

LAGGAN COMMUNITY HALL

S.C.I.O.

SCOTTISH CHARITY NUMBER SC048514

FINANCIAL STATEMENT

YEAR ENDED 30 APRIL 2026

LAGGAN COMMUNITY HALL

Scottish Charity Number SC048514

Appendix 1 – Trustees’ Annual Report for the period 1 May 2025 to 30 April 2026

Reference and administration details

Principal address: Laggan Village Hall, Laggan, Newtonmore.

Names of the charity trustees on date of approval of Trustees’ Annual Report:

Mr M Sharp	Chairman
Mrs L Matthew	Treasurer
Mrs M Sharp	
Mr J Sellar	
Mrs J MacPherson	
Mrs C Falconer	
Mrs S Geddes	
Mr I Campbell	
Mr M Falconer	
Mr A Armstrong	

Structure, governance and management

Type of governing document – The organisation is a Scottish Charitable Incorporated Organisation and the purpose and administration arrangements are set out in our constitution. All assets were transferred from Laggan Village Hall, a charitable unincorporated association, on 3 July 2018.

Trustee recruitment and appointment - All of the Association’s trustees are appointed or reappointed by the members at our annual general meeting.

Objectives and activities

Charitable purpose – Our purpose, as recorded in our constitution, is to administer and run the hall by making it available to the public for various events and activities.

Summary of the main activities in relation to these objectives – Organisation meetings, badminton club, toddler group, dances, functions, accommodation.

Achievements and performance

The hall activities carried on as normal in this year with various rentals from groups and individuals. There were various fundraising activities again this year which includes our annual Ceilidh in the Summer and Quiz Night in the Winter. At the start of the Summer we held a Disco night to celebrate the Hall’s 40th Birthday. We also had an entertaining night from the Hebridean Baker and hosted a Spring Tea which was both big successes.

LAGGAN VILLAGE HALL

Scottish Charity Number SC048514

Appendix 1 – Trustees' Annual Report for the period 1 May 2025 to 30 April 2026 continued

Financial review

This year we made a surplus of £4,710.18 compared to last year's deficit of £1,383.50. The biggest increases in expenditure were for Repairs and Maintenance and the biggest saving was for Electricity. We were in credit with SSE for electricity at the start of the year due to Jeanette arranging a new contract and we are still in credit of £1,979.57 per their last invoice of 28/02/2026.

We received £7,315.50 in January as a restricted grant from SSE to help with various expenses and after deducting some of these expenses there is a balance of £5,354.66 carried forward to the next financial year.

Funds

We have Restricted Balances of £5,354.66 for the SSE grant and £1,051.71 for the ring-fenced Festive Fund. The General Fund balance is £2,606.41.

Declaration

The trustees declare that they have approved the trustees' report above on

3rd July 2026

Mr M Sharp
Mr M Sharp (Chairman)

LAGGAN COMMUNITY HALL

Scottish Charity Number SC048514

Appendix 2 – Receipts and payments account for the period 1 May 2025 to 30 April 2026

Section A – Statement of receipts and payment

	Year to 30/04/2026 £	Year to 30/04/2025 £
Receipts		
Donations:		
SSE Grant (restricted)	7,315.50	-
OAP Xmas party	<u>150.30</u>	<u>150.00</u>
	7,465.80	150.00
Fundraising income:		
Quiz night	334.19	840.00
Ceilidh	780.80	1,224.00
Disco night	936.70	-
Hebridean Baker	2,229.36	-
Spring Tea	281.42	-
Burns night bar	-	278.00
Rafferty retirement event	-	1,234.00
North Sea Gas concert	-	734.45
Shinty memories bar	-	55.90
Hamish Napier concert	-	434.00
Skip Gorman	<u>-</u>	<u>90.00</u>
	4,562.47	4,890.35
Gross trading receipts:		
Hall rents	<u>4,925.33</u>	<u>9,149.79</u>
	<u>16,953.60</u>	<u>14,190.14</u>
Payments		
Fundraising expenses:		
Quiz night	-	239.36
Ceilidh	238.19	501.70
Disco night	238.19	-
Hebridean Baker	300.00	-
Spring Tea	62.94	-
Rafferty retirement event	-	1,934.16
North Sea Gas concert	-	344.20
Shinty memories bar	<u>-</u>	<u>48.95</u>
	839.32	3,068.37
Gross trading payments:		
Cleaner wage	1,800.00	1,800.00
Heat & light	-	6,093.80
Repairs and renewals	4,738.08	2,171.08
Insurance	805.97	968.57
Advertising	<u>270.00</u>	<u>270.00</u>
Balance carried forward	7,614.05	11,303.45

