



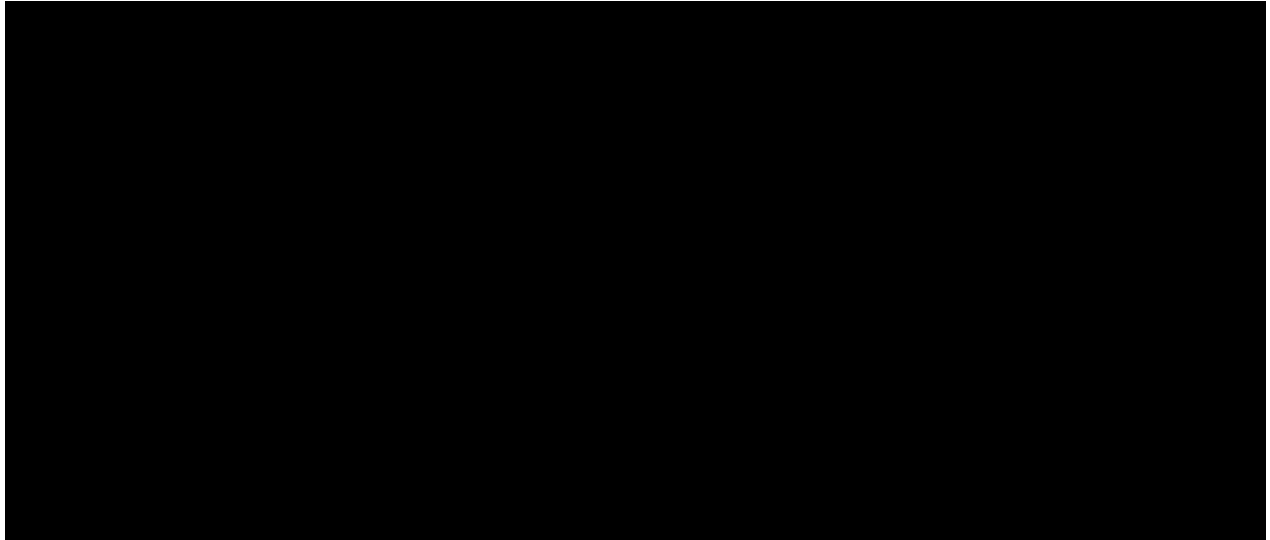
**Lonach Hall Community Association
Scottish Charity Number: SC028932**

**TRUSTEES REPORT
AND
FINANCIAL STATEMENTS
FOR YEAR ENDED 31st March 2025**



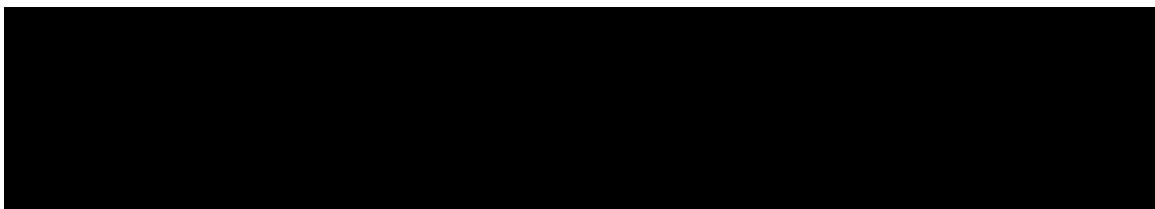
Legal and administrative information

Charity Number: SC028932



Bankers: Virgin Money
26 West High Street
Inverurie
AB51 3SL

Independent Examiner: JA Comins & Company
[Redacted]
Elchies
Aberlour
AB38 9SL





Report of the Trustees for the year ended 31 March 2025

The Trustees have pleasure in presenting their report along with the accounts of the Lonach Hall Community Association (LHCA) for the year ended 31 March 2025. 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 Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006, the Statement of Recommended Practice for Charity Accounts approved by the Accounting Standards Board 20 March 2015 and the Constitution of the LHCA.

Structure, governance and management

The LHCA is governed and managed by a committee of members, who meet regularly to deal with business of the LHCA in furtherance of its objectives. The committee members operate within the Constitution which was adopted at a public meeting on 22 November 1988, 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.

Trustee Remuneration

All payments and expense reimbursements made to trustees and their associates during the financial year 2024–2025 were carried out in line with Point 4 of the LHCA Constitution and the relevant provisions of the Charities and Trustee Investment (Scotland) Act 2005, as outlined below under Point 4) Trustees Remuneration and Expenses.

Objectives and activities

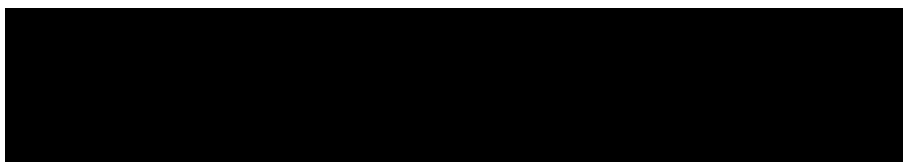
The objectives of the LHCA are:

- To promote the benefit of the inhabitants of Upper Donside and environs without distinction of political, religious or other opinion, by Associating the Local Authorities, Voluntary Organisations and inhabitants in a common effort to advance education and provide facilities in the interest of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.
- To secure the establishment, management by committee and maintenance of halls for activities promoted by the association in furtherance of the above objects or any of them.

