

Kildonan Hall and Improvements Committee

SC016974

**Annual Report & Financial Statements for
the year ended 31st December 2025.**

Trustees' Annual Report For the Year Ended 31st December 2025

The trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended.

Reference and Administrative Information

Charity Name

Kildonan Hall and Improvements Committee

Charity No

SC016974

Address

Shore Road, Kildonan, Isle of Arran KA27 8SE

Trustees

Interim Chair- Ian Watson

Secretary -Agnes McDonald

Treasurer – Jennifer Gilchrist

Other Trustees who served during the year Retired – N/A

Structure Governance and Management

Constitution

The Charity is an unincorporated association. It is governed by its constitution which was adopted on 16 Nov 1915 and last amended on 2 November 2015.

Appointment of Trustees

The management committee, which normally meets on a monthly basis, are the charity's trustees. Membership of the management committee is the Chairman, Vice Chairman, Treasurer, & Secretary. Trustees are elected at the Annual General Meeting which is normally held in March. Under the constitution, there must be a minimum of three and not more than six elected trustees. The trustees may co-opt a further two trustees if they consider it would be in the interests of the Charity to do so.

Management

The trustees are responsible for the strategic direction and governance of the Charity,

Objectives and Activities & Charitable purposes

To promote civic participation and community development in Kildonan and the surrounding area, for the benefit of the public, by providing, maintaining and operating a community hub and facilities (including a village hall), and by encouraging volunteering and local activity, including activities which promote social connection and inclusion.

To provide recreational facilities, and to organise cultural, social and community activities, for the public in Kildonan and the surrounding area, with the aim of improving quality of life and strengthening community cohesion.

Activities

To hold monthly events for the Community.

To rent out the Hall for various classes and meetings.

Achievements & Purpose

To build a Community Café and Shop to act as a hub for the village of Kildonan and beyond.

Progress towards the fundraising to permit the opening of Kildonan Community Café and Shop

Financial Review

Grants obtained in 2025 , £153,792 .

Hall Charity income £15,235.

Total £169,027

Expenditure

Grant Expenditure £156,446. (£11,263.00 was paid direct to Armitage Groundworks from North Ayrshire Council Grant)

Other £9,716

Total £166,162

Net Movement £2,865

Closing Bank £29,344 (Restricted £3,460 and unrestricted £25,884)

Reserves Policy N/A

Plans for Future Periods

Toilet upgrade and landscaping grants with the aim of opening the Kildonan Community Cafe and Shop in April 2026

Approved by the Trustees on 31/8/26 and signed on their behalf by



Ian Watson – Interim Chair

Kildonan Hall and Improvements Committee

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Independent Examiner's Report on the Accounts

the year ended 31st December 2025.

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of 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 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, and
- 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.



Alaina McConnochie (FCA ICAEW)

Room 9, 47 Bank Street
Irvine
KA12 0LL

28 August 2026

Kildonan Hall and Improvements Committee

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Annual Report & Financial Statements for the year ended 31st December 2025.

Statement of Receipts & Payments

	Unrestricted funds	Restricted funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts				
Donations	1,437		1,437	1,412
Legacies			-	
Grants	4,000	149,792	153,792	10,000
Receipts from fundraising activities	6,265		6,265	8,904
Gross trading receipts			-	
Income from investments other than land and buildings			-	
Rents from land & buildings	2,503		2,503	2,886
Gross receipts from other charitable activities	4,337		4,337	
Interest	693		693	
A1 Sub total	19,235	149,792	169,027	23,202
A2 Receipts from asset & investment sales				
Proceeds from sale of fixed assets			-	
Proceeds from sale of investments			-	
A2 Sub total	-	-	-	-
Total receipts	19,235	149,792	169,027	23,202
A3 Payments				
Expenses for fundraising activities	980		980	1,644
Gross trading payments			-	
Investment management costs			-	
Payments relating directly to charitable activities	8,736		8,736	11,352
Grants and donations			-	
Governance costs:			-	
Audit / independent examination			-	
Preparation of annual accounts			-	
Legal costs			-	
Other			-	
A3 Sub total	9,716	-	9,716	12,996
A4 Payments relating to asset and investment movements				
Purchases of fixed assets	6,654	149,792	156,446	42,945
Purchase of investments			-	
A4 Sub total	6,654	149,792	156,446	42,945
Total payments	16,370	149,792	166,162	55,941
Net receipts / (payments)	2,865	-	2,865	(32,739)
A5 Transfers to / (from) funds	28	(28)	-	
Surplus / (deficit) for year	2,893	(28)	2,865	(32,739)

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Statement of Balances

	Unrestricted funds	Restricted funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds				
Cash and bank balances at start of year	22,991	3,488	26,479	59,218
Surplus / (deficit) shown on receipts and payments account	2,893	(28)	2,865	(32,739)
			-	
			-	
Cash and bank balances at end of year	25,884	3,460	29,344	26,479
B2 Investments	Fund to which asset belongs		Market valuation to nearest £	Last year to nearest £
	Total		-	-
B3 Other assets	Fund to which asset belongs		Cost/Current value to nearest £	Last year to nearest £
Equipment Less Consumables	Café & Shop		34,172	
Build Cost	Café & Shop		122,274	28,531
Heat Pump & Sola Panels	Hall			12,385
Building (Historical)			236,697	195,781
	Total		393,143	236,697
B4 Liabilities	Fund to which liability relates		Amount due to nearest £	Last year to nearest £
	Total		-	-
B5 Contingent liabilities	Fund to which liability relates		Amount due (estimate) to nearest £	Last year to nearest £
	Total		-	-

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the year ended 31st December 2025.

Notes to the Financial Statements

1 Basis of accounting

These accounts 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)

2 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 running of the club. Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the charity received donations of £153792 and also raised £8768 through fundraising events.

3 Related party transactions

The Charity insurance policy includes Trustee Indemnity Insurance for all its trustees. No other remuneration was paid to the trustees or any connected persons during the year (2024:Nil)

Analysis of receipts and payments

1 Donations

	Unrestricted funds	Restricted funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £
Donations	1,437		1,437	1,412
			-	
Total	1,437	-	1,437	1,412

2 Grants

	Unrestricted funds	Restricted funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £
UKSPF		100,000	100,000	10,000
Nat Lottery		19,929	19,929	
North Ayrshire		24,863	24,863	
Auchrannie		5,000	5,000	
Murdoch Trust	4,000		4,000	
Total	4,000	149,792	153,792	10,000

Analysis of receipts and payments

3 Gross receipts from other charitable activities

	Unrestricted funds	Restricted funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £
Gift Aid	4,287		4,287	-
Other Income	50		50	
			-	
			-	
Total	4,337	-	4,337	-

4 Payments relating directly to charitable activities

	Unrestricted funds	Restricted funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £
Monthly Lottery	1,450		1,450	1,420
Insurance	1,157		1,157	827
Heating	2,652		2,652	940
Waste & Cleaning	1,162		1,162	597
Repairs	1,434		1,434	6,814
Stationary	38		38	281
Subscriptions	286		286	152
Web	60		60	60
Café/Shop Consumables	497		497	260
Professional Fees			-	2,030
			-	
Total	8,736	-	8,736	13,381