

Charity Number: SC 023321

TRUSTEES FOR SPYNIE HALL

FINANCIAL STATEMENTS

FOR THE YEAR TO 31 MARCH 2026

## **TRUSTEES FOR SPYNIE HALL**

### **FOR THE YEAR TO 31 MARCH 2026**

#### **Legal and Administrative Details**

Trustees for Spynie Hall was established under a Disposition registered in the County of Elgin & Forbes, Book 360 Folio 61-67 dated 4 September 1946. The Trust was recognised by the Inland Revenue as a Charity for the purposes of Section 505 ICTA 1988 on 17 February 1995 (Inland Revenue Charity reference CR37122 and Scottish Charity number SC023321).

The aim of the Trust is to own the land and hall built thereon at Spynie Hall, known as "The Trust Subjects" which are dedicated and to be held by the Trustees and successors for the purpose of physical and mental training and recreation and social, moral and intellectual development through the medium of reading and recreation rooms, library, lectures, classes, recreations and entertainments or otherwise as may be found expedient for the inhabitants of the Parish of Spynie in the County of Moray and its immediate vicinity without distinction of sex or of political, religious or other opinions subject to the provisions of the Trust document.

The general management and control of the Trust subjects and the arrangement for their use is vested in a Committee of Management (The Committee) consisting of not more than seventeen members. The members are appointed by the organisations that use the hall and include the Kirk Session of the Spynie Church of Scotland. The Committee have power to co-opt. The Annual General Meeting is to be held in the month of May each year. All members of the Committee shall retire annually at the Annual General Meeting. The Committee have power to fill casual vacancies. The Committee have power to appoint members from new organisations using the hall.

#### **Address of Charity**

Spynie Village Hall  
Quarrywood  
Elgin  
Moray  
IV30 8XJ

#### **Trustees (The Committee)**

Mrs Shona Rowand, Chair  
Mr M Rowand, Hon Secretary  
Mr J Hendry, Hon Treasurer  
Mr A Baillie  
Mrs T Fordyce  
Ms C Inch  
Ms A Morrison  
Mr P Prentice resigned 21/04/26  
Mr J Souter  
Mr C Sprague, Stramash

All having their addresses for the purposes hereof as above.

#### **Bankers**

Royal Bank of Scotland  
Elgin Branch  
209 High Street  
Elgin  
IV30 1DL

## **TRUSTEES FOR SPYNIE HALL**

### **TRUSTEES' REPORT FOR THE YEAR TO 31 MARCH 2026**

#### **Policies & Structure/Organisation of Charity**

The Committee runs Spynie Hall in accordance with the Trust documents. Although the users and usage of the Hall may have altered since the original document of 1946, the spirit of the original ideals are continued.

The Committee has over the years done its best to maintain the property and in doing so has successfully applied for grants from the National Lottery Awards for All Scheme. The Committee meets twice yearly, it is a member of the Moray Federation of Village Halls, it seeks to let the Hall for the intention of making a modest annual surplus which can be used for continuing improvements.

#### **Review of Activities**

During the year the Hall Committee continued to be involved with community activities and to promote active use of the Hall for healthy purposes.

The Childcare charity, Stramash, who use the hall on an occasional basis and pay for parking, have expanded into a field next door to the Hall. They have established a secured play area for children. It is intended that they will continue to use the Hall Car Park and the Hall as required. The Committee have sought to return the Hall to normal working and the largest source of income in the past year has been private parties.

There are plans to restore the hall field so that it can be used again. It has been levelled and is due to be reseeded in 2026.

The income for the year was £9277 (11722). Our surplus of £1581 (4228) will be held in reserves for future improvements. The main items in repairs comprise defibrillator maintenance, grass cutting, and fire inspection

The Committee decided during late 2023 to transfer some funds to Foundation Scotland through their collective investment scheme. The sum involved is £25000. It is hoped to achieve a modest return. Because of the fluctuating nature of this investment, it is shown at cost. The market value on 31<sup>st</sup> March 2026 was £29401.13 (25556.05) after a deduction of an administration charge of £400.00 est (440.57).

#### **Future Plans**

We are hoping that hall lettings may attract some regular tenants.

A handwritten signature in blue ink, reading 'S. Rowand'.

Shona Rowand  
Chair of Trustees

Quarrywood  
21<sup>st</sup> April 2026

# **TRUSTEES FOR SPYNIE HALL**

## **INCOME AND EXPENDITURE** **FOR THE YEAR TO 31 MARCH 2026**

2025	INCOME	£	£
£			
230	Hire of Hall	340	
555	Various Parties	200	
7500	Stramash Child Care	5500	
2839	Rates Refund	2838	
-	Donations	-	
368	The Fun Run	212	
230	Interest Received	187	
<u>11722</u>		<u>9277</u>	
	EXPENDITURE		
-	Wreaths	122	
1939	Electricity	3601	
-	Subscriptions/Admin	20	
1134	Electricity Certificate	-	
623	Insurance	644	
115	Cleaning	-	
2839	Rates	2838	
676	Maintenance and Repairs	298	
168	IT Accounting	173	
<u>7494</u>		<u>7696</u>	
<u>4228</u>	<b>SURPLUS OF INCOME OVER EXPENDITURE</b>	<u>1581</u>	

The notes set out on page 5 form an integral part of these financial statements.

## BALANCE SHEET

2025		Note
£	ASSETS	£
	<b>Investment</b>	
25000	Foundation Scotland	25000
= 2589	RBS Current Account	= 2479
18630	RBS Savings Account	20818
497	Accrued Charge	-
= 46716	Net Assets	= 48297
	<b>CAPITAL</b>	
42488	Revenue Balance	46716
= 4228	Surplus for the Year	= 1581
= 46716	Balance at 31/03/26	= 48297

S. Howard

John C. ...

The notes set out on page 5 form an integral part of these financial statements.

## **TRUSTEES FOR SPYNIE HALL**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR TO 31 MARCH 2026**

#### **1 ACCOUNTING POLICIES**

**A Basis of Accounting**

The accounts are prepared in accordance with the Statement of Recommended Practice No 2, and applicable accounting standards.

**B Voluntary Income**

Cash donations are included in full in the income and expenditure accounts as they are received.

**C Investment Income**

Bank interest is included in the income and expenditure account on accruals basis.

#### **2 TRUSTEES' REMUNERATION AND REIMBURSED EXPENDITURE**

The trustees were not entitled to and received no remuneration from the charity during the year.

**TRUSTEES FOR SPYNNIE HALL**

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

SC 023321

I report on the Accounts of the Charity for the year ended 31/03/2026 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 Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 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 accounts.

Independent Examiners 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.



GRENVILLE S JOHNSTON CA

22<sup>ND</sup> APRIL 2026

SPYNNIE KIRK HOUSE  
ELGIN  
MORAY  
IV30 8XJ