

Company registration number SC264907 (Scotland)

Charity registration number SC012129 (Scotland)

BLAIRDRUMMOND COMMUNITY HALL ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

BLAIRDRUMMOND COMMUNITY HALL ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J A Maxwell (Treasurer)	
	C Killen (Secretary)	
	L Maxwell (Booking Secretary)	
	C Petrie (Company Secretary)	
	I Brisbane	
	H Graham	
	T D Gilliland	
	L E Jenkins	
	J C Gilliland	
	C A MacGregor	
	J E Ure (Minute Secretary)	
	M Rankin (Chairman)	
	G Burnett	
	G Scott	
	M Kibaris	(Appointed 8 October 2025)
	E Holl	
Charity number (Scotland)	SC012129	
Company number	SC264907	
Registered office	61 High Street Dunblane Perthshire FK15 0EH	
Independent examiner	Claire Neumann BA(Hons) CA AAB Macfarlane Gray House CastleCraig Business Park Springbank Road United Kingdom FK7 7WT	

BLAIRDRUMMOND COMMUNITY HALL ASSOCIATION

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BLAIRDRUMMOND COMMUNITY HALL ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: 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)" (second edition - October 2019) (effective 1 January 2019).

Objectives and activities

The objects of the Association shall be to promote the benefit of the inhabitants of Blairdrummond and its environs without distinction of sex, sexuality, political, religious or other opinions by associating the local statutory authorities, voluntary organisations and inhabitants in common effort to advance education and to provide facilities, or assist in the provision of facilities, in the interest of social welfare, recreation and other leisure time occupation so that their conditions of life may be improved.

Review of Activities

The Blairdrummond Community Hall Association was created in 1962 to provide a facility in the interest of social welfare, recreation and other leisure time pursuits. Under normal circumstances it raises money to maintain the hall by holding a variety of fund raising events and by charging independent users of the hall.

The new hall was completed in 2007 and since then has continued to be well used by both local and outside groups for regular, wide ranging events and activities. Local community use in the past years included Dance classes, Primary School, Youth Club, Young Farmers Clubs, Yoga classes, Birthday Parties and Church activities, the Hall Committee for meetings and fund raising events, local Curling Club and an Over 50's Social Group, which meets monthly for lunch or tea often with a speaker or local visit involved. The Hall heating system has been upgraded during the year to air to air sourced heat pumps solar panels and battery storage aided by a grant from The Energy Saving Trust.

Achievements and performance

Financial review

Incoming resources for the year were £15,237 and resources expended were £16,021. There was a gain on investments of £5,665, leaving a surplus of £4,881.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details are given in the accounting policy 1.2.

Reserves Policy

The general reserves at the year end were £119,508. The Committee policy on reserves is to retain sufficient funds to meet the cost of at least 12 months of ongoing commitments. The committee believe the current reserves meet this objective.

Investment Policy

The committee has the power to invest surplus funds as it sees fit to maximise the benefit of the Association.

Risk management

The committee has considered the various risks to which the Association is exposed and is satisfied that there are appropriate systems in place to mitigate any exposure to these risks.

Plans for future periods

The committee are mindful of the purposes for which the Association was set up and plan to continue providing a facility in the interest of the community. The hall will continue to be used by local and outside groups for a wide range of events and activities.

BLAIRDRUMMOND COMMUNITY HALL ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Structure, governance and management

Governing document

The organisation is an incorporated charity, constituted and registered as a charity on 15 March 2004.

The committee is controlled by its articles of association.

Recruitment and appointment of trustees

Trustees must be residents of the Blairdrummond Community and appointments are approved at monthly meetings, training is given when appointed.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J A Maxwell (Treasurer)

C A Ingle

(Resigned 28 April 2025)

C Killen (Secretary)

L Maxwell (Booking Secretary)

R W Muir

(Resigned 20 February 2026)

C Petrie (Company Secretary)

I Brisbane

H Graham

A R Coates

(Resigned 3 April 2025)

T D Gilliland

L E Jenkins

J C Gilliland

C A MacGregor

J E Ure (Minute Secretary)

M Rankin (Chairman)

G Burnett

G Scott

M Kibaris

(Appointed 8 October 2025)

E Holl

Statement of trustees' responsibilities

The trustees, who are also the directors of Blairdrummond Community Hall Association for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees' report was approved by the Board of Trustees.



