

APPENDIX 3



Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period
Set out on pages

Independent examiner's report on the accounts								v2
Charity name								
Portlethen Jubilee hall								
Registered charity number								
SC017492								
Period start date					Period end date			
Day	Month	Year		Day	Month	Year		
01	03	2024	to	28	02	2025		
						(remember to include the page numbers of additional sheets)		

Respective responsibilities of trustees and examiner
Basis of independent examiner's statement
Independent examiner's statement

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.

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.

In the course of my examination, no matter has come to my attention

- 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

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:**
Name:
Relevant professional qualification(s) or body (if any):
Address:

	Date:	30/11/2025

Cash Summary

Portlethen Jubilee Hall
For the year ended 28 February 2025

2025

Income

Donations	4,718.00
Fundraising Activities	3,536.21
Grant Funding	2,945.00
Hall Hire	14,722.25
Total Income	25,921.46

Less Expenses

Cleaning	2,304.90
Expenses from Fundraising activities	570.00
General Expenses	510.96
Hall Equipment	9,274.58
Insurance	848.75
IT Software and Consumables	92.34
Legal Expenses	19.39
Licences	1,168.92
Light, Power, Heating	4,071.08
Repairs & Maintenance	10,327.48
Telephone & Internet	224.99
Total Expenses	29,413.39

Surplus (Deficit) (3,491.93)

Net Cash Movement (3,491.93)

Summary

Opening Balance	23,652.80
Plus Net Cash Movement	(3,491.93)
Cash Balance	20,160.87

Profit and Loss

Portlethen Jubilee Hall

For the year ended 28 February 2025

2025

Trading Income

Donations	4,718.00
Fundraising Activities	3,536.21
Grant Funding	2,945.00
Hall Hire	14,722.25
Total Trading Income	25,921.46

Gross Profit

25,921.46

Operating Expenses

Cleaning	2,304.90
Expenses from Fundraising activities	570.00
General Expenses	510.96
Hall Equipment	9,274.58
Insurance	848.75
IT Software and Consumables	92.34
Legal Expenses	19.39
Licences	1,168.92
Light, Power, Heating	4,071.08
Repairs & Maintenance	10,327.48
Telephone & Internet	224.99
Total Operating Expenses	29,413.39

Net Profit

(3,491.93)

Balance Sheet

Portlethen Jubilee Hall As at 28 February 2025

	28 FEB 2025	29 FEB 2024
Assets		
Bank		
Portlethen Jubilee Hall	20,160.87	23,652.80
Total Bank	20,160.87	23,652.80
Total Assets	20,160.87	23,652.80
Net Assets	20,160.87	23,652.80
Equity		
Current Year Earnings	(3,491.93)	-
Retained Earnings	23,652.80	23,652.80
Total Equity	20,160.87	23,652.80

Trustees' Annual Report

For the period ended 28 February 2025

Reference and Administrative Details

Charity Name: PORTLETHEN JUBILEE HALL

Charity Registration Number: SC017492

Registered Address: Cookston Road, Portlethen, Aberdeenshire, AB124PT

Trustees: [REDACTED]

Structure, Governance and Management

The charity is governed by its governing document and managed by the trustees. Further details are provided below:

The governing document is the Feu Charter signed on the 14th of September 1892. Three Heritable trustees were originally appointed. The Trustees gather a committee made up of local people to fulfil the remit of keeping the hall open for the use and benefit of the people of Portlethen.

The Trustees are historically appointed in line with the Feu Charter. The farmer on Mains of Portlethen, the tenant farmer of the Portlethen Estate, and the local Church of Scotland minister, residing at the manse in Portlethen, were the original Heritable Trustees. The Portlethen Estate has largely been sold off for housing, Graham Shand is a descendant of the owner of Mains of Portlethen and remains a Trustee. The Church of Scotland minister has left Portlethen during 2023 and is yet to be replaced, so we currently only have a single active Trustee. We are working to resolve this.

Objectives and Activities

The trustees have had due regard to the Charity Commission's guidance on public benefit. The objectives and activities during the year included:

The Jubilee Hall serves as a 'village hall' for the residents of Portlethen town and surrounding villages. The purpose of the charity is to provide facilities for education, recreation, social welfare, and communication with the aim of improving the quality of life for residents in the said area.

The main activities are as follows: Dance and drama classes, Adult and children fitness classes, Children's football coaching, Community coffee mornings/café, Family celebrations, Lunch Club for residents with special additional needs, Community events including movie nights.

Achievements and Performance

The following achievements and performance highlights were reported during the year:

The number and variety of groups wishing to hire space in the hall remains steady. In addition to the weekly Fine Piece Café and monthly Lunch Club, we have daily bookings for fitness clubs, mother and toddler groups, drama clubs and even acrobatics. We take regular bookings for family celebrations and parties.

We have purchased a projector and big screen and host monthly Movie nights for the community and all refurbishment plans have now been completed and has received a lot of positive feedback from our users.

Financial Review

The trustees report on the financial performance for the period as follows:

We are committed to running the hall in a financially responsible manner. Our Treasurer maintains our accounts on a monthly basis, and we only spend what we can afford. As the income streams increase with increased hall use, we identify future projects, obtain realistic estimates, and plan the spending when the funds are available. We do not run a deficit.

We offer the hall for Community Events free of charge. The local Community Hub, for example will meet in the hall from time to time, as space is limited in their meeting rooms

Approval

This report was approved by the trustees and signed on their behalf.

Name: [REDACTED]

Signature: [REDACTED]

Position: Treasurer

Date: 30/11/25