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REGISTERED CHARITY NUMBER: SC028932

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2026

for

Lonach Hall Community Association

The Grant Considine Partnership
Chartered Accountants
46 High Street
Banchory
Aberdeenshire
AB31 5SR

Lonach Hall Community Association

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for the Year Ended 31 March 2026

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Lonach Hall Community Association

Report of the Trustees
for the Year Ended 31 March 2026

The trustees have the pleasure in presenting their report along with the accounts of the Lonach Hall Community Association (LHCA) for the year ended 31 March 2026. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investments (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006, the Statement of Recommended Practice for Charity Accounts approved by the Accounting Standard Board 20 March 2015 and the Constitution of the LHCA.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Lonach Hall has served Strathdon and the surrounding Upper Donside community for nearly 200 years as a key hub for social, cultural, educational and charitable activity. It exists to provide a shared community space that supports wellbeing, learning, recreation and social connection for people of all ages.

In accordance with its Constitution, the objectives of LHCA are to promote the benefit of the inhabitants of Upper Donside and its environs, without distinction of political, religious or other opinion. LHCA brings together residents, local authorities and voluntary organisations to support education and provide facilities for social welfare, recreation and leisure-time activities, with the aim of improving local conditions of life. LHCA is responsible for the management and maintenance of the Hall in support of these objectives and is non-party political and non-sectarian.

Significant activities

During the reporting period, the LHCA continued to fulfil its charitable purposes by providing and maintaining a community facility accessible to the public and supporting a wide range of activities for all age groups.

The Hall hosted a range of cultural, educational, recreational and social activities that promote wellbeing, inclusion, learning and community engagement. It was the preferred venue for community groups, local organisations and residents for meetings, events, fundraising activities and private hire, helping to strengthen community connections and social cohesion.

LHCA further supported the preservation of local heritage and culture and provided a venue for participation in community life. It also contributed to community resilience by maintaining and improving facilities at the Hall so that it can be used in emergency situations e.g. during storms when there are power outages in the area.

Income generated through hall hire and related services supported the ongoing maintenance, operation and sustainability of the Lonach Hall, ensuring continued benefit to the community. LHCA also promoted accessibility and inclusion by supporting community-led initiatives and facilitating activities that meet local needs.

The Trustees confirm that they have had due regard to the public benefit guidance issued by the Office of the Scottish Charity Regulator (OSCR) and are satisfied that the charity's activities delivered clear public benefit throughout the year.

OBJECTIVES AND ACTIVITIES

Donated facilities and services

The LHCA benefited from the support of volunteers throughout the year, whose contribution of time, skills and experience assisted in the management and upkeep of the Hall and its grounds.

Volunteer support included grass cutting, light maintenance work, snow clearing, as well as support at LHCA events and fundraising activities. Volunteers played an important role in the organisation and delivery of these events, helping to ensure their success and supporting the charitable objectives of the LHCA.

The Trustees are grateful for the continued support provided by members of the local community, which contributes significantly to the achievement of the LHCA's objectives.

No monetary value has been attributed to volunteer time or donated services in the financial statements.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

LHCA continued to play an important role in community life during the year, delivering a varied programme of activities and maintaining the Hall as a key local facility for social, cultural and community use.

Hall Use

The Hall remained a central venue for community use throughout the year, hosting regular user group sessions, meetings, consultations, fundraising events, and private functions. Strong levels of engagement were maintained, with a total of 940 hours of use recorded across 178 bookings. This demonstrates sustained demand for the facility, its importance as a focal point for local activity and community participation.

Financial sustainability was supported through the Hall's principal income streams, which continued to be Hall hire and associated bar provision services, supplemented by donations and grant funding. Income generated through hall hire and bar provision at selected events contributed to the ongoing maintenance and operation of the Hall, helping to ensure its continued availability for community use.

A range of regular user groups maintained their activities at the Hall, including: the Silver Circle Day Care Centre for elderly and vulnerable residents; the Lonach Society School of Dancing, which provides highland dancing lessons for participants aged 4+ of all abilities; Scottish Country Dancing classes for adults of all abilities; the Strathdon Masonic Lodge and the Lonach Highland and Friendly Society. The hall was also used for a block of fitness sessions by Nuts and Bolts Fitness, supporting opportunities for physical activity and community engagement.

A key success during the year was the Hall's continued role as the principal venue for five major charitable and local entertainment events, including long-standing community traditions such as the Lonach Gathering Ceilidh, Lonach Ball, Upper Donside Farmers' Ball, Schools Day of Dance and the Beaters' Bash. Hall hire for four of these events was fully subsidised by LHCA, helping to ensure their continued accessibility and success.