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C Petrie (Company Secretary)

Trustee

Date: 9/08/26

BLAIRDRUMMOND COMMUNITY HALL ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BLAIRDRUMMOND COMMUNITY HALL ASSOCIATION

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 4 to 13.

Respective responsibilities of trustees and examiner

The charity trustees (who are also the directors of Blairdrummond Community Hall Association for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006
- have not been met, or

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



Claire Neumann BA(Hons) CA

AAB

Macfarlane Gray House

Castlecraig Business Park

Stirling

FK7 7WT

Date: 18/8/26

BLAIRDRUMMOND COMMUNITY HALL ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:							
Donations and legacies	2	900	-	900	500	34,560	35,060
Charitable activities	3	10,784	-	10,784	8,622	-	8,622
Other trading activities	4	2,462	-	2,462	985	-	985
Investments	5	1,091	-	1,091	1,083	-	1,083
Total income		15,237	-	15,237	11,190	34,560	45,750
Expenditure on:							
Charitable activities	6	16,021	-	16,021	17,199	-	17,199
Total expenditure		16,021	-	16,021	17,199	-	17,199
Net gains/(losses) on investments	11	5,665	-	5,665	(305)	-	(305)
Net income/(expenditure)		4,881	-	4,881	(6,314)	34,560	28,246
Transfers between funds		-	-	-	39,397	(39,397)	-
Net movement in funds	8	4,881	-	4,881	33,083	(4,837)	28,246
Reconciliation of funds:							
Fund balances at 1 April 2025		114,627	343,368	457,995	81,544	348,205	429,749
Fund balances at 31 March 2026		119,508	343,368	462,876	114,627	343,368	457,995

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

BLAIRDRUMMOND COMMUNITY HALL ASSOCIATION

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	£	2026 £	£	2025 £
Fixed assets					
Tangible assets	12		400,005		406,842
Investments	13		24,232		18,567
			<u>424,237</u>		<u>425,409</u>
Current assets					
Cash at bank and in hand		39,618		34,276	
Creditors: amounts falling due within one year	14	(979)		(1,690)	
Net current assets			<u>38,639</u>		<u>32,586</u>
Total assets less current liabilities			<u>462,876</u>		<u>457,995</u>
The funds of the charity					
Restricted income funds	15		343,368		343,368
Unrestricted funds	16		119,508		114,627
			<u>462,876</u>		<u>457,995</u>

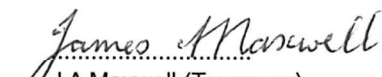
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the trustees on


J A Maxwell (Treasurer)
Trustee


T D Gilliland
Trustee

BLAIRDRUMMOND COMMUNITY HALL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

Charity information

Blairdrummond Community Hall Association is a private company limited by guarantee incorporated in Scotland. The registered office is 61 High Street, Dunblane, Perthshire, FK15 0EH.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: 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)" (second edition - October 2019) (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have reviewed the future funding and activities of the charity. The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations and similar income

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants receivable and rental income are credited to the Statement of Financial Activities in the year in which they are receivable.

Investment income and similar income

Income from investments and similar sources is included in the Statement of Financial Activities in the year in which it is receivable.

BLAIRDRUMMOND COMMUNITY HALL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities, the charity is not registered for VAT and accordingly expenditure is shown gross.

