001	-	-	-	82,001	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	14,132				14,132	-
Grants and donations	200				200	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs	2,628				2,628	-
Other	-				-	-
					-	-
A3 Sub total	16,960	-	-	-	16,960	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	16,960	-	-	-	16,960	-
Net receipts / (payments)	65,041	-	-	-	65,041	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	65,041	-	-	-	65,041	-

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	-				-	-
	Surplus / (deficit) shown on receipts and payments account	65,041				65,041	-
						-	-
	Cash and bank balances at end of year	65,041				65,041	
(Agree balances with receipts and payments account(s))							

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments	Investments at market value	General Fund	171,089	
		Total	171,089	

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets	Property - Hall	General Fund		65,000	
			Total		65,000

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
		Total		

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total		

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
(signed) William McLeod	WILLIAM MCLEOD	30.04.26
(signed) William Hardie	WILLIAM HARDIE	30.04.26

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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 a general fund for the day-to-day running of the Club. The trustees also maintain a Fabric fund to provide for the maintenance of the property together with improvement works.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b) x

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
See below			

C6 Other information

During the year, the Trust paid legal and professional fees of £900 to W & J S Gordon, Solicitors, a firm of which Mr William Hardie (Trustee) is the proprietor. The fees were necessary to complete the transfer of the Trust to a SCIO. There were no amounts outstanding at the year end.

Forfar Old People's Hall SCIO

SC053112

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donation from OAP Association	16,738				16,738	
Transfer from Trust to SCIO	46,170				46,170	
					-	
					-	
Total	62,908	-	-	-	62,908	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Insurance	1,264				1,264	
Telephone	555				555	
Wages	6,309				6,309	
Repairs & Maintenance	1,095				1,095	
Heat & Light	3,230				3,230	
Equipment	890				890	-
Miscellaneous	789				789	
					-	-
					-	-
					-	-
Total	14,132	-	-	-	14,132	-

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General Fund	Unrestricted fund 2 - enter name of fund below Fabric Fund	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	47,670	15,238			62,908	
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings	5,701	447			6,148	
Rents from land & buildings	12,945				12,945	
Gross receipts from other charitable activities					-	-
Sub total	66,316	15,685	-	-	82,001	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	66,316	15,685	-	-	82,001	-
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	14,132				14,132	
Grants and donations	200				200	
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs	2,628				2,628	
Sub total	16,960	-	-	-	16,960	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	16,960	-	-	-	16,960	-
Net receipts / (payments)	49,356	15,685	-	-	65,041	-
Transfers to / (from) funds						
Surplus / (deficit) for year	49,356	15,685	-	-	65,041	-

Nature and purpose of funds

Forfar Old People's Hall SCIO

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds	

APPENDIX 3



Independent examiner's report on the accounts v2							
Charity name		Forfar Old People's Hall SCIO					
Registered charity number		SC053112					
Period start date				Period end date			
Day	Month	Year		Day	Month	Year	
31	Oct	2024	to	30	Oct	2025	
Set out on pages		One to Ten					

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 2006 Accounts 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 the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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 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,

Signed:
Name:

ANGELA HAIG
Angela Haig

Date:

05/05/2026

Relevant professional qualification(s) or body (if any):

BA CA CTA

Address:

EQ Accountants Limited
Westby
64 West High Street
Forfar DD8 1BJ