

Friends Of Innerpeffray Library-Foil

Scotland · Charity number SC023545

Details

Status	Active
Legal form	Unincorporated association
Registered	1995-03-29
Register	View on the OSCR register

Contact

Address	East Crieffvechter Farmhouse East Crieffvechter Farm Crieff Perthshire PH7 3QR
Website	http://friendsofinnerpeffraylibrary.com/

Activities

Activities: 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of the arts, heritage, culture or science', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

What the charity does: The Friends of Innerpeffray Library has been set up to provide enhancements to the Innerpeffray Library. We do this by holding regular meetings for our members and events for both members and the wider public

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The objects of FOIL re the education of the public by promotion, support, assistance and the enhancement of Innerpeffray Library through the activities of a group of Friends. 2.1 To seek supplementary finance for the Innerpeffray Mortification, all such funds to be distributed at the discretion of the FOIL Committee and in consultation with the Members. 2.2 To arrange and promote meetings, social activities and fundraising appropriate to the objects of the Association. 2.3 To foster and extend knowledge of, interest in and support for the Library 2.4 To engage in other lawful activities in furtherance of FOIL's objects.

Geography

- **Main operating location:** Perth And Kinross
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£23,204	£10,062	-	0
2024-12-31	£10,218	£2,021	-	0
2023-12-31	£7,690	£8,003	-	0
2022-12-31	£7,430	£1,545	-	0
2021-12-31	£3,995	£354	-	0
2020-12-31	£6,352	£5,581	-	0

Accounts

Scottish Charity Number: SC023545

Contents

1	Friends of Innerpeffray Library	Trustees' Annual Report
2	Trustees' Annual Report and Accounts	for the Year Ended 31 December 2025
4	Statement of Balances as at 31 December 2025	Notes to the accounts

**Friends of Innerpeffray Library
Trustees' Annual Report and Accounts
for the Year Ended 31 December 2025**

Specialist City Limited 2025-2026

Contents

Reference and administration information	1
Trustees' Annual Report	2
Independent examiner's report	4
Receipts and Payments Account for the year ended 31 December 2025	5
Statement of Balances as at 31 December 2025	6
Notes to the accounts	7

Friends of Innerpeffray Library
Reference and Administration information
for the Year Ended 31 December 2025

Committee (Trustees)

Joan Taylor	Convenor
Shona McLaren	Treasurer
Fiona Wilkes	Secretary (appointed April 2025)
Julia Brown	2024
John Davidson	2024
Iain Gilmour	2020
Kirsty Macdonald	2025
Barbara McGarva	2021
Shelagh Tooley	Co-opted 2025

Correspondence address

Innerpeffray Library
Innerpeffray
By Crieff
PH7 3RF

Independent examiner

Nick Cunningham ACCA
Kelly Accounting Limited
Chartered Certified Accountants
42 Comrie Street
Crieff
PH7 4AX

Bankers

Virgin Money
158/162 High Street
St John's Centre
Perth
PH1 5UH

Friends of Innerpeffray Library Trustees' Annual Report for the Year Ended 31 December 2025

Structure, Governance & Management

Friends of Innerpeffray Library (FOIL) was founded in May 1993. Its activities are governed by a constitution adopted by general meeting in May 1995 and amended and approved by general meetings April 2000, 2008 & 2024.

The main purpose and objective of FOIL is to support the continuation of Innerpeffray Library, maintained by the Innerpeffray Mortification, in its present and historic location as a place of antiquarian interest by arranging such activities as it sees fit together with all administrative and financial matters arising from those activities.

The government of FOIL is vested in the Committee, which consists of the Convenor, Secretary, Treasurer and, up to eight other members, all of whom must be members of FOIL. Committee members (the Trustees) retire by rotation after 3-years' service and are eligible for re-election for one further 3-year term. One year after expiry of their periods of office, such members are eligible for re-election for a further 2-terms.

Review of the year

The financial position of Friends of Innerpeffray Library is shown in the following accounts and is considered satisfactory.

During the year 2025 the Committee presented a varied programme of events. The opening meeting was a talk given by Ursula Buchan about her grandfather, John Buchan - 'Beyond the 39 Steps'. The AGM in April was followed by a performance in the Library- 'Journeyings' given by Crawford Logan, Susan Smart and Joan Taylor. Other musical events were given by Sarah Small, Morag Brown and Lewis Powell-Reid, Gerda Stevenson and Freeland Barbour. Talks in the Schoolroom by Mike Bullick of the Northern Lighthouse Board and Lord Duthie, giving the Ted Powell lecture, were very well supported. The two Christmas events in the Library and the Chapel were sold out.

As a direct result of subscriptions, donations and fundraising through events £8,400 will be transferred to the benefit of the Innerpeffray Mortification subsequent to the year end and after Committee approval.

Taxation

Friends of Innerpeffray Library is recognised as a charity by the HM Revenue & Customs for taxation purposes and there is no liability to taxation on any of its income.

Reserves

All reserves are retained within a General Fund. As explained elsewhere, the main purpose of FOIL is to support the Library itself. Grants and donations to the Library are made as directed by the Committee but with sufficient working capital being retained to meet operating costs and on occasion to provide a strong financial base for future projects.

Friends of Innerpeffray Library
Receipts and Payments Account
for the Year Ended 31 December 2025

Receipts	2025	2024
<i>Voluntary receipts</i>		
Donations	15,610.28	569.00
HMRC Gift Aid	398.34	278.03
<i>Fundraising activities</i>		
Sue Lawrence Talk	420.00	35.00
Ted Powell Lecture	160.00	30.00
Ursula Buchan Talk	370.00	-
Words & Music	50.00	-
Northern Lighthouse Board talk	230.00	-
Viola de Gamba Concert	360.00	-
M Brown & L Powell Reid Concert	515.00	-
White Rose Concert	645.00	-
Summer Fayre	195.00	-
Christmas Carol Concert	1,560.00	1,755.40
Henry Dundas Talk	-	120.00
Rosenethe Singers Concert	-	1,183.00
Figuralchor Koln Concert	-	2,100.00
Christmas Fayre	-	514.75
<i>Total voluntary receipts</i>	20,513.62	6,585.18
<i>Receipts from Charitable activities</i>		
Memberships	2,691.00	3,633.00
Total Receipts	23,204