Jura Hall

Charity No. SC030014

Company No. SC378162

Trustees' Report and Unaudited Accounts

31 December 2025

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2025.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, 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 (FRS102).

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. SC378162

Charity No. SC030014

Registered Office

Craighouse
Isle of Jura
Argyll
PA60 7XS

Directors and Trustees
The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

K. Beasley
K. Compton-Bishop
C. Gillett
N.J. Gow

Company Secretary

K. Compton-Bishop

Accountants

Digits Accountancy Co Ltd
112A Cumbernauld Road
Muirhead
Glasgow
G69 9AA

Bankers
Royal Bank of Scotland
Bowmore Branch
Main Street
Bowmore
Isle of Islay
PA43 7JJ

Jura Hall
Trustees Annual Report

OBJECTIVES AND ACTIVITIES

The charity's objects are for the benefit of the inhabitants of Jura, to advance education and in the interests of social welfare to provide facilities for recreation or other leisure time occupation in an effort to improve the conditions of life of the said inhabitants. In furtherance of the objects but not otherwise the committee shall seek to organise events in the Jura Hall for the benefit of the people of Jura, Promote and support intercommunity activity that is to the benefit of the wider community to provide a venue for the local groups.

The Trustees have paid due regard to guidance issued by the Office of the Scottish Charity Regulator in deciding what activities the charity should undertake.

The hall is the hub of the community and the majority of social events and fundraising takes place there.

Annual events are held in the Jura Hall i.e Hogmanay dance, Bums Supper, Fells Race Dance, Sports and regatta dances and various bands organised to come across for Ceilidh.

Hire of hall to other local organisations for events they hold. i.e music festival, craft sales, music nights and general fundraising evenings.

The hall is also hired for recreational use on the island.

Organisations out with the community use the hall such as Argyll & Bute Council for meetings, Government for elections.

Weddings, Birthday parties and anniversary celebrations all take place in the hall.

Craft fair and teas and coffees are provided by local craft workers.

All maintenance of the hall is carried out by ourselves and selected contractors.

ACHIEVEMENTS AND PERFORMANCE

The hall was hired out to local community groups including the playgroup group, wreath making, dance classes, highland dancing, badminton, craft fairs, Regatta, Jura Juniors, Small Isles Primary School, Jura Amateur Dramatics, Jura Development Trust, Halloween and Christmas parties, Jura Christmas Group, Ardlussa Sports dance, and Shakespeare in Schools that the primary school were part of. The hall offered free fundraising events to local groups through the winter in an effort to see more events the whole community can enjoy put on; Jura Music Festival took up this opportunity in February to celebrate their 30th Anniversary.

External hire included Scottish Island Peak Race, Isle of Jura Fells race, Scottish Power renewables, Islay Natural History Trust.

Other events included the Callum Bell Memorial shoot, kid's parties, Jura Bake Off and the Music Festival.

Income was also generated by hiring out tables & chairs. The toilets were hired out for the whisky Feis on Jura day.

The hall committee arranged the Fell race ceilidh, the bonfire night and the Christmas party. Islay running club took over the organising of the 10k and half marathon event this year.

We received rent of £2,400.00 from the Royal Mail for the use of half of the extension at the shop end of the hall and £103.70 from SSEN for the wayleave agreement. The EVCP generated revenue of £356.68.

The 250 club raised £1,618.00 in membership. Of the £700 winnings, £480 was paid out, £85 was donated back to the hall, £50 was donated by the winners to other events or groups and £50 was used to renew the winners 250 club membership.

FINANCIAL REVIEW

The charity had a general surplus of £2,700 before depreciation. Total funds at the year end were £156,107 which £129,647 were general capital. General cash funds were £26,460.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

General reserves at the year end were £26,460.

The Trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

PLANS FOR FUTURE PERIODS

An external clean of the hall is planned for 2026.

We are going to research solutions (solar panels, storage batteries, generator etc.) as part of a resilience initiative and to promote the hall as a focal point in the event of a major disruption to power supplies and/or communications.

We are continuing to research solutions (solar panels, storage batteries, generator etc.) as part of a resilience initiative and to promote the hall as a focal point in the event of a major disruption to power supplies and/or communications, as well as towards a greener hall.

As always, we continue to look for new committee members to become trustees of the hall and help out with the running of events and the hall.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Jura Hall is a company limited by guarantee without share capital. The company was incorporated on 7th May 2010.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

K. Compton-Bishop
Company Secretary
04 August 2026

Independent Examiner's Report to the trustees of Jura Hall

I report on the financial statements of Jura Hall for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors 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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 report

My examination was 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 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 Accounts Regulations
- to prepare financial statements 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.