The LHCA is non-party in politics and non-sectarian in religion

Achievements and performance

Within the past year, the LHCA committee has gone through some challenging times, with several committee members stepping down after years of service. With great support from the local community, the LHCA has welcomed new members, who are keen to build on and improve what the hall provides and expand the services offered to the community.





The Lonach Hall is regularly used as a venue by several local groups for various activities, such as a day care centre for the elderly, dancing lessons, fitness classes and an annual gathering of local schools to celebrate the Day of Dance.

Within the last financial year, the Lonach Hall has been the chosen venue for several celebration events at which the LHCA provided bars, including a wedding, two birthday parties, and the annually recurring Beaters' Bash, Lonach Tent Bar, Lonach Ball, and Farmers' Ball.

The Lonach Hall was also hired for an exhibition, two public drop-in meetings, several meetings for local groups, one-off meetings and conferences, as well as several funeral teas. The local Pipe Band also held their usual annual practice at the hall.

Financial review

The LHCA accrued a credit on the general fund of £2,550 for the year ended 31 March 2025. 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

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.

Approved by the Trustees on 23 September 2025 and signed on their behalf
by. 

1) Statement of receipts and payments for the year ended 31st March 2025

Receipts	Note	Unrestricted funds	Restric ted funds	Total 2025	Total 2024
		£	£	£	£
Grants and Donations		1,880	22,625	24,505	2,971
Deferred Grant Income		-		-	-
Activities for Generating Funds:		-		-	-
Fundraising activities		-		-	-
Investment income – bank interest received		359		359	1,220
Incoming Resources from Charitable Activities:		-		-	-
Bar and Other Sales		17,451		17,451	25,774
Hires		9,104		9,104	9,286
Catering		-		-	-
		28,794	22,625	51,419	39,251
Resources expended:					
Costs of generating funds – Fundraising Expenses	A	-		-	-
Trading Purchases	B	6,663		6,663	11,559
Charitable Activities :					
Hall Keeper and cleaning		4,611		4,611	4,189
Donations		-		-	-
Heat, light, water, rent and waste collection		3,943		3,943	6,567
Telephone		647		647	573
Repairs, Renewals and Maintenance		6,817		6,817	12,008
Postage, Stationery & advertising		460		460	1,049
Licences and performing rights		1304		1304	769
Sundries		163		163	168
Depreciation - Buildings		19,901		19,901	18,970
Depreciation – Fixtures & Fittings		4,211		4,211	4,855
	C	42,057		42,057	49,148
Governance : Accountancy fees	D	150		150	150
Total resources expended	ABCD	48,870		48,870	60,857
Net incoming/(outgoing) resources		2,550		2,550	(21,606)
Funds brought forward		74,918		74,918	96,525
Surplus / (deficit) for the year		2,550		2,550	(21,606)
Total Funds carried forward		77,468		77,468	74,919

2) Balance Sheet

As at 31 March 2025

	<u>note</u>	<u>2025</u>	<u>2024</u>
FIXED ASSETS	3	46,809	46,422
CURRENT ASSETS			
Stock		1,667	3,168
Debtors and Prepayments		2262	1874
Bank and Cash:			
Current Account		27,666	25,330
Cash		259	1000
Input VAT		595	
		<u>32,449</u>	<u>31,372</u>
CURRENT LIABILITIES			
Creditors: Amounts falling due within one year:		501	4021
VAT & PAYE		1,139	-1296
Other Creditors and accrued income		150	150
		<u>1,790</u>	<u>2875</u>
Net Current assets		30,659	28,497
Total assets less liabilities		<u>77,468</u>	<u>74,919</u>
Financed by:			
Unrestricted funds - general		<u>77,468</u>	<u>74,919</u>

The notes on pages 9-10 form an integral part of these financial statements.
These financial statements are approved by the trustees on 12 September 2025
and signed on their behalf by:

[Redacted Signature] 23.9.25

3) Fixed Assets

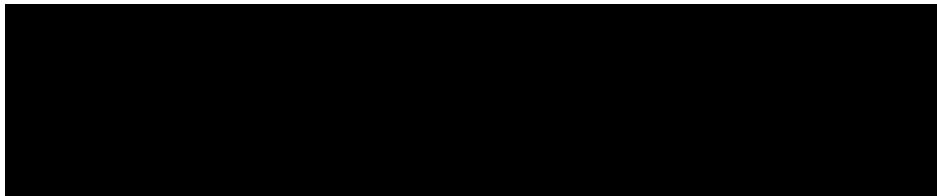
	Buildings £	Fixtures & Fittings £	Total £
Cost or valuation			
At 1 April 2024 & 31 March 2025	375,802	55,088	430,890
Additions	22,223	2,277	24,500
At 31 March 2025	398,025	57,365	455,390
Depreciation			
At 1 April 2024	343,716	40,752	384,468
Depreciation for the year	19,901	4,211	24,112
At 31 March 2025	363,617	44,963	408,580
Net Book Value			
At 31 March 2025	34,407	12,403	46,810
At 31 March 2024	32,086	14,336	46,422



4) Trustees Remuneration and Expenses

In accordance with Point 4 of the LHCA and the Charities and Trustee Investment (Scotland) Act 2005, during the financial year 2024-2025, the trustees have approved a total of £2,833 reimbursement for expenses.

In accordance with Point 4 of the LHCA Constitution and the Charities and Trustee Investment (Scotland) Act 2005, during the financial year 2024-2025, the committee have approved a total of £1,390 in payments towards trustees or their associates.





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

I report on the accounts of the LHCA for the year ended 31st March 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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

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 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 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.

Name
Address
Date :

23 September 2025