

TOMINTOUL RICHMOND PUBLIC MEMORIAL HALL ASSOCIATION SC010944
Annual Report and Financial Statements
For the Year Ended 30 November 2025

**TOMINTOUL RICHMOND PUBLIC MEMORIAL HALL ASSOCIATION
FOR THE YEAR ENDING 30 NOVEMBER 2025
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**TOMINTOUL RICHMOND PUBLIC MEMORIAL HALL ASSOCIATION
FOR THE YEAR ENDING 30 NOVEMBER 2025
LEGAL & ADMINISTRATIVE INFORMATION**

Client Trustees

Chairman Mike Woolvin

Vice Chairman Michael Robertson

Treasurer Michele Birnie

Secretary Simon Hanmer

Address Highlea
Main street
Tomintoul
Ballindalloch
AB37 9EX

Accounts by Whitelaw Accounting

Bank Virgin Money
161 Mid Street
Keith
AB55 5BL

Account 82-60-16 20082103

**TOMINTOUL RICHMOND PUBLIC MEMORIAL HALL ASSOCIATION
FOR THE YEAR ENDING 30 NOVEMBER 2025
TRUSTEES REPORT**

Trustees Annual Report

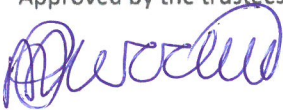
The trustees have pleasure in presenting their report together for the year ended 30 November 2025. This report is prepared in accordance with the recommendations of the Statement of Recommended Practice - Accounting and Reporting by Charities.

Constitution

The association which is a recognised charity in Scotland, is operated under the rules of its constitution. The management of the association is the responsibility of the trustees. The trustees are appointed in accordance with the constitution of the association.

The principle object of the association during the year was the running of the local community hall. there have been no changes to the objective since the last annual report.

Approved by the trustees on 18.03.2026 and signed on their behalf by:



Mike Woolvin
Chairman



Michele Birnie
Treasurer

**TOMINTOUL RICHMOND PUBLIC MEMORIAL HALL ASSOCIATION
FOR THE YEAR ENDING 30 NOVEMBER 2025
STATEMENT OF THE TRUSTEES RESPONSIBILITIES**

Statement of Trustees Responsibilities

The trustees are required to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the association at the end of the year and of the results for the year ended 30 November 2025.

In preparing those financial statements the trustees are required to

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless the Tomintoul Public Memorial Hall Association is unlikely to continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of Tomintoul Richmond Public Memorial Hall Association. They are also responsible for safeguarding the assets of the hall and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TOMINTOUL RICHMOND PUBLIC MEMORIAL HALL ASSOCIATION
FOR THE YEAR ENDING 30 NOVEMBER 2024
INCOME & EXPENDITURE ACCOUNT

Income & Expenditure Account

<u>Income</u>	2025	2024	£ change	%change
Donations	102	176		
<u>Activities in furtherance of the charity's objectives</u>				
Hall lets	6516	7188	-673	-9%
<u>Activities for generating funds</u>			0	
100 Club	2240	2180	60	3%
Fundraiser	301		301	100%
Events	0	0	0	0%
<u>Other income</u>			0	
Development trust	0	0	0	0%
TOTAL INCOME	9159	9544	-311	-3%
<u>Expenditure</u>			0	
<u>Cost of operating funds</u>			0	
100 Club	942	1172	-230	-20%
<u>Activities in furtherance of the charity's objectives</u>			0	
Donations	301		301	100%
Hall keeper/cleaner	1083	1026	58	6%
Insurance	1183	1122	61	5%
Electric	2477	3122	-645	-21%
Fire regulations & checks	99	304	-205	-68%
Repairs & renewals	8811	592	8219	1389%
Fundraising activities			0	0%
Sundries	236	110	126	115%
Office & postage	80	133	-53	-40%
Depreciation	225	128	96	75%
<u>Support costs</u>			0	
Federation of halls fee	20	20	0	0%
Licences & fees	375			100%
<u>Management & administration</u>			0	
Accountancy Fees	300	300	0	0%
TOTAL EXPENDITURE	16132	8029	8103	101%
PROFIT/LOSS	-6974	1515	-8488	-560%

The notes on page 6 form an integral part of the accounts

**TOMINTOUL RICHMOND PUBLIC MEMORIAL HALL ASSOCIATION
FOR THE YEAR ENDING 30 NOVEMBER 2025
BALANCE SHEET**

Balance Sheet

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
<u>Fixed Assets</u>				
Tangible assets	6519		6519	6294
<u>Current Assets</u>				
Bank	7958	9723	17681	23794
Cash			117	19
Debtors	630		1053	630
Prepayments	1312		182	1312
			<u>19033</u>	<u>25755</u>
<u>Current Liabilities</u>				
Accruals			476	
			<u>476</u>	<u>0</u>
NET ASSETS			<u>25075</u>	<u>32049</u>
<u>Financed by:</u>				
B/fwd	22326	9723	32049	30534
P&L for year	-6974		-6974	1515
			<u>25075</u>	<u>32049</u>

Approved by the trustees on 18.03.2026 and signed on their behalf by:



Mike Woolvin
Chairman



Michele Birnie
Treasurer

**TOMINTOUL RICHMOND PUBLIC MEMORIAL HALL ASSOCIATION
FOR THE YEAR ENDING 30 NOVEMBER 2024
NOTES TO THE FINANCIAL STATEMENTS**

1 Basis of Accounting

This financial statements have been prepared in accordance with the historical cost convention and in accordance with applicable accounting standard, Charities Accounts and Statement of Recommended Practice.

2 Income

Income is made up of lets of £6495 for the year ending 30 November 2025, 100 club receipts of £2240 and immaterial amounts raised from grants, donations and events held. There was £1052 outstanding for hall lets at the end of the year. In comparison with the previous year total income is down 3% with hall lets being 11% lower than the previous year

3 Expenditure

Total expenditure was £16132, which is a 50% increase on 2024. The main cause of this is a one off bill of £7242 for the replacement of the security alarms system. There is an accrual of £476 at year end for Electric used in November 2025. There is a prepayment of £182 for the 100 club payments for December 2025 and the Christmas draw.

4 Fixed Assets

The original cost of the building is not available as the building is historic and is now fully depreciated. New windows added in 2022 are depreciated at 2% reducing balance. A water urn was purchased during the year at a cost of £450, which I would expect to last 5 years and has therefore been depreciated at a rate of 20%

Fixed Assets	2025	2024
<u>Total</u>		
As at 1 December 2024	45059	45059
Additions	450	0
As at 30 November 2025	<u>45509</u>	<u>45059</u>
Depreciation		
As at 1 December 2024	38765	38637
Charge for year	225	128
As at 30 November 2025	<u>38990</u>	<u>38765</u>
NBV		
As at 1 December 2024	6294	6422
As at 30 November 2025	6519	6294