

**Independent Examiner's Report**  
**to the members/trustees of Ferintosh Public Hall**  
**Registered Charity - SC005925**  
**Report on the accounts of the charity for the period**  
**1st September 2024 to 31st August 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) 2005 Act and the Charities Accounts (Scotland) Regulation 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**

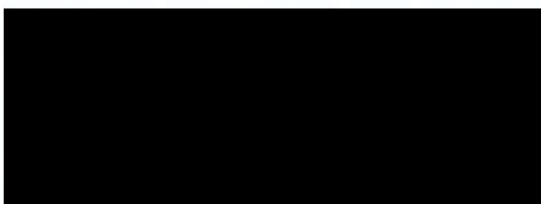
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulation 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual 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 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 Regulationshave 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



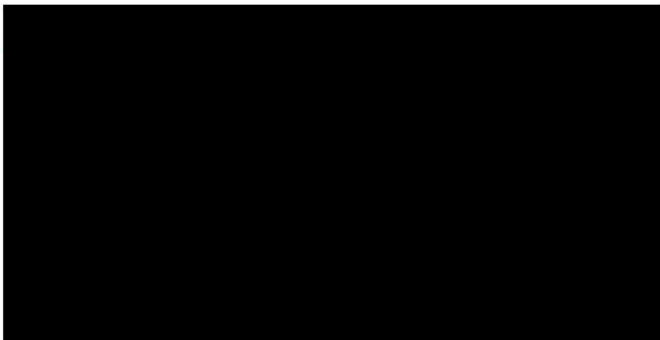
Date 15/12/2025

**FERINTOSH HALL COMMITTEE**

Balance Sheet  
For the year ended 31 August 2025

	2025 £	2024 £
<b>ACCUMULATED FUNDS</b>		
Balance as at 31 August 2024	9,362.00	8,525.76
Add: Surplus/(Deficit)	<u>2,428.83</u>	<u>836.24</u>
	<u><u>11,790.83</u></u>	<u><u>9,362.00</u></u>
 <b>REPRESENTED BY:</b>		
Royal Bank of Scotland Premium A/C	11,273.31	9,804.90
Cash in Hand	23.52	7.10
	<u>11,296.83</u>	<u>9,812.00</u>
 Creditors		
Debtors	944.00	
	<u>12,240.83</u>	<u>9,812.00</u>
 Deferred Payments (100 Club)	-450.00	-450.00
	<u><u>11,790.83</u></u>	<u><u>9,362.00</u></u>

I have examined the attached income and expenditure account for the year ended 31 August 2025 and the balance sheet as at 31 August 2025 of Ferintosh Hall Committee, and confirm that they are in accordance with the books and vouchers provided.



## FERINTOSH HALL COMMITTEE

Income and Expenditure Account  
For the year ended 31 August 2025

	2025 £	2024 £
<b>INCOME</b>		
Grants	31,916.00	2,785.27
100 Club	1,200.00	1,200.00
Other Fund Raising	1,159.50	628.90
Letting Income	2,781.00	2,532.50
Donations / Misc	283.00	287.00
	<u>37,339.50</u>	<u>7,433.67</u>
<b>EXPENDITURE</b>		
Licences / Insurance	1,162.31	899.79
Heat & Light	1,697.83	618.79
Repairs and Renewals	30,570.48	4,293.00
Fund Raising Events	847.33	600.00
Miscellaneous	632.72	185.85
	<u>34,910.67</u>	<u>6,597.43</u>
<b>Surplus/(Deficit) in year</b>	<u><u>2,428.83</u></u>	<u><u>836.24</u></u>

**FERINTOSH HALL COMMITTEE**

<b>RBS Bank Reconcilliation as at August 2024</b>	<b>£</b>
Opening Balance as at 1 September 2024	9,804.90
Add Lodgements	35,518.17
	<u>45,323.07</u>
Less Drawings	34,049.76
Balance at 31/08/2025	<u><u>11,273.31</u></u>
Balance per Statement 31/08/2025	<u>11,273.31</u>
Balance at 31/08/2025	<u><u>11,273.31</u></u>

**FERINTOSH HALL COMMITTEE**

Cash Reconcilliation as at August 2025	£
Opening Balance as at 1 September 2024	7.10
Cash Income	877.33
	<u>884.43</u>
Cash Expenditure	<u>860.91</u>
Balance at 31/08/2025	<u><u>23.52</u></u>



**Ferintosh Hall - Annual Accounts - Income**

total income



## 2024-2025 Ferintosh Hall Petty Cash

Date	Description	£ - In	£ - Out	Cash in Hand
01/09/24	Opening Balance			7.10
21/09/24	Culbokie Market Teas	50.00		57.10
25/09/24	Sept 100 Club Prizes		50.00	7.10
01/10/24	Hall Quiz	397.33		404.43
01/10/24	Hall Quiz		247.33	157.10
30/10/24	Oct 100 Club Prizes		50.00	107.10
27/11/24	Nov 100 Club Prizes		50.00	57.10
11/01/25	OAP Lunch - Donations Rec'd	70.00		127.10
29/01/25	Hall Hire - Little Dance Classes	44.00		171.10
26/02/25	Dec, Jan & Feb 100 Club Prizes		150.00	21.10
08/03/25	Ferintosh Free Church Soup Lunch	80.00		101.10
30/04/25	March & April 100 Club Prizes		100.00	1.10
10/06/25	Cash from 100 Club Collection	144.00		145.10
25/06/25	May & June 100 Club Prizes		100.00	45.10
25/06/25	Cash from 100 Club Collection - T Mosely	12.00		57.10
30/06/25	Stationery - Envelopes etc		13.58	43.52
29/08/25	Cash Float from Bank Account	80.00		123.52
30/08/25	July & August 100 Club Prizes		100.00	23.52
	Closing Balance	877.33	860.91	23.52



APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	09	2024	To	31	08	2025

Reference and administration details

Charity name	Ferintosh Public Hall
Other names charity is known by	
Registered charity number	SC005925
Charity's principal address	c/o Kinross
	Easter Kinkell
	Dingwall
	Postcode IV7 8HY

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
Duncan Fraser	01/12/2024

## Structure, governance and management

### Type of governing document

The Ferintosh Public Hall Constitution form the basis of the rules governing the management of the Hall Committee & Trustees

### Trustee recruitment and appointment

No Change in Trustees during this period.  
The Current 4 Trustees, listed on page 1, are independent of the Hall Committee.

## Objectives and activities

### Charitable purposes

To ensure the ongoing availability of the Village Hall for Social events and community groups.  
To maintain the hall in good order for the same.

### Summary of the main activities in relation to these objects

Fundraising events and ongoing maintenance throughout the year.  
The Hall is utilised by Local Groups, The Ferintosh Primary School and community members for social functions/gatherings.

## APPENDIX 1

### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

Fundraising activities continue to be the main objective for ongoing hall maintenance, Committee efforts remain focused on generating income through hall hires, organised events & Grant Funding options. Significant maintenance during the past years has returned to Hall to good order and resulted in increased use by community groups.

### Financial review

#### Brief statement of the charity's policy on reserves

The Committee aim to retain sufficient funds to cover at least 1 years running costs with a minimum allowance of £5000 for Hall Maintenance.

#### Details of any deficit

#### Donated facilities and services (if any)

None

APPENDIX 1

Other optional information

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)	<div></div>	
Full name(s)	<div></div>	
Position (e.g. Chair)	Treasurer	
Date	06/01/2026	