

CARMYLLIE HALL FUND COMMITTEE

Scottish Charitable Unincorporated Organisation SC024137

**TRUSTEE'S ANNUAL REPORT
AND FINANCIAL STATEMENTS**

For the period 1st April 2025 to 31st March 2026



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TRUSTEES' ANNUAL REPORT

The trustees are pleased to present their report and financial statements together with the independent examiners report for the year ended 31st March 2026.

Charity Name Carmyllie Hall Fund Committee

Charity Number SC024137

Principal Address c/o Mr Philip Harwood
West Cairnconon
Carmyllie
Arbroath
DD11 3SB

Current Trustees Sarah Kirk-Kelly Chairperson stepped up 29th May 2025
Ian Reid Vice Chairperson stepped down 29th May 2025
Philip Harwood Treasurer
Katharine(Kati) Harwood Secretary
Andy Kirk-Kelly Booking Secretary

Alison McDonald
Marion Morison
Ethel Alexander
Victoria Fergusson
Finlay McDonald
Craig Murray Apptd 29/05/2025
Rachel Milne Apptd 29/05/2025
Jim Clark Apptd 29/05/2025
Aileen Black Apptd 29/05/2025

Other Trustees Caroline Easton Res 29/05/2025

Independent Examiner Susan Godsall ACIE
35 Keptie Road
Arbroath
Angus
DD11 3EF
Email sgodsall@hotmail.com
Phone 07894102025

TRUSTEES' ANNUAL REPORT

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

The Carmyllie Hall Fund Committee was registered as a charity with the Office of the Scottish Charity Regulator (OSCR) on the 3rd of July 1958 as an Unincorporated Association and is governed by its constitution.

Appointment of Trustees

Trustees are appointed at the Annual General Meeting and can be co-opted during the year. Regular Trustees meetings take place during the year.

Organisation Structure

There is a board of trustees including a management committee. The following office bearers are elected Chair, Vice Chair, Secretary, Treasurer and Booking Secretary.

OBJECTIVES & ACTIVITIES

The objects of the Committee shall be to raise funds:-

- (a) To implement the conditions of the Trust Deed
- (b) To promote the wellbeing of the inhabitants of Carmyllie by associating the local authorities, voluntary organisations and residents in a common effort to promote social activities, to foster a community spirit, to advance education and to achieve such other aims as may be determined by the committee.
- (c) To maintain and manage Carmyllie Hall for activities promoted for the Committee and its constituent members in furtherance of the above objects, and to carry out any extension of the premises or facilities provided which may at any time seem necessary or desirable.

ACHIEVEMENTS & PERFORMANCE

There is no significant change in the use of the hall from the previous year. The hall continues to be used by local groups, residents, local businesses and as a polling station.

The local groups on a regular basis are a Dramatic Society; Badminton Club; Art Club; Archery Club; and Roller-Skating Club. It is also used once or twice a year by the local Dog Club, Car Club and Motorcycle club. The main uses by local residences are weddings and parties.

Compared to the prior year, there has been a decline in the number of events organised by the committee. Similar to the previous year were two bingo nights. Additional events this year were a craft fayre and a live music night.

TRUSTEES' ANNUAL REPORT

ACHIEVEMENTS & PERFORMANCE contd

The membership of the committee had grown since last year with four new members. These new members represent the various clubs that use the hall on a regular basis. A policy has been put in place that requires a club to have a representative on the committee in order to qualify for the 'regular user' discounted price for booking the hall.

We have consolidated our procedures for booking the hall and the administration for both bookings and management of invoicing/ payments are now done via a web application.

In the past 12 months, investment in the hall relates to electrical work only. This included the replacement of some items that were considered end of life and the installation of a new fire detection system and sockets in the main part of the hall.

During the year we opened a new bank account and closed the existing bank account. The existing account had limitations that meant we could not efficiently use electronic banking. The new bank account has these facilities, and it has allowed us to streamline our administration regarding payments and reconciliations. The new account is with the same bank and branch as the old account.

During this year, we saw significant increases in the cost of electricity (nationwide). This has had the effect of almost doubling our cost for electricity. In particular, the costs of heating the hall has become very significant in the winter. We are considering a "winter pricing" increases in order to keep the costs of heating the hall viable.

We lease a space in the corner of the car park to a company that has a mast for Smart Meter communications. This has been in existence for 10 years. We have renewed the contract for a further 10 years. This represents about 20% of our trading income.

Carmyllie Hall continues to employ a cleaner on a weekly basis.

FINANCIAL REVIEW

Overview

The results for the period are set out in the attached accounts. The total income for the year was £13,190 (2025 £13,324). The total expenditure was £13,825 (2025 £16,484). The results show a deficit of £635 (2025 deficit £4,160). Leaving unrestricted funds of £7,525 and restricted funds of £0 total funds remaining are £0. However the hall is in the balance sheet as an asset valued at £222,240.

TRUSTEES' ANNUAL REPORT

Reserves Policy

The reserves of Carmyllie Hall Fund Committee are unrestricted funds, therefore not restricted in any way.

The trustees have set optimal reserves at £5,000 which equates to approximately 6 months unrestricted expenditure.

We principally hold reserves to:

- protect the continuity of Carmyllie Hall Fund Committee's work against uncertain future income streams
- provide the capital needed to finance investment in operations
- provide funds to replace assets
- to cover for specific liabilities and identifiable risks
- to allow Carmyllie Hall Fund Committee to respond to unexpected opportunities that can further mission
- to allow Carmyllie Hall Fund Committee to meet contractual obligations
-

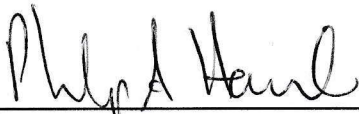
The trustees have maintained the reserves throughout this financial period.