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in activities that raise funds.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	No depreciation
Fixtures and fittings	£nil and 10% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Transaction costs are expensed as incurred. Changes in fair value are recognised in other recognised gains and losses except to the extent that a gain reverses a loss previously recognised in net income expenditure, or a loss exceeds the accumulated gains recognised in equity; such gains and loss are recognised in net income/(expenditure) for the year.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

BLAIRDRUMMOND COMMUNITY HALL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

2 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Grants	900	-	900	500	34,560	35,060
Grants						
Stirling Council	900	-	900	500	-	500
The Energy Saving Grant	-	-	-	-	34,560	34,560
	900	-	900	500	34,560	35,060

3 Income from charitable activities

	2026 £	2025 £
Hall hire income	10,784	8,622
Analysis by fund		
Unrestricted funds	10,784	8,622

4 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising events	1,048	985
Electricity generation income	1,414	-
Other trading activities	2,462	985

5 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	1,091	1,083

BLAIRDRUMMOND COMMUNITY HALL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

6 Expenditure on charitable activities

	2026 £	2025 £
Depreciation and impairment	6,837	4,584
Insurance	1,188	1,274
Light & heat	1,210	1,749
Repairs & maintenance	2,344	4,327
General expenses	2,900	3,523
Donations paid	-	350
	<u>14,479</u>	<u>15,807</u>
Share of governance costs (see note 7)	1,542	1,392
	<u>16,021</u>	<u>17,199</u>
Analysis by fund		
Unrestricted funds	<u>16,021</u>	<u>17,199</u>

7 Support costs allocated to activities

	2026 £	2025 £
Accountancy fees	1,542	1,392
Analysed between:		
Charitable activities	<u>1,542</u>	<u>1,392</u>

8 Net movement in funds

	2026 £	2025 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>6,837</u>	<u>4,584</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

BLAIRDRUMMOND COMMUNITY HALL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

10 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Total	-	-

The trustees consider the key management personnel to consist of the trustees.

There were no employees whose annual remuneration was more than £60,000.

11 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2026 £	2025 £
Revaluation of investments	5,665	(305)

BLAIRDRUMMOND COMMUNITY HALL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

12 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2025	392,496	29,310	421,806
At 31 March 2026	392,496	29,310	421,806
Depreciation and impairment			
At 1 April 2025	3,960	11,004	14,964
Depreciation charged in the year	4,320	2,517	6,837
At 31 March 2026	8,280	13,521	21,801
Carrying amount			
At 31 March 2026	384,216	15,789	400,005
At 31 March 2025	388,536	18,306	406,842

A standard security charge is held over the hall by the Big Lottery Fund.
Land is leased for a nominal rent.

13 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2025	18,567
Valuation changes	5,665
At 31 March 2026	24,232
Carrying amount	
At 31 March 2026	24,232
At 31 March 2025	18,567

14 Creditors: amounts falling due within one year

	2026 £	2025 £
Accruals and deferred income	979	1,690

BLAIRDRUMMOND COMMUNITY HALL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
Property Fund	343,368	-	-	-	343,368
	<u>343,368</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>343,368</u>
Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
Property Fund	343,368	-	-	-	343,368
Stirling Council - Wi-Fi upgrade	1,000	-	-	(1,000)	-
The Energy Saving Grant	3,837	34,560	38,397	-	-
	<u>348,205</u>	<u>34,560</u>	<u>-</u>	<u>(39,397)</u>	<u>343,368</u>

Property fund

The property fund represents the NBV of the freehold property held under security by the Big Lottery Fund.

Stirling Council - Wi-Fi Upgrade

Grants provided for the upgrade of broadband

The Energy Saving Grant

Grant provided for renewables project.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2026 £
General funds	114,627	15,237	(16,021)	-	5,665	119,508
	<u>114,627</u>	<u>15,237</u>	<u>(16,021)</u>	<u>-</u>	<u>5,665</u>	<u>119,508</u>
Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2025
	£	£	£	£	£	£
General funds	81,544	11,190	(17,199)	39,397	(305)	114,627
	<u>81,544</u>	<u>11,190</u>	<u>(17,199)</u>	<u>39,397</u>	<u>(305)</u>	<u>114,627</u>

BLAIRDRUMMOND COMMUNITY HALL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

17 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:			
Tangible assets	56,637	343,368	400,005
Investments	24,232	-	24,232
Current assets/(liabilities)	38,639	-	38,639
	<u>119,508</u>	<u>343,368</u>	<u>462,876</u>

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	63,474	343,368	406,842
Investments	18,567	-	18,567
Current assets/(liabilities)	32,586	-	32,586
	<u>114,627</u>	<u>343,368</u>	<u>457,995</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).