Paul Stevenson CIMA
Digits Accountancy Co Ltd
112A Cumbernauld Road
Muirhead
Glasgow
G69 9AA
04 August 2026

Jura Hall

Statement of Financial Activities

for the year ended 31 December 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	4	97	97	84
Charitable activities	5	2,504	2,504	2,512
Other trading activities	6	3,653	3,653	9,828
Investments	7	166	166	102
Other	8	7,416	7,416	8,238
Total		13,836	13,836	20,764
Expenditure on:				
Raising funds	9	5,335	5,335	5,047
Other	10	13,828	13,828	16,884
Total		19,163	19,163	21,931
Net gains on investments		-	-	-
Net expenditure	11	(5,327)	(5,327)	(1,167)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(5,327)	(5,327)	(1,167)
Other gains and losses		-	-	-
Net movement in funds		(5,327)	(5,327)	(1,167)
Reconciliation of funds:				
Total funds brought forward		161,434	161,434	162,601
Total funds carried forward		156,107	156,107	161,434

Jura Hall

Summary Income and Expenditure Account

for the year ended 31 December 2025

	2025	2024
	£	£
Income	13,670	20,661
Interest and investment income	166	102
Gross income for the year	13,836	20,763
Expenditure	11,137	13,183
Depreciation and charges for impairment of fixed assets	8,026	8,748
Total expenditure for the year	19,163	21,931
Net expenditure before tax for the year	(5,327)	(1,168)
Net expenditure for the year	(5,327)	(1,168)

Jura Hall

Balance Sheet

at 31 December 2025

Company No. SC378162	Notes	2025	2024
		£	£
Fixed assets			
Tangible assets	13	129,760	137,786
		129,760	137,786
Current assets			
Debtors	14	367	168
Cash at bank and in hand		26,460	23,960
		26,827	24,128
Creditors: Amount falling due within one year	15	(480)	(480)
Net current assets		26,347	23,648
Total assets less current liabilities		156,107	161,434
Net assets excluding pension asset or liability		156,107	161,434
Total net assets		156,107	161,434
The funds of the charity			
Restricted funds	16		
Unrestricted funds	16		
General funds		156,107	161,434
		156,107	161,434
Reserves	16		
Total funds		156,107	161,434

The trustees have prepared the accounts in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act 2005 and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 04 August 2026

And signed on its behalf by:

K. Beasley

Trustee

04 August 2026

Jura Hall

Notes to the Accounts

for the year ended 31 December 2025

1 **Accounting policies**

Basis of preparation

The financial statements have been prepared in accordance with 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

2 **Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024	Total funds 2024
	£	£
Income and endowments from:		
Donations and legacies	83	83
Charitable activities	2,512	2,512
Other trading activities	9,828	9,828
Investments	102	102
Other	8,238	8,238
Total	20,763	20,763
Expenditure on:		
Raising funds	5,047	5,047
Other	16,884	16,884
Total	21,931	21,931
Net income	(1,168)	(1,168)
Net income before other gains/(losses)	(1,168)	(1,168)
Other gains and losses:		
Net movement in funds	(1,168)	(1,168)
Reconciliation of funds:		
Total funds brought forward	162,601	162,601
Total funds carried forward	161,433	161,433

4 Income from donations and legacies

	Unrestricted	Total 2025	Total 2024
	£	£	£
Donations Received	97	97	84
	97	97	84

5 Income from charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Charitable Rental Income	2,504	2,504	2,512
	2,504	2,504	2,512

6 Income from other trading activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
250 Club	1,618	1,618	1,368
Fundraising Events	2,035	2,035	8,460
	3,653	3,653	9,828

7 Income from investments

	Unrestricted	Total 2025	Total 2024
	£	£	£
	166	166	102
	166	166	102

8 Other income

	Unrestricted	Total 2025	Total 2024
	£	£	£
Other Income & Refunds	7,416	7,416	8,238
	7,416	7,416	8,238

9 Expenditure on raising funds

	Unrestricted	Total 2025	Total 2024
	£	£	£
Fundraising trading costs			
250 Club	665	665	610
	4,670	4,670	4,437
	5,335	5,335	5,047

10 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Purchases	231	231	847
Motor and travel costs	-	-	59
Premises costs	2,432	2,432	1,957
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	8,026	8,026	8,748
General administrative costs	2,659	2,659	4,793
Legal and professional costs	480	480	480
	13,828	13,828	16,884

11 Net expenditure before transfers

	2025	2024
This is stated after charging:	£	£
Depreciation of owned fixed assets	8,026	8,748

12 Staff costs

No employee received emoluments in excess of £60,000.

13 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 January 2025	241,662	22,689	264,351
At 31 December 2025	241,662	22,689	264,351
Depreciation and impairment			
At 1 January 2025	111,454	15,111	126,565
Depreciation charge for the year	6,510	1,516	8,026
At 31 December 2025	117,964	16,627	134,591
Net book values			
At 31 December 2025	123,698	6,062	129,760
At 31 December 2024	130,208	7,578	137,786

14 Debtors

	2025	2024
	£	£
Trade debtors	367	168
	367	168

15 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Accruals	480	480
	480	480

16 Movement in funds

	At 1 January 2025	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 December 2025
		£	£	£	£
Restricted funds:					
Unrestricted funds:					
General funds	161,434	13,836	(19,163)	-	156,107
Total funds	161,434	13,836	(19,163)	-	156,107

17 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	129,760	129,760
Net current assets	26,347	26,347
	156,107	156,107

18 Reconciliation of net debt

	At 1 January 2025	Cash flows	At 31 December 2025
	£	£	£
Cash and cash equivalents	23,960	2,500	26,460
	23,960	2,500	26,460
Net Debt	23,960	2,500	26,460

19 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.