

Charity Registration No. SCO17035 (Scotland)

Ballygrant Hall Association
Financial Results
For year ended 31st December 2025

Charity Registration No. SC017035 (Scotland)

BALLYGRANT HALL ASSOCIATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees	Mrs E Morris Miss S McKellar Mrs S MacArthur Mr J Morris Miss L Currie Mrs C Morris Mrs M Brown Miss Lauren MacEachern (appointed 16 March 26) Mrs Fiona Thompson (appointed 16 March 26)
Charity number (Scotland)	SC017435
Independent examiner	Jean Connor AFA FFTA 26 Charlotte Street Port Ellen Isle of Islay PA42 7DF
Bankers	Royal Bank of Scotland Main Street Bowmore Isle of Islay Argyll PA43 7JJ

The trustees present their report and accounts for the year ended 31 December 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended).

Objectives and activities

The principal objective of the organisation was to provide a facility for community use and since the building of the hall the objectives have been to ensure the upkeep and use of the facility will continue.

Promote local activities through hiring hall to other organisations.

Encourage culture and heritage through our annual Burns Supper.

Bring the community together at Hogmanay with our annual celebration.

Assist the local community by providing a venue for meetings and functions, used regularly by organisations such as NFU, farming community and RNLI.

Provide a venue and cater for weddings.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

Charitable activities

We had several lets throughout the year including coming to a total of £1,940.00

We raised £952.53 from a well-attended Ceilidh in July 25.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three- and six-month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The organisation had a general surplus of £619. This is due to a refund for water rates. Total funds at the end of the year were £7,689 all of which were general funds.

Principal funding sources

The principal funding came from Hall Hires.

Investment policy and objectives

The Trustees have considered the most appropriate policy for investing funds and have found that short to medium term investment of funds should be held in a mixture of current and high interest accounts.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Plans for future periods

The charity has had works approved and funded by Islay Energy Trust for solar panel, heaters, insulation and a new front door. This is in the planning stage and is awaiting building warrants. We hope work will be completed in 2026.

The trustees will continue to hire the facility for wedding and events and to support the fundraising.

Structure, governance and management

Governing document

The organisation is governed by a trust deed.

The trustees who served during the year were:

Mrs E Morris

Miss S McKellar

Mrs S MacArthur

Mr J Morris

Miss L Currie

Mrs M Brown

Recruitment and appointment of new trustees

New Trustees will be nominated by the existing Trustees and will be approved by all Trustees.

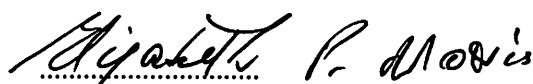
Organisational structure

The organisation is run by the Trustees who are also the management committee.

Induction and training of new trustees

Most new Trustees are familiar with the practical work of the charity, by living within the local community.

The trustee report was approved by the Board of Trustees.



Mrs L Morris

Trustee

Dated: 25/9/26

Independent Examiner's Report to the Trustees of Ballygrant Hall Association

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 4 to 9.

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 trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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.

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
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts 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: Jean Connor

Relevant Professional qualification/professional body: IFA FFTA

Address: 26 Charlotte Street, Port Ellen, Isle of Islay PA42 7DF

Date: 20/9/26.

Ballygrant Hall Association
Receipts and Payments Account
For year ended 31 December 2025

Page 4.

	U/rest Funds £	2025 Rest Funds £	Total Funds £	2024 Total Funds £
<u>Receipts</u>				
Donations	317	0	317	1,710
Legacies	0	0	0	0
Grants	0	0	0	5,500
Receipts from fundraising activities	953	0	953	1,371
Gross trading receipts	1,940	0	1,940	1,520
Income from investments other than land and buildings	69	0	69	108
Rents from land & buildings	0	0	0	0
Gross receipts from other charitable activities	2,368	0	2,368	0
Total Receipts	5,647	0	5,647	10,209
<u>Payments</u>				
Expenses for fundraising activities	330	0	330	0
Gross trading payments	0	0	0	0
Investment management costs	0	0	0	0
Payments relating directly to charitable activities	4,688	0	4,688	3,784
Governance costs:	0	0	0	0
Audit / independent examination	0	0	0	258
Preparation of annual accounts	0	0	0	0
Legal costs	0	0	0	0
Other	0	0	0	0
Total Payments	5,018	0	5,018	4,042
Net receipts/Payments before transfers	629	0	629	6,167
Transfer to/from funds	0	0	0	0
Surplus/deficit for the year	629	0	629	6,167

Ballygrant Hall Association

Page 5.

