Charity registration number: SC019818

PORTGORDON VILLAGE HALL

TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

Goldwells Elgin
Wards House
Wards Road
Elgin
IV30 1NL

Portgordon Village Hall
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Portgordon Village Hall
Trustees' Report For The Year Ended 31 March 2026

The trustees present their report and the financial statements for the year ended 31 March 2026.

Structure, Governance and Management

Governing Document
The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Reference and Administrative Details

Trustees
Ms D Robson - Chair
Mrs S Lawrance - Treasurer
Mrs M Vance
Mr A Farquhar
Mr P MacPherson
Ms L Hudson
Ms J Gentles
Ms A Evens (appointed 20/09/2025)

Charity Number
SC019818

Principal Address
Portgordon Village Hall
Cross Street
Portgordon, Buckie
Moray
AB56 5QW

Independent Examiner
Melanie Candy ACCA
Goldwells Elgin
Wards House
Wards Road
Elgin
IV30 1NL

Chairs Report

Portgordon Village Hall has had a challenging but successful year. Like all consumers, the village hall has seen a significant increase in its electricity costs, resulting in additional income having to be generated to ensure the village hall can keep the doors open and the lights on.

The village hall has seen an increase in private hires over the past year, this can in part, be attributed to the upgrading of the toilet facilities, including the provision of an accessible toilet.

Portgordon Community Church continue to meet every Sunday providing a regular source of income to the hall. In addition, they also hire the hall for other events they run throughout the year.

Portgordon Stitchers meet every Thursday and provide another source of regular income to the hall.

Paws and Claws dog training has continued to support the hall by hiring it on a regular basis for dog training classes.

Our NEAT productions continue to be popular and are generally well supported. The proceeds from the raffle at these events covers the running costs associated with bringing these events to the hall.

The hall committee consists of eight volunteers who have organised and run several events over the year, including NEAT productions, quiz nights, table top sales and a Christmas market.

The village hall has been successful in being awarded 2 grants this year. The Lottery Fund has awarded us a grant to replace damaged harling which will help to ensure the hall remains wind and watertight for the foreseeable future.

William Grant has given a generous donation so that we can upgrade the toilet and sink adjacent to our kitchen area.

The committee will continue to support the hall in whatever way they can to ensure a minimum of £7,500 per year is raised to cover all current outgoings. Any additional funds raised will be used to benefit the hall and the local community.

The trustees' report was approved by the board of trustees and signed on its behalf by:

S M Lawrance

Mrs S Lawrance
Treasurer

Date 24/9/2026

Portgordon Village Hall
Independent Examiner's Report to the Trustees of Portgordon Village Hall
For The Year Ended 31 March 2026

I report to the trustees on my examination of the accounts of Portgordon Village Hall (the Trust) for the year ended 31 March 2026.

Responsibilities and Basis of Report
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 2006Accounts 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.

M Candy

Melanie Candy ACCA

Date 24/9/2026

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Portgordon Village Hall
Statement of Financial Activities
For The Year Ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**3**	100	7,800	7,900	304
Other trading activities	**4**	8,602	-	8,602	6,906
Other	**5**	1,100	-	1,100	1,585
		9,802	7,800	17,602	8,795
EXPENDITURE ON:					
Charitable activities:	**6**				
Unrestricted		(6,276)	-	(6,276)	(7,058)
Sound		-	(1,022)	(1,022)	-
		(6,276)	(1,022)	(7,298)	(7,058)
NET INCOME		3,526	6,778	10,304	1,737
NET MOVEMENT IN FUNDS		3,526	6,778	10,304	1,737
RECONCILIATION OF FUNDS:					
Total funds brought forward		6,893	1,699	8,592	6,855
TOTAL FUNDS CARRIED FORWARD	**10**	10,419	8,477	18,896	8,592

The notes on pages 7 to 9 form part of these financial statements.

