

Sorn Village Hall

Receipts and Payments Accounts

For the Year Ended

31st December 2025

Charity Number: SCO26316

Sorn Village Hall
SCO26316

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**Sorn Village Hall
SCO26316**

Trustee Annual Report for the Year Ended 31st December 2025

Introduction

The Trustees present their report and accounts for the year ended 31st December 2025

Charity Registration Number SCO26316

Principal Address 16A Main Street
Sorn
Mauchline
KA5 6HU

Current Trustees

Jamie McIntyre	Sorn Estate Representative
Rev Allan Vint	Church Minister
Mrs J McKay	School Head Teacher

Office Bearers and Committee

Mark Scott	Chairman
Patrick Wiggins	Vice Chairman
Jean Shaw	Treasurer
Tanny May Oliver	Secretary
Anton Van De Straat	Committee member
Callum Allan	Committee Member
Jenny McKay	Committee Member

Independent Examiner

Kevin Mowat CA
Galbraith Pritchards
20 Barns Street
Ayr

Recruitment and appointment of Trustees

All charity's trustees are appointed or re-appointed by members at our annual general meeting.

Governing document

The charity is unincorporated and the purposes and administration arrangements are as set out in our constitution.

**Sorn Village Hall
SCO26316**

Trustee Annual Report for the Year Ended 31st December 2025

Charitable purpose

Our purpose is the operation of a village hall and community centre for the benefit of the inhabitants of the village and district of Sorn for community, social and educational purposes

Activities and achievements

2025 saw the internal works finally carried out by Bell Group and the hall looks fresh and new. The boiler however was giving concern and quite a large part of our expenditure (apart from the decorating) this year has been centred on that but advised we were not needing to renew. The faulty parts however had to come from the manufacturer in Italy and this caused some delays meaning that the hall had intermittent heating for the latter part of the year and into 2026. Because of this we had to cancel the Ceilidh Band supposed to be performing at New Year. The hall continues to be used for the Gaiety's Murder Mystery season and small groups have used the facilities throughout the year. We as a committee try to get villagers interested in joining us but there seems to be a lack of community spirit as far as this is concerned but quite happy to turn up at events.

Trustee remuneration and expenses

The trustees did not receive any remuneration or expenses during the year

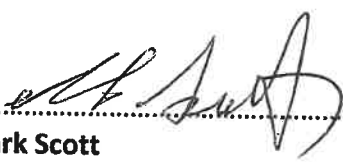
Financial Review

The Receipts and Payment Account for the period shows total Income of £13,351 and total Expenditure of £33,750 which results in a deficit of £20,399.

Reserves

The Committee consider that the general fund of £27,811 will enable us to continue to run the village hall at current levels for the forthcoming year.

Approved by the trustees and signed on their behalf


.....
Mark Scott
Chairman

7 July 2026

**Sorn Village Hall
SCO26316**

Independent Examiners Report to the Trustees of Sorn Village Hall

I report on the accounts of the charity for the year to 31st December 2025 which are set out on pages 4 to 6.

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) 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 Account (Scotland) Act 2006. An examination includes a review of the accounting records kept by the charity and 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 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



Kevin Mowat CA
Galbraith Pritchards
20 Barns Street
Ayr
KA7 1XA

14 July 2026

**Sorn Village Hall
SCO26316**

**Receipts and Payments Account
Year Ended 31st December 2025**

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
RECEIPTS				
Grants	-	-	-	68,668
Bank Interest	458	-	458	584
Rent from Land and Buildings	12,884	-	12,884	15,605
Other Income	-	-	-	100
Donations	<u>9</u>	<u>-</u>	<u>9</u>	<u>10</u>
TOTAL RECEIPTS	<u>13,351</u>	<u>-</u>	<u>13,351</u>	<u>84,967</u>
PAYMENTS				
Payment for Charitable Activities				
Electricity, Gas and Water Rates	6,943	-	6,943	5,464
Hall Keeper	2,000	-	2,000	2,440
Sundry Expenses	-	-	-	455
Independent Examiner	360	-	360	-
Refuse Disposal and Cleaning	448	-	448	699
Insurance	1,076	-	1,076	1,061
Repairs and Maintenance	11,938	6,398	18,336	52,270
Sorn To Be Wild	86	4,064	4,150	5,936
Licence and Warrants	<u>437</u>	<u>-</u>	<u>437</u>	<u>458</u>
TOTAL PAYMENTS FOR CHARITABLE ACTIVITIES	<u>23,288</u>	<u>10,462</u>	<u>33,750</u>	<u>68,783</u>
(DEFICIT)/SURPLUS FOR YEAR	<u>(9,937)</u>	<u>(10,462)</u>	<u>(20,399)</u>	<u>16,184</u>

**Sorn Village Hall
SCO26316**

**Statement of Balances
At 31st December 2025**

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
BANK DEPOSIT BALANCE				
Bank Balance b/fwd	37,748	10,462	48,210	32,026
MOVEMENTS IN YEAR				
(Deficit)/Surplus for Year	<u>(9,937)</u>	<u>(10,462)</u>	<u>(20,399)</u>	<u>16,184</u>
Bank Balance c/fwd	<u>27,811</u>	<u>-</u>	<u>27,811</u>	<u>48,210</u>
HERITABLE PROPERTY				
Hall and Car Park			<u>1</u>	<u>1</u>

The Accounts were approved by the trustees and signed on their behalf on 7 July 2026.



Mark Scott
Chairman

**Sorn Village Hall
SCO26316**

**Notes to the Accounts
Year Ended 31st December 2025**

1 Basis of Accounting

The accounts have been prepared under the receipts and payments basis and are in accordance with The Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Fixed Assets

The heritable property, consisting of the Village Hall and car park, is recorded at a nominal value of £1 as there is no reliable cost available, and the trustees consider that the significant cost required in order to obtain an open market is unjustified for the charity's ongoing operation.

The property is held in trust by the Hall Trustees for the benefit of the inhabitants of the village and district of Sorn for community, social and educational purposes.

3 Funds

Unrestricted funds are those that may be used at the discretion of the trustees, in furtherance of the objects of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year, the charity did not receive any new grants.

4 Repairs and Maintenance

Repairs and Maintenance have been ongoing throughout the year with work being carried out by Bell Group and others. The total for repairs and maintenance being £18,336.