In addition, the Hall hosted a variety of private and community events during the year, including four weddings, four funeral teas, four birthday celebrations, two public drop-in sessions and a training course. LHCA provided bar services in support of seven of these events, generating additional income and enhancing the visitor experience.

The LHCA also delivered a number of successful community events during the year. These included the Autumn Celebration, a well-received local event despite lower attendance; A Taste of Strathdon, held during Village Halls Week, which brought together local groups to showcase activities and raise funds; and the Lonach Breakfast fundraiser at the Lonach Gathering, which was very well supported.

The Community Access Initiative was introduced during the year, providing free or subsidised access to the Hall for community-led activities. This enabled a range of groups to deliver events and services benefiting local residents and supporting community wellbeing. Activities delivered through this initiative included a Burns Lunch fundraiser organised by Silver Circle, a Beetle Drive fundraiser for Strathdon School Parent Forum and a Pop-Up Baby Bank delivered by Gordon Rural Action.

The LHCA also strengthened its role in supporting community resilience, operating as the local Community Resilience Hub and being activated during Storm Amy. This highlighted its value in providing coordination and support during emergency situations.

FINANCIAL REVIEW

Financial position

The LHCA accrued a credit of £9,569 in the general fund for the year ended 31 March 2026. The Trustees continue to constantly review expenditure in relation to income and are confident that, overall, the fund will remain in surplus into the future.

Reserves policy

Surplus reserves are held in a bank deposit to achieve low risk income. The Trustees are confident that the present level of reserves held are sufficient for the LHCA's current needs and the financial needs of the near future.

FUTURE PLANS

The LHCA Committee has continued to work hard alongside the day-to-day operation of Lonach Hall, with a focus on improving the hall and facilities for our community and users.

A key priority is the Uplift Project, which aims to refurbish the hall, including windows, cladding, soffits, gutters and repairs to the gazebo. The project will help ensure the hall remains safe, accessible and fit for purpose, while protecting its historic features for future generations.

The project will be delivered in three phases: Building Appraisal, Feasibility Study, Delivery Phase.
Funding has already been secured for Phase 1 - the Building Appraisal - and we are currently awaiting the appraisal report. Once the report has been received, it will help us determine the next steps and guide the development of the feasibility and delivery phases.

This is an exciting opportunity to invest in the future of Lonach Hall and ensure that it continues to serve our community for many years to come. We will keep our community and hall users updated as the project progresses.

Another notable project currently under development is our Technological Upgrade. As part of this ongoing project, we aim to enhance the hall's Wi-Fi capabilities, providing fast and reliable internet access throughout all rooms. This will enable local businesses and organisations to use Lonach Hall for hybrid meetings and other events requiring high-quality internet connectivity. As part of the same project, we also plan to install CCTV throughout the hall. This will strengthen the building's security and provide greater peace of mind for hall users, trustees and the local community.

We also have plans to continue to reorganise and improve the kitchen facilities. This will include the installation of a new, made-to-measure cupboard to provide additional and more efficient storage space. We also plan to replace the existing freezer with a new, more energy-efficient model, helping to reduce energy consumption and improve the overall functionality of the kitchen.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The LHCA is governed and managed by a committee of members, who meet regularly to deal with business of LHCA in furtherance of its objectives. The committee members operate within the Constitution which was adopted at a public meeting on 22 November 1998, and amended at the AGM on 26 September 2012.

The new committee members are elected at the Annual General meeting/Extraordinary General Meeting or co-opted by the current committee. Training for the new committee members is undertaken as part of the operation of the committee on an ongoing basis.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC028932

Principal address
Lonach Hall
Strathdon
Aberdeenshire
AB36 8UN

Trustees
K McGowan
Ms A Gordon
Ms A Culpean
Ms J Davidson
Ms A Hutchison
Ms A Fossa

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
The Grant Considine Partnership
Chartered Accountants
46 High Street
Banchory
Aberdeenshire
AB31 5SR

Bankers
Virgin Money
26 West High Street
Inverurie
AB51 3SL

Approved by order of the board of trustees on 24th September 2026 and signed on its behalf by:

.....
Ms A Culpean - Trustee

Independent Examiner's Report to the Trustees of
Lonach Hall Community Association

I report on the accounts for the year ended 31 March 2026 set out on pages seven to eleven.

