

GARTLY COMMUNITY ASSOCIATION
CHARITY NUMBER : SC031888

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

GARTLY COMMUNITY ASSOCIATION

CHARITY INFORMATION

TRUSTEES

Charles Morrison	Chairperson
Charles Ford	Vice Chairperson
Benjamin Knight	Treasurer
Nick Dyer	Vice Treasurer
Lynn Rutter	Secretary
Norman Simpson	Committee Member
Hellen Ford	Committee Member
Peter Johnston	Committee Member
Julie Downsborough	Committee Member
Kevin Dalby	Committee Member
Alison Dalby	Committee Member

ADDRESS OF CHARITY

West Manse
Gartly
Huntly
Aberdeenshire
AB54 4RX

INDEPENDENT EXAMINER

Andrew Bell
Meadowbank
4 Meadow Street
Huntly
Aberdeenshire
AB54 8DD

BANKERS

Royal Bank of Scotland
41 Market Place
Inverurie
Aberdeenshire
AB51 3PU

GARTLY COMMUNITY ASSOCIATION

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GARTLY COMMUNITY ASSOCIATION
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2025

The committee presents their report and the financial statements for the year ended 30 September 2025.

Structure, Governance and Management

The management committee are the charity's trustees. The Association was established under the constitution founded on 13 June 2001 and is a registered charity. The constitution was updated on 3 March 2007 to incorporate the change of name of the charity. The charity was then known as Gartly Community Hall. The constitution was updated on 24 April 2012 to change the audit requirement to the accounts being subject to external scrutiny by an independent examiner. The constitution was further updated on 10 November 2014 to incorporate a further change of name to the charity. The charity is now known as Gartly Community Association.

Any person who wishes to become a member must lodge a written application for membership to the management committee for consideration. The election and re-election of members of the management committee takes place at the annual general meeting. New trustees receive informal advice and information from existing trustees regarding their duties and objectives of the charity.

Objectives and Activities

The objectives of the charity shall be to promote the advancement of community development within the Parish of Gartly including rural or urban regeneration and promotion of civic responsibility, volunteering, the voluntary sector or the effectiveness or efficiency of charities. The association aims to provide recreational facilities, or assist in the provision of facilities to uphold the traditions of Gartly Community Association with the object of improving the conditions of life for the persons for whom facilities or activities are primarily intended. Through these objectives the association endeavours to provide the advancement of the arts, heritage and culture.

Achievements and Performance

The association has continued to host a variety of events. The hall has been used for private hire and for fundraising events organised by the committee to pay for running costs and maintenance.

The association continues to have an Independent Review/Examination.

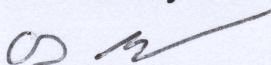
Financial Review

The unrestricted funds of the charity have arisen from past operating results. The management committee are satisfied that they have adequate resources to meet the operational activity of the charity given the current circumstances.

Approved by the Trustees and signed on their behalf

Charles Morrison
Chairperson

Date: January 2026



REPORT BY THE INDEPENDENT EXAMINER
OF GARTLY COMMUNITY ASSOCIATION

I report on the accounts of the charity for the year ended 30 September 2025, which are set out on pages 3 to 5.

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. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 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; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 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.



Andrew Bell ATT (Fellow)
January 2026

GARTLY COMMUNITY ASSOCIATION
RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

2024 £		Unrestricted £	Restricted £	2025 £
INCOMING RESOURCES				
Incoming resources from generated funds				
<u>188</u>	Donations Received	<u>406</u>	<u>-</u>	<u>406</u>
188		406	-	406
4,571	Hall Hire	4,940	-	4,940
1,043	Fund Raising Activities (net)	1,701	-	1,701
10,084	Foundation Scotland	-	770	770
<u>58</u>	Investment Income	<u>49</u>	<u>-</u>	<u>49</u>
<u>15,944</u>	Total Receipts	<u>7,096</u>	<u>770</u>	<u>7,866</u>
RESOURCES EXPENDED				
2,142	Insurance	1,573	-	1,573
14,966	Hall Maintenance and Repair Costs	3,692	770	4,462
107	Cleaning Costs	528	-	528
192	Electricity	1,282	-	1,282
120	Water Expenses	120	-	120
770	Professional Fees	-	-	-
34	Postages and Stationery Costs	-	-	-
350	Donations	-	-	-
<u>200</u>	Independent Examination Fee	<u>200</u>	<u>-</u>	<u>200</u>
<u>18,881</u>	Total Expenses	<u>7,395</u>	<u>770</u>	<u>8,165</u>
<u>(2,937)</u>	DEFICIT FOR THE YEAR	<u>(299)</u>	<u>-</u>	<u>(299)</u>
=====		=====	=====	=====

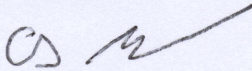
GARTLY COMMUNITY ASSOCIATION

STATEMENT OF BALANCES
AS AT 30 SEPTEMBER 2025

	Unrestricted Funds £	Restricted Funds £	TOTAL £
CASH FUNDS			
Cash and Bank Balances at the start of the year	15,736	-	15,736
Deficit for the year	<u>(299)</u>	<u>-</u>	<u>(299)</u>
Cash and Bank Balance at the end of the year	<u>15,437</u> =====	<u>-</u> =====	<u>15,437</u> =====

The financial statements were approved by the management committee on January 2026 and signed on its behalf by

Charles Morrison
Chairperson



GARTLY COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. Funds

Unrestricted funds are incoming resources generated for the objects of the charity without specified purpose and are available as general funds.

Restricted funds are incoming resources that are to be used in accordance with the donor's wishes. During the year all restricted funds received were expended for their designated purpose.

2. Management Committee Remuneration

No Office-bearer or Committee Member received any payments from Association funds for remuneration. Expenses re-imbursed to any Committee Member has been vouched as incurred for Association purposes.

3. Gartly Community Association

Gartly Community Association does not have ownership of Gartly Community Hall. The Hall belongs to the community of Gartly.