BIRNIE PUBLIC HALL

FINANCIAL STATEMENTS

31 JANUARY 2026

CHARITY NUMBER SC015917

BIRNIE PUBLIC HALL

FINANCIAL ACCOUNTS

YEAR ENDED 31 JANUARY 2026

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BIRNIE PUBLIC HALL

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 JANUARY 2026

CHARITY NUMBER	SC015917
CHAIRMAN	K Morran
TREASURER	M Duncan
SECRETARY	C Wallace
ADDRESS	c/o 26 Mannochmore Thomshill Elgin IV30 8GZ
INDEPENDENT EXAMINER	James Brash C/o Ritsons Chartered Accountants 103 High Street Forres IV36 1AA
BANKERS	Royal Bank of Scotland 209 High Street Elgin IV30 1DL

BIRNIE PUBLIC HALL

REPORT OF THE TRUSTEES

YEAR ENDED 31 JANUARY 2026

The Birnie Public Hall is an unincorporated charity. Our purposes, as recorded in our constitution, is to provide physical and mental training and recreation, and social, moral, and intellectual development through the medium of reading and re-creation rooms, library, lectures, classes recreation and otherwise as may be found expedient.

In the year the hall continued to be used by local clubs and the members of the local community for private functions.

In the forthcoming year the Trustees' and the committee members are planning to promote the hall more in the local community.

The hall's trustees are appointed by the members at our annual general meeting, which is held in June each year. The trustee is Mr C Miller.

The association can be contacted at the following address:
C/o K Morran, 24 Mannochmore, Thomshill, Elgin, IV30 8GZ

The accounts for the year are attached, and form part of this report.

This report was approved by the trustees on....10/10/2026
Signed on behalf of the trustees.

K Morran

K Morran, Chairman
Date..... 19/10/2026

BIRNIE PUBLIC HALL

TRUSTEES' RESPONSIBILITIES

YEAR ENDED 31 JANUARY 2026

Law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the period and of the incoming and outgoing resources for the period then ended.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

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. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BIRNIE PUBLIC HALL

YEAR ENDED 31 JANUARY 2026

Independent Examiner's Report to the Trustees on the unaudited financial statements of the Birnie Public Hall.

I report on the financial statements of the Charity for the year ended 31 January 2026 set out on pages 7 and 8.

Respective responsibilities of trustees and independent examiner

As described on page 5 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.

I have carried out such investigations as were necessary to enable me to form an opinion as to whether proper accounting records adequate for the purposes of the Charity have been kept and the financial statements of the Charity were in accordance with the accounting records.

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, and
   - To prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met.

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

James Brash
C/o Ritsons
Chartered Accountants
Independent Examiner

103 High Street
Forres
IV36 1AA

Date: .....

Receipts and Payments Account for the year to 31 January 2026

	Year to 31/01/2026 £	Year to 31/01/2025 £
Received:		
Hall rental	3,826.00	3,392.00
Grants		
Misc income		
Feed In Tariff	1,888.10	3,420.05
Bank interest	263.26	303.25
Total received	5,977.36	7,115.30
Paid:		
Repairs & maintenance	1,123.28	1,305.95
Heat & light	1,335.24	3,056.08
Insurance	637.35	656.41
Paypal fees	32.00	26.04
Sundry Expenses	20.00	454.20
Total paid	3,147.87	5,498.68
Excess of receipts over payments/(payments over receipts)	2,829.49	1,616.62

Statement of Balances as at 31 January 2026

Bank balances and cash in hand	25,662.20	22,082.71

The Birnie Public Hall has no other investments, assets or material liabilities.

Approved by the Trustees on ....10/10/2026.....

Signed K Morran.

K Morran, Chairman

Signed

C Miller, Trustee

Notes to Receipts & Payments Account

	£
Hall rental	
Bowling Club	1,235.00
Private Hall rentals	1,145.00
MP Surgery	45.00
Alec Reid	
Roseisle Quilters	1,401.00
	3,826.00

Birnie Public Hall

Bank Reconciliation

	£
Balance as at 1 February 2025	22,082.71
Petty Cash Introduced	250.00
Receipts	5,977.36
Payments	3,147.87
Balance as at 31 January 2026	**25,162.20**

Cash in hand as at 31 January 2026

Balance per bank statement 31 January 2026	**25,162.20**
Outstanding lodgements	
Outstanding cheques	-
Balance as per cashbook	**25,162.20**
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