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's 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 the independent examiner's report
My examination was 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 seeking explanations from you as 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; and
- to prepare accounts which accord with the accounting records and to 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.

Louise A Considine
The Institute of Chartered Accountants of Scotland

The Grant Considine Partnership
Chartered Accountants
46 High Street
Banchory
Aberdeenshire
AB31 5SR

Date: 24th September 2026

Lonach Hall Community Association

Statement of Receipts and Payments
for the Year Ended 31 March 2026

	Notes	Unrestricted fund £	Restricted funds £	2026 Total funds £	2025 Total funds £
RECEIPTS					
Grants and donations		2,084	4,724	6,808	24,508
Bar and other sales	2	21,405	-	21,405	17,451
Hall hires	2	15,784	-	15,784	9,103
Investment income	3	601	-	601	359
Total Receipts		39,874	4,724	44,598	51,421
PAYMENTS					
Purchases		5,826	-	5,826	6,663
Charitable activity		24,223	4,223	28,446	42,057
Support costs		757	-	757	150
Total Payments		30,806	4,223	35,029	48,870
Net Income/Expenditure		9,068	501	9,569	2,551
Transfers to/(from) funds		501	(501)	-	-
NET MOVEMENT IN FUNDS		9,569	-	9,569	2,551
RECONCILIATION OF FUNDS					
Total funds brought forward		74,190	-	74,190	71,639
TOTAL FUNDS CARRIED FORWARD		83,759	-	83,759	74,190

The notes form part of these financial statements

Lonach Hall Community Association

Statement of Balances
31 March 2026

	Notes	Unrestricted fund £	Restricted funds £	2026 Total funds £	2025 Total funds £
Cash Funds					
Opening cash at bank		27,923	-	27,924	26,330
Add:					
Receipts and Payments surplus/(deficit)		9,569	-	9,569	2,551
Closing cash at bank		37,492	-	37,762	27,924
Bank and Cash Balances					
Current Account		13,065	-	13,065	17,664
Saving Accounts		20,519	-	20,519	10,001
Restricted Account		3,935	-	3,935	-
Cash		243	-	243	259
		37,762	-	37,762	27,924
VAT	6	(812)	-	(812)	(543)
Fixed Assets					
Improvements to property	5	34,407	-	34,407	34,407
Fixtures and Fittings	5	12,402	-	12,402	12,402
		46,809		46,809	46,809
Total Reserves		83,759		83,759	74,190
FUNDS	7				
Unrestricted funds:					
General fund				79,824	74,190
UPLIFT project				3,935	-
TOTAL FUNDS				83,759	74,190

The financial statements were approved by the Board of Trustees and authorised for issue on 24th September 2026 and were signed on its behalf by:

.....
A Culpean - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements 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). Accordingly, the comparative figures which were previously prepared on an accruals basis have now been restated on a receipts and payments basis.

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2026	2025
	£	£
Bar and other sales	21,405	17,451
Hires	15,784	9,103
	37,189	26,554

3. INVESTMENT INCOME

	2026	2025
	£	£
Deposit account interest	601	359

4. TRUSTEES' REMUNERATION AND BENEFITS

In accordance with Point 4 of the LHCA Constitution and the Charities and Trustee Investment (Scotland) Act 2005, during the year ended 31 March 2026, the committee have approved a total of £3,359 (2025, £1,390) in payments towards trustees or their associates.

continued...

4. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

In accordance with Point 4 of the LHCA Constitution and the Charities and Trustee Investment (Scotland) Act 2005, during the year ended 31 March 2026, the committee have approved a total of £740 (2025, £2,833) reimbursement of expenses.

5. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2025 and 31 March 2026	398,025	57,365	455,390
DEPRECIATION			
At 1 April 2025 and 31 March 2026	363,618	44,963	408,581
NET BOOK VALUE			
At 31 March 2026	34,407	12,402	46,809
At 31 March 2025	34,407	12,402	46,809

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Taxation and social security	812	543
	812	543

7. UNRESTRICTED FUNDS

	General Funds £	**Designated Funds £**	**Total Unresteicted Funds £**
Funds balance at 1 April 2025	74,190	-	74,190
Surplus on general funds for the year	9,569	-	9,569
Designated funds:			
Uplift Project	(3,935)	3,935	-
Unrestricted funds balance at 31 March 2026	72,824	3,935	83,759

Designated Fund:
1. Uplift Project
The trustees designated £3,400 of unrestricted funds from the current account during the year plus specific fundraising to be set aside and used in respect of project planning.

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.