

Molteno Village Hall Trust

Trustees' Annual Report and Accounts

For the year ended 31 December 2025

Charity Number SC051072

Molteno Village Hall Trust

Trustees' Annual Report for the year ended 31 December 2025

Reference and administrative information

Charity name	Molteno Village Hall Trust
Charity registration number	SC051072
Contact address	c/o The Old Post House Fortingall Aberfeldy Perth and Kinross PH15 2LL

Charity Trustees

The following trustees served throughout the year:

Wendy Jane Menzies	Chairperson
Morag Tulloch	Secretary
Susan Jane Finlay	Treasurer
Joanne Gallimore	
Frances Stamford Gillespie	
Lesley Alexina Lawrie	
Terence Roy Wisdom	
Christian RoyTorkington	

Independent Examiner Dorothy Edwards, Carn Na Fion, Boltachan, Aberfeldy PH15 2LB

Structure, governance and management

Governing document

The Trust is a Scottish Incorporated Organisation formed on 23 June 2021, and it has a written constitution.

Recruitment and appointment of trustees

The constitution defines the rules regarding the appointment and rotation of the trustees. At each AGM one third of the trustees will retire but may offer themselves for re-election.

Objectives and activities

Charitable purposes

The maintenance, running and improvement of the Molteno Memorial Hall is to provide a local facility for the advancement of education, the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

Achievements and performance

At the start of the year, whilst the hall was closed, work was done to improve the ladies' toilets. This included painting, new heating, mirrors and baby changing facilities. Taymouth castle kindly built cupboards at either side of the stage, which not only helps with storage but also improves the appearance of that area. The hall continued to be well used during the year with weddings, funeral teas, meetings and other private hires taking place as well as the annual Fortingall Art Exhibition. The board of trustees ran several events including the New Year's walk, a race night, Christmas fair and the Christmas dance together with a charity afternoon tea to raise money for the Scottish Air Ambulance. The monthly drop in lunches continued

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to be very popular with numbers attending ranging from 29 at the lowest to 79 at the highest. As always thanks must go to Morag and Wendy without whom these lunches could not take place. This year, after the tragic events of the fire which destroyed five houses in the village, the hall was used for a community function to raise money for the victims. This was a very successful event and brought the whole community together during this difficult time and raised a significant amount which was split equally between the five families. For the second year a prize draw took place, and local businesses were once again most generous in providing prizes.

Financial review

Income has exceeded Expenditure over the year by £7503. This was due to several large donations plus an increase in the number of weddings in comparison to last year. The extra profit will enable some further improvements to be carried out including repainting of the interior, replacing the curtains and some necessary groundworks.

Grants and Donations

We received two grants from Perth & Kinross. Several donations were received from members of the community.

Comments for 2025

Given the maintenance and improvement of the Hall, the community continues to make great use of the facilities.

Reserves policy

The trustees have unrestricted funds of £42,337 (2024: £34,834) and restricted funds of £3847 (2024: £3847) - total £46,184 (2024: £38,681). The trustees consider the funds to be sufficient for the running of the hall within the terms and conditions.

.....*Wendy Menzies*.....
Wendy Jane Menzies
Chairperson

Date *2/3/26*.....

Molteno Village Hall Trust

Independent Examiner's Report to the Trustees of Molteno Village Hall Trust

I report on the accounts of the charity for the year ended 31 December 2025 which are set on pages 4 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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 2006 Accounts 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 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.

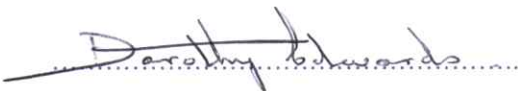
Independent examiner's statement

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
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 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.



Dorothy Edwards CA

Member of the Institute of Chartered Accountants of Scotland

Carn na Fion,

Boltachan, Aberfeldy

Perth and Kinross PH15 2LB

Date: 3/3/26

Molteno Village Hall Trust
Receipts and Payments Account for the year ended 31 December 2025

	Note	Restricted Funds £	Unrestricted Funds £	Total Year ended 2025 £	Total Year ended 2024 £
Receipts					
Donations	4	0	2572	2572	1,489
Hall lets		0	10325	10325	6,892
Function takings		0	8546	8546	7,404
Cleaning fees		0	120	120	0
Prize draw		0	1688	1688	1,857
Grants received	5	0	500	500	250
Bank interest		0	616	616	747
Total receipts		0	24367	24367	18,638
Payments					
Function supplies		0	3497	3497	2,136
Hall supplies		0	376	376	316
Licences		0	201	201	462
Utilities	6	0	3189	3189	2,362
Insurance		0	1434	1434	1,366
Hall cleaning & refuse collection		0	1416	1416	519
Repairs and maintenance		0	6497	6497	10,252
Credit card charges		0	44	44	30
Governance and support costs		0	0	0	156
Website expenses		0	132	132	109
Stationery and consumables		0	47	47	70
Breast Cancer Now donation		0	0	0	246
Miscellaneous		0	31	31	0
Total payments		0	16864	16864	18,025
Net incoming/-outgoing resources		0	7503	7503	613

Statement of Balances as at 31st December 2025

	Restricted Funds £	Unrestricted Funds £	Total Year ended 31/12/25 £	Total Year ended 31/12/24 £
Current Assets				
Cash at bank	3,847	42337	46184	38,681
Net Assets	3,847	42337	46184	38,681
Funds of the charity				
As at 1st January	3,847	34834	38681	38,068
Net incoming/-outgoing resources	0	7503	7503	613
	3,847	42337	46184	38,681

Molteno Village Hall Trust
Notes to the accounts for the year ended 31st December 2025

1 Accounting policies

Basis of Accounting - These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Trustee remuneration and related party transactions

There were no payments to any trustees during the year for remuneration or expenses.

Payment to casual staff was paid at a rate of £12.00 per hour for help at the drop in lunches, £20.00 for cleaning and bar duties as decided by the trustees at a board meeting held on 9th May 2024

3 Special collections and fundraising for other charities

In addition to the general fund receipts recorded on page 4, the following amounts from special collections and fund raising events for special purposes were received and disbursed during the year to other charities:

	£
SCAA	1196
Fire Fund	7273

4 Donations

	Restricted funds	Unrestricted funds	Total Year ended 2025	Total Year ended 2024
	£	£	£	£
General donations	0.00	2572	2572	1489
5 Grants received				
Perth and Kinross Council	0.00	500	500	250
6 Utilities				
Electricity	0.00	3634	3634	2490
Less - electricity recharged	0.00	(845)	(845)	(469)
	0.00	2789	2789	2021
Telephone	0.00	400	400	341
	0.00	3189	3189	2362

7 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day management of the hall.

Restricted funds may only be used for window repairs and replacements. Restrictions arise when specified by the donor or when funds are raised for specific purposes.