LAGGAN COMMUNITY HALL

Scottish Charity Number SC048514

Appendix 2 – Receipts and payments account for the period 1 May 2025 to 30 April 2026

Section A – Statement of receipts and payment

	Year to 30/04/2026 £	Year to 30/04/2025 £
Receipts - continue		
Balance brought forward	7,614.05	11,303.45
Refuse collection	128.87	241.80
Bank charges	7.81	-
Card machine charges	9.49	28.40
OAP Xmas party costs	302.88	315.97
Richardon's gift	-	159.95
Festive fund expenses	-	85.00
Entertainment licence	156.00	248.70
Professional fees	<u>3,160.00</u>	<u>72.00</u>
	11,379.10	12,455.27
Governance costs:		
Gift for independent examiner	25.00	50.00
	<u> </u>	<u> </u>
Total payments	<u>12,243.42</u> =====	<u>15,573.64</u> =====
Surplus or (deficit) for the year	<u>4,710.18</u> =====	<u>(1,383.50)</u> =====

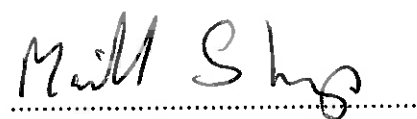
LAGGAN COMMUNITY HALL

Scottish Charity Number SC048514

Appendix 2 – Receipts and payments account for the period 1 May 2025 to 30 April 2026 - continue

	Year to 30/04/2026 £	Year to 30/04/2025 £
Section B – Statement of balances		
Opening balance	4,302.60	5,686.10
Surplus or (deficit) for the year	<u>4,710.18</u>	<u>(1,383.50)</u>
	9,012.78	4,302.60
	=====	=====
Represented by:		
Closing bank balance	8,612.78	4,302.60
Cash in hand	<u>400.00</u>	<u>-</u>
	9,012.78	4,302.60
	=====	=====
Section C – Fund balances		
<u>General funds</u>	2,606.41	3,250.89
<u>Restricted funds</u>		
Festive Fund	1,051.71	1,051.71
SSE Grant	<u>5,354.66</u>	<u>-</u>
	6,406.37	1,051.71
	=====	=====
	9,012.78	4,302.60
	=====	=====

Approved by the Trustees 3/7/26 and signed on their behalf


.....
Mr M Sharp (Chairman)

Notes on the accounts for the period 1 May 2025 to 30 April 2026

Note 1 - The Charity owns the following Fixed Assets at 30 April 2026.

Hall building	(valued 2019)	£75,000
Equipment	(valued 2019)	<u>£3,764</u>
		£78,764
		=====

LAGGAN COMMUNITY HALL

Scottish Charity Number SC048514

Appendix 3 - Independent examiner's report on the accounts for the charity for the period 1 May 2025 to 30 April 2026

I report on the accounts of the charity for the year ended 30 April 2026 which are set out on pages 1 to 5.

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 (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's 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 examiners' report

My examination was carried out in accordance with the 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 examiners' statement

In connection with my examination, no matter has come to my attention:

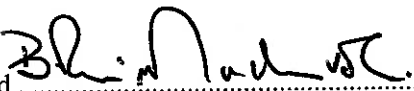
- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:

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 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.

Signed 

Date 12-7-26.

Name: Brian Mackintosh

Address: Meadow Rise
Kingussie
Inverness-shire
PH21 1NR

