Tracking ID: 1012481-1306358

COMPANY REGISTRATION NUMBER: SC541925
CHARITY REGISTRATION NUMBER: SC046796

Blair Atholl Village Hall

Company Limited by Guarantee

Unaudited Financial Statements

For the year ended

31 December 2025

BK PLUS
Chartered Certified Accountants
26/30 Bonnethill Road
Pitlochry
PH16 5BS

Blair Atholl Village Hall

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2025

Blair Atholl Village Hall

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	Blair Atholl Village Hall
Charity registration number	SC046796
Company registration number	SC541925
Principal office and registered office	51 Atholl Road Pitlochry Perthshire PH16 5BU
The trustees	A E Bruce-Wootton Cllr A W McDade C Scrimgeour
Independent examiner	Graeme Tough CA BK Plus 26/30 Bonnethill Road Pitlochry PH16 5BS

Structure, governance and management

The charity is a company limited by guarantee and is governed by its articles of association.

The majority of the Trustees are elected by the ordinary members (who must be resident in the Parish of Blair Atholl & Struan). One Trustee each may be appointed by The Blair Charitable Trust and Perth & Kinross Council. Trustees must retire after 3 years, but may stand for re-election. The maximum number of Trustees is 10.

We try to maintain a balance of skills on the Board.

Objectives and activities

The Charitable Purposes of the Hall are to advance community development and community benefit for the communities within the area (which includes Blair Atholl, Bridge of Tilt, Bruar, Pitagowan, Calvine and Struan) by developing, managing, maintaining and promoting a village hall and community centre.

Blair Atholl Village Hall

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2025

Achievements and performance

The Village Hall continues to be busy with Craft Fairs, Yoga, Table Tennis and Pipe band practices among some of the regular bookings. There is also the Monday Lunches which are held throughout the winter.

Financial review

This years total income has fallen from 2024 total, with both Hall rents falling £12,783 (2024: £15,069) and Donations falling to £477 (2024: £8,959).

Even with this fall in revenue the hall acheived a Net Income of £9,473 (2024: £15,839).

Reserves Policy

The management committee's policy is to maintain reserves at a level that they believe will cover any unexpected eventuality. Any amounts over this level should be used to improve the building and its facilities.

Plans for future periods

We are continuing to look to modernise and improve the hall toilet facilites which are no longer adequate. Also, the exterior of the hall windows will be painted in the coming year, completing the recent refurbishment project.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 20 August 2026 and signed on behalf of the board of trustees by:

C Scrimgeour
Trustee

Blair Atholl Village Hall

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Blair Atholl Village Hall

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of Blair Atholl Village Hall ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (‘the 2005 Act’), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 (‘the 2006 Act’). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity’s accounts carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or

2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a ‘true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Tracking ID: 1012481-1306358

Blair Atholl Village Hall

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Blair Atholl Village Hall
(continued)

Year ended 31 December 2025

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Graeme Tough

Graeme Tough CA
Independent Examiner

BK Plus
26/30 Bonnethill Road
Pitlochry
PH16 5BS

20 August 2026

Blair Atholl Village Hall

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2025

		2025			2024
		Unrestricted funds	Restricted funds	**Total funds**	Total funds
	Note	**£**	**£**	**£**	£
Income and endowments					
Donations and legacies	**5**	535	191	727	9,209
Charitable activities	**6**	16,983	–	16,983	19,269
Other trading activities	**7**	4,745	–	4,745	2,421
Investment income	**8**	295	–	295	187
Other income	**9**	729	–	729	956
Total income		23,287	191	23,479	32,042
Expenditure					
Expenditure on charitable activities	**10,11**	14,006	–	14,006	16,203
Total expenditure		14,006	–	14,006	16,203
Net income and net movement in funds		9,281	191	9,473	15,839
Reconciliation of funds					
Total funds brought forward		201,441	4,020	205,461	189,622
Total funds carried forward		210,722	4,211	214,933	205,461

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Blair Atholl Village Hall

Company Limited by Guarantee

Statement of Financial Position

31 December 2025

	Note	**2025** £	2024 £
Fixed assets			
Tangible fixed assets	**15**	175,000	175,000
Current assets			
Debtors	**16**	854	1,421
Cash at bank and in hand		40,105	30,182
		40,959	31,603
Creditors: amounts falling due within one year	**17**	1,026	1,142
Net current assets		39,933	30,461
Total assets less current liabilities		214,933	205,461
Net assets		214,933	205,461
Funds of the charity			
Restricted funds		4,211	4,020
Unrestricted funds		210,722	201,441
Total charity funds	**19**	214,933	205,461

For the year ending 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;

- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 20 August 2026, and are signed on behalf of the board by:

C Scrimgeour
Trustee

The notes on pages 7 to 14 form part of these financial statements.

Blair Atholl Village Hall

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 51 Atholl Road, Pitlochry, Perthshire, PH16 5BU.

The principal place of business of the charity is at Blair Atholl Village Hall, Main Street, Blair Atholl.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The charity is a public benefit entity as defined by FRS 102.

Going concern

There are no material uncertainties about the charity's ability to continue.

Cash and cash equivalents

Cash and cash equivalents consist of deposits at call with banks.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

No significant judgements, estimates or assumptions have been made during the preparation of the financial statements.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

3. Accounting policies *(continued)*

Fund accounting *(continued)*

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from fundraising events is recognised when received.