Statement of Balances**As at 31 December 25****Cash Funds**

Cash and Bank Balance at start of year

Net Surplus/Deficit

Cash and Bank Balance at end of year

General	Restricted	Total	Restated Total
	2025		2024
£	£	£	£
7,071	0	7,071	16,238
629	0	629	-9,167
<u>7,699</u>	<u>0</u>	<u>7,699</u>	<u>7,071</u>

Other Assets

Fixtures & Fittings

2025	2024
£	£
0	0
<u>0</u>	<u>0</u>

Liabilities

Accountant

2025	2024
£	£
317	0
<u>317</u>	<u>0</u>

Signature



Print

E MORRIS

Date of Approval

25/9/26

Ballygrant Hall Association

Notes to the Accounts

For year ended 31 December 2025

Trustees Remuneration

No Trustee were remunerated (2024 Nil)

Trustees Expenses

The following Trustees received re-imbursement for costs incurred on behalf of the organisation.

No Trustee received re-imbursement (2024 Nil)

Transactions with Trustees and Connected Persons

The following Trustee was reimbursed for the following expenses:

There were no transactiins with connected persons (2024 Nil)

Ballygrant Hall Association

Page 7.

Analysis of Receipts**For year ended 31 December 2025**

	U/rest Funds £	2025 Rest Funds £	Total Funds £	2024 Total Funds £
<u>Donations</u>				
General Donations	317	0	317	0
	317	0	317	0
<u>Grants</u>				
Other grants	0	0	0	0
	0	0	0	0
<u>Receipts from fundraising</u>				
Fundraising	953	0	953	0
	953	0	953	0
<u>Receipts from Other Charitable Activities</u>				
Hall Hire	1,940	0	1,940	4,475
Refund Scottish Water	2,368	0	2,368	0
	4,308	0	4,308	4,475
<u>Income from Investments</u>				
Interest Received	69	0	69	102
	69	0	69	102
TOTAL RECEIPTS	5,647	0	5,647	4,577

Ballygrant Hall Association

Page 8.

Analysis of Payments**For year ended 31 December 2025**

	U/rest	2025	Total	Restated
	Funds	Rest	Funds	Total
	£	Funds	Funds	Funds
	£	£	£	£
<u>Payments Directly Relating to Charitable Activities</u>				
Premises expenses	2,309	0	2,309	2,014
Repairs & maintenance	0	0	0	9,330
Rates	409	0	409	125
Insurance	1,979	0	1,979	1,895
	4,698	0	4,698	13,364

Ballygrant Hall Association

Page 9.

Breakdown of unrestricted funds**For year ended 31 December 2025**

	2025	2024
	General Hall	Total Funds
	£	£
<u>Receipts</u>		
Donations	317	317
Legacies	0	0
Grants	0	0
Receipts from fundraising activities	953	953
Gross trading receipts	1,940	1,940
Income from investments other than land and buildings	69	69
Rents from land & buildings	0	0
Gross receipts from other charitable activities	2,368	2,368
	5,647	5,647
<u>Receipts from asset & investment sales</u>		
Proceeds from sale of fixed assets	0	0
Proceeds from sale of investments	0	0
	0	0
Total Receipts	5,647	5,647
<u>Payments</u>		
Expenses for fundraising activities	10	10
Gross trading payments	0	0
Investment management costs	0	0
Payments relating directly to charitable activities	5,018	5,018
Governance costs:	0	0
Audit / independent examination	0	379
Preparation of annual accounts	0	0
Legal costs	0	0
	5,028	5,028
<u>Payments relating to asset and investment movements</u>		
Purchases of fixed assets	0	0
Purchase of investments	0	0
	0	0
Total payments	5,028	5,028
Net receipts/Payments before transfers	619	-2,117
Transfer to/from funds	0	0
Surplus/deficit for the year	619	-2,117

Nature and purpose of funds

The nature of the fund are from hall hire and are used for running costs of the Hall.