

**Glenisla Community Hall**

**Scottish Charity No SC022262**

**Annual Report and Financial Statements**

**For the Year ended 31 March 2026**

**Glenisla Community Hall - Charity Number SC022262**  
**Annual Report and Financial Statements**  
**For the year ended 31 March 2026**

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**Glenisla Community Hall - Charity Number SC022262**  
**Trustees' Annual Report**  
**For the year ended 31 March 2026**

The Trustees have pleasure in presenting their report together with the financial statements and the Independent Examiner's Report for the year ended 31 March 2026

**Current Trustees**

The following trustees served throughout the year and still held office at the date of this report:

James Arthur Lawrence - Chair

Rohan Inglis - Vice Chair

Tracy Ungood-Thomas - Secretary

Donna Vettraino-Yates - Treasurer

**Address**

C/o J A Lawrence, 2 Cambridge Quad, Alyth, Perthshire, PH11 8BW

**Constitution**

The Charity is an unincorporated association.

**Organisational Structure**

Glenisla Hall committee, which includes the the charity's trustees, is responsible for the fabric, upkeep and day to day running of the Hall. The committee meet regularly throughout the year to discuss and examine financial transactions. Two signatories are required for all cheque payments.

**Charitable Purpose**

The purpose of the charity is the maintenance and mangement of Glenisla Hall for all purposes for the benefit of the local community of Glenisla including meetings, lectures and classes, with the objective of improving the conditions of life for the said community.

**Activities and Achievements**

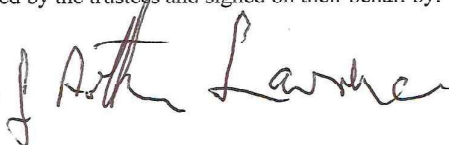
Hall Rentals increased slightly on the previous year as did Events Income but Net Bar Income decreased. Overall Income was up slightly compared to the previous years total. Overall Expenses were down on the previous year. Repair and Maintenance costs were lower with the only significant costs being for a new freezer (£876), relaying of outside slabs (£960) and the bar hot water tank (£840). Electricity costs remained high although down slightly on the previous year. Expenses exceeded Income again for the year with the accounts showing a Net Defecit of £5,334.

**Reserves**

At the end of the year total reserves held at the bank and building society and in cash were £6,701 compared to £12,035 at the end of the previous year.

Approved by the trustees and signed on their behalf by:

Signed:



Date: 29/09/2026

**Glenisla Community Hall**  
**Independent Examiner's Report**  
**For the year ended 31 March 2026**

**Independent Examiner's Report to the Trustees of Glenisla Community Hall**

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 3 to 4.

**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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(10(c) of the 2005 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 2006 Regulations. 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 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 connection with 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 Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.



**Keith Glass - Director**  
KWG Accountancy Limited  
89 Airlie Street  
Alyth  
PH11 8AN

Date: 29/09/2026

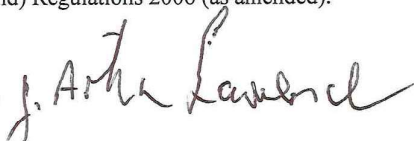
**Glenisla Community Hall**  
**Statement of Balances**  
**As at 31 March 2026**

|                                     | Unrestricted<br>Funds | Restricted<br>Funds | <b>Total<br/>2026</b> | Total<br>2025  |
|-------------------------------------|-----------------------|---------------------|-----------------------|----------------|
| <b>Funds Reconciliation</b>         |                       |                     |                       |                |
| Cash at bank and in hand 31/03/2025 | £12,035               | £0                  | <b>£12,035</b>        | £21,159        |
| Surplus/(Deficit) for the year      | -£5,334               | £0                  | <b>-£5,334</b>        | -£9,124        |
|                                     | <b>£6,701</b>         | <b>£0</b>           | <b>£6,701</b>         | <b>£12,035</b> |

**Bank and cash balances**

|                      |               |                |
|----------------------|---------------|----------------|
| Bank Current Account | <b>£6,401</b> | £11,400        |
| Cash in hand         | <b>£300</b>   | £635           |
|                      | <b>£6,701</b> | <b>£12,035</b> |

On behalf of the committee I approve the financial statements and confirm that they have been prepared from all relevant financial information made available to the independent examiner. I also certify that these financial statements have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Signed: 

Date: 29/09/2026

**Glenisla Community Hall**  
**Statement of Receipts and Payments**  
**For the year ended 31 March 2026**

|                                       | Unrestricted<br>Funds | Restricted<br>Funds | <b>Total<br/>2026</b> | Total<br>2025  |
|---------------------------------------|-----------------------|---------------------|-----------------------|----------------|
| <b>Receipts</b>                       |                       |                     |                       |                |
| Hall rental                           | £6,229                | £0                  | <b>£6,229</b>         | £5,149         |
| Net bar takings                       | £3,480                | £0                  | <b>£3,480</b>         | £4,305         |
| Events                                | £2,243                | £0                  | <b>£2,243</b>         | £1,796         |
| Other income                          | £0                    | £0                  | <b>£0</b>             | £0             |
|                                       | <b>£11,952</b>        | <b>£0</b>           | <b>£11,952</b>        | <b>£11,250</b> |
| <b>Payments</b>                       |                       |                     |                       |                |
| Grounds maintenance                   | £253                  | £0                  | <b>£253</b>           | £234           |
| Repairs and maintenance               | £3,317                | £0                  | <b>£3,317</b>         | £4,373         |
| Heat and light                        | £8,400                | £0                  | <b>£8,400</b>         | £9,150         |
| Cleaning and laundry                  | £1,609                | £0                  | <b>£1,609</b>         | £1,591         |
| Wifi                                  | £688                  | £0                  | <b>£688</b>           | £555           |
| Insurance                             | £2,141                | £0                  | <b>£2,141</b>         | £3,073         |
| Professional fees                     | £315                  | £0                  | <b>£315</b>           | £315           |
| Miscellaneous expenses                | £563                  | £0                  | <b>£563</b>           | £1,083         |
|                                       | <b>£17,286</b>        | <b>£0</b>           | <b>£17,286</b>        | <b>£20,374</b> |
| <b>Surplus/(Deficit) for the year</b> | <b>-£5,334</b>        | <b>£0</b>           | <b>-£5,334</b>        | <b>-£9,124</b> |