- rental income is recognised when due.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Tangible assets

Tangible assets consist of land and buildings. The trustees are of the opinion that the residual value of these assets is at least equal to fair value and therefore no depreciation is provided. Such assets are regularly reviewed for impairment.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

4. Limited by guarantee

The charity is a company limited by guarantee. Each member is liable to contribute a maximum of £1 in the event the company is wound up.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donations	285	191	477

Blair Atholl Village Hall

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Grants			
Government grant income	250	–	250
	535	191	727

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	8,959	–	8,959
Grants			
Government grant income	250	–	250
	9,209	–	9,209

Government grants received during the year consisted of £250 received from Perth & Kinross Council towards the running costs of the Hall.

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Hall rents receivable	12,783	12,783	15,069	15,069
Flat rents receivable	4,200	4,200	4,200	4,200
	16,983	16,983	19,269	19,269

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	4,745	4,745	2,421	2,421

8. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	295	295	187	187

Blair Atholl Village Hall

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

9. Other income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Electricity costs recharged	729	729	956	956

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Village Hall management	13,376	13,376	15,603	15,603
Support costs	630	630	600	600
	14,006	14,006	16,203	16,203

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Village Hall management	13,376	–	13,376	15,603
Governance costs	–	630	630	600
	13,376	630	14,006	16,203

12. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	630	600

13. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses were incurred during the year (2024 - £nil).

Blair Atholl Village Hall

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

15. Tangible fixed assets

	Freehold property £
Cost	
At 1 January 2025 and 31 December 2025	175,000
Depreciation	
At 1 January 2025 and 31 December 2025	–
Carrying amount	
At 31 December 2025	175,000
At 31 December 2024	175,000

Freehold property comprises the land and buildings of Blair Atholl Village Hall, gifted to the charity on 1 April 2017.

The Hall is included at the valuation of £175,000 given by J & E Shepherd, Chartered Surveyors, on 22 February 2017.

16. Debtors

	2025 £	2024 £
Trade debtors	854	1,171
Other debtors	–	250
	854	1,421

17. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	395	542
Accruals and deferred income	630	600
	1,025	1,142

18. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2025 £	2024 £
Recognised in income from donations and legacies:		
Government grants income	250	250

Blair Atholl Village Hall

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

19. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2025	Income	Expenditure	**At 31 Dec 2025**
	£	£	£	£
General funds	26,441	23,287	(14,006)	35,722
Village Hall - land & buildings	175,000	–	–	175,000
	201,441	23,287	(14,006)	210,722

	At 1 Jan 2024	Income	Expenditure	At 31 Dec 2024
	£	£	£	£
General funds	10,602	32,042	(16,203)	26,441
Village Hall - land & buildings	175,000	–	–	175,000
	185,602	32,042	(16,203)	201,441

The land and buildings fund represents the value of the property of Blair Atholl Village Hall as determined at the date of transfer to the charity. This has been classified as unrestricted to reflect the terms of transfer as set out in the Articles of Association but designated to reflect the wishes of the Trustees that the Hall will continue to be used for its current purpose in the foreseeable future.

Restricted funds

	At 1 Jan 2025	Income	Expenditure	**At 31 Dec 2025**
	£	£	£	£
Drill Hall Refurbishment	4,020	–	–	4,020
Christmas fund	–	191	–	191
	4,020	191	–	4,211

	At 1 Jan 2024	Income	Expenditure	At 31 Dec 2024
	£	£	£	£
Drill Hall Refurbishment	4,020	–	–	4,020
Christmas fund	–	–	–	–
	4,020	–	–	4,020

The Drill Hall refurbishment fund consists of grants, donations and fundraising received towards the Drill Hall refurbishment cost.

The Christmas fund consisted of donations received during the year towards Christmas decorations and a Santa.

Blair Atholl Village Hall

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	175,000	–	175,000
Current assets	36,748	4,211	40,959
Creditors less than 1 year	(1,026)	–	(1,026)
Net assets	210,722	4,211	214,933

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	175,000	–	175,000
Current assets	27,583	4,020	31,603
Creditors less than 1 year	(1,142)	–	(1,142)
Net assets	201,441	4,020	205,461

21. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2025 £	2024 £
Financial assets that are debt instruments measured at amortised cost		
Financial assets that are debt instruments measured at amortised cost	40,959	31,603
Financial liabilities measured at amortised cost		
Financial liabilities measured at amortised cost	395	542

22. Related parties

No transactions with related parties were undertaken during the year such as are required to be disclosed under FRS 102.

Tracking ID: 1012481-1306358

Blair Atholl Village Hall

Company Limited by Guarantee

Management Information

Year ended 31 December 2025

The following pages do not form part of the financial statements.

Blair Atholl Village Hall

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	477	8,959
Government grant income	250	250
	727	9,209
Charitable activities		
Hall rents receivable	12,783	15,069
Flat rents receivable	4,200	4,200
	16,983	19,269
Other trading activities		
Fundraising events	4,745	2,421
Investment income		
Bank interest receivable	295	187
Other income		
Electricity costs recharged	729	956
Total income	23,479	32,042
Expenditure		
Expenditure on charitable activities		
Light and heat	4,552	6,300
Repairs and maintenance	3,032	2,776
Insurance	4,858	4,463
Legal and professional fees	630	600
Telephone	259	188
Other office costs	325	825
Hire of church hall	350	1,051
	14,006	16,203
Total expenditure	14,006	16,203
Net income	9,473	15,839

Blair Atholl Village Hall

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025	2024
	£	£
Expenditure on charitable activities		
Village Hall management		
Activities undertaken directly		
Light & heat	4,552	6,300
Repairs & maintenance	3,032	2,776
Insurance	4,858	4,463
Broadband	259	188
Other office costs	325	825
Hire of church hall	350	1,051
	13,376	15,603
Governance costs		
Governance costs - accountancy fees	630	600
Expenditure on charitable activities	14,006	16,203