FUTURE EVENTS

Funding opportunities are being sought in the coming year.

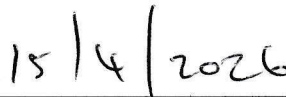
APPROVAL

This report was approved by the trustees on the 15th of April 2026 and signed on their behalf by:



Philip Harwood
Treasurer

Date



**Carmyllie Hall Fund Committee is a Charitable Unincorporated Organisation, Scottish Charity
No. SC024137**

CARMYLLIE HALL FUND COMMITTEE SC024137
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the charity for the period ended 31st March 2026 which are set out on pages 7-11.

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 Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity Trustees consider that the audit requirement of the 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 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 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 following requirements have not been met: - 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 with accord with the accounting record and comply with Regulation 9 of the 2006 Accounts Regulations.

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

_____ 15/04/2026 _____ Date of signing

_____ S. Godsall _____ Independent Examiner

Susan Godsall ACIE
Independent Examiner
35 Keptie Road
Arbroath
Angus
DD11 3EF

STATEMENT OF RECEIPTS & PAYMENTS

	2026 £ Unrestricted	2026 £ Restricted	2026 £ Total	2025 £ Total
Receipts				
Grants	2000	0	2000	1500
Donations & Gift Aid	10	0	10	50
Trading	7,866	0	7866	7,229
Fundraising	3,276	0	3276	3,403
Interest	38	0	38	123
Other	0	0	0	19
TOTAL RECEIPTS	13,190	0	13,190	12,324
Payments				
Charitable Activities	4,359	0	4359	3,787
Trading	7,914	0	7914	11,897
Fundraising	1,352	0	1352	600
Governance				
Independent Examination	200	0	200	200
TOTAL PAYMENTS	13,825	0	13,825	16,484
Surplus/Deficit for period	-635	0	-635	-4,160

Carmyllie Hall Fund Committee
 Annual Report & Financial Statements
 For the Year Ended 31st March 2026
 STATEMENT OF BALANCES

	2026 £ Unrestricted	2026 £ Restricted	2026 £ Total	2025 £ Total
Funds Reconciliation				
Balance as at 01 April	8,160	0	8,160	12,320
Surplus/Deficit	-635	0	-635	-4,160
	<u>7,525</u>	<u>0</u>	<u>7,525</u>	<u>8,160</u>
Bank & Cash Balances				
Balance Main Account	7,262	0	7,262	8,029
Cash	263	0	263	131
	<u>7,525</u>	<u>0</u>	<u>7,525</u>	<u>8,160</u>
Assets				
Hall & Land			222,240	222,240
Liabilities				
Independent Examination Fee	200	0	200	200
	<u>200</u>	<u>0</u>	<u>200</u>	<u>200</u>

These accounts were approved by the Trustees on the 15th of April 2026 and signed on their behalf by:

Philip A Harwood

15/4/2026

Philip Harwood

Date

Treasurer

1. Basis of Preparation

These accounts have been prepared on the Receipts and Payments basis in accordance with:

- a) The Charities & Trustees Investment (Scotland) Act 2005
- b) The Charities Accounts (Scotland) Regulations 2006 (as amended).

There have been no changes to the preparation or to the previous year's accounts.

2. Fund Accounting

- a) Unrestricted funds are those that may be used at the discretion of the committee in furtherance of the objects of the charity.
- b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for a specific purpose.
- c) Any purposes are set out below in the further notes

3. Taxation

- a) The charity is not liable to corporation tax or capital gains tax on its charitable activities
- b) The charity is not registered for VAT; thus, all costs are shown inclusive of VAT charged.

4. Transactions with trustees and related parties

- a) There have been no further expenses paid to the committee or related parties.
- b) No travelling expenses were reimbursed to trustees this year

5. Staffing

A cleaner is an employed

NOTES TO THE ACCOUNTS cont'd

6. Grants

	Unrestricted £	Restricted £	2026 Total	2025 Total
Arqiva Telecom - Mast	2,000	0	2,000	1,500
	2,000	0	2,000	1,500

7. Donations

Small Donations	10	0	10	50
	10	0	10	50

8. Trading Income

Premises Lets	7,866	0	7,866	7,229
	7,866	0	7,866	7,229

9. Trading Expenses

Hall Repairs/Maintenance	2,430	0	2,430	7,197
Electricity	4,541	0	4,541	2,480
Insurance	803	0	803	2,096
PAT Testing	80	0	80	95
Hall items	0	0	0	0
WIX Charges	60	0	60	29
	7,914	0	7,914	11,897

10. Charitable Activity

	Unrestricted	Restricted	2026 Total	2025 Total
Wages	2,157	0	2,157	2,055
HMRC costs	743	0	743	427
Supplies	211	0	211	209
Admin costs	50	0	50	327
Licences	1,198	0	1,198	249
Events	0	0	0	500
Refunds	0	0	0	20
	4,359	0	4,359	3,787

11. Movement in Funds

	As at 31/03/2025 £	Receipts £	Payments £	As at 31/03/2026 £
Unrestricted Funds				
General Fund	8,160	13,190	13,825	7,525
	8,160	13,190	13,825	7,525
Restricted Funds				
	0	0	0	0
	0	0	0	0
Total Funds	8,160	13,190	13,825	7,525

Purpose of Funds

General Fund

Unrestricted funds for any charitable purpose

Restricted

Restricted by funder or specific request from donators