Portgordon Village Hall
Comparative Statement of Financial Activities
For The Year Ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	**3**	304	-	304
Other trading activities	**4**	6,906	-	6,906
Other	**5**	1,585	-	1,585
		8,795	-	8,795
EXPENDITURE ON:				
Charitable activities:	**6**			
Unrestricted		(7,058)	-	(7,058)
NET INCOME		1,737	-	1,737
NET MOVEMENT IN FUNDS		1,737	-	1,737
RECONCILIATION OF FUNDS:				
Total funds brought forward		5,156	1,699	6,855
TOTAL FUNDS CARRIED FORWARD	**10**	6,893	1,699	8,592

The notes on pages 7 to 9 form part of these financial statements.

Portgordon Village Hall
Statement of Financial Position
As At 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		10,419	8,477	18,896	8,592
		10,419	8,477	18,896	8,592
NET CURRENT ASSETS (LIABILITIES)		**10,419**	**8,477**	**18,896**	**8,592**
TOTAL ASSETS LESS CURRENT LIABILITIES		**10,419**	**8,477**	**18,896**	**8,592**
NET ASSETS		**10,419**	**8,477**	**18,896**	**8,592**
FUNDS OF THE CHARITY					
Restricted Funds				8,477	1,699
Unrestricted Funds				10,419	6,893
TOTAL FUNDS	10			18,896	8,592

On behalf of the board

Mrs S Lawrance
Treasurer

Date 24/9/2026

The notes on pages 7 to 9 form part of these financial statements.

1. General Information

Portgordon Village Hall is an unincorporated charity registered with the Office of the Scottish Charity Regulator (OSCR), registered charity number SC019818 . The principal address is Portgordon Village Hall, Cross Street, Portgordon, Buckie, Moray, IV30 1NL.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

2.2. 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.

2.3. Incoming Resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, itis probable that the income will be received and the amount can be measured reliably.

2.4. Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

2.5. Taxation

The charity is exempt from tax on its charitable activities.

3. Income from Donations and Legacies

	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
Donations and gifts	100	-	100	304
Grants	-	7,800	7,800	-
	100	7,800	7,900	304

4. Income from Other Trading Activities

	2026 Unrestricted funds £	2025 Total funds £
Fundraising events	1,990	1,928
Shop income	6,611	4,977
Sundry Income	1	1
	8,602	6,906

5. Other Income

	2026 Unrestricted funds £	2025 Total funds £
EV charging income	1,100	1,585

6. Analysis of Expenditure

	2026 Support costs (see note 7) £
Unrestricted	6,276
Sound	1,022
	7,298

	2025 Support costs (see note 7) £
Unrestricted	7,058

7. Support Costs

	Unrestricted £	Sound £	2026 Total £
Premises expenses	3,514	-	3,514
General administration	2,462	1,022	3,484
Governance costs	300	-	300
	6,276	1,022	7,298

	2025 Unrestricted £
Premises expenses	3,877
General administration	2,917
Governance costs	264
	7,058

8. Independent Examiner's Remuneration

	2026 £	2025 £
Independent examination of the financial statements	300	264

9. Average Number of Employees
Average number of employees during the year was: NIL (2025: NIL)

10. Movement in Funds

	As at 1 April 2025 £	Income £	Expenditure £	As at 31 March 2026 £
Unrestricted funds				
General:				
General unrestricted fund	6,893	9,802	(6,276)	10,419
Restricted funds				
Sound	1,699	-	(1,022)	677
Improvements	-	7,800	-	7,800
Total restricted funds	1,699	7,800	(1,022)	8,477
Total funds	8,592	17,602	(7,298)	18,896

	As at 1 April 2024 £	Income £	Expenditure £	As at 31 March 2025 £
Unrestricted funds				
General:				
General unrestricted fund	5,156	8,795	(7,058)	6,893
Restricted funds				
Sound	1,699	-	-	1,699
Total funds	6,855	8,795	(7,058)	8,592

11. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.
No trustee expenses have been incurred.

12. Related Party Disclosures
There have been no related party transactions in the reporting period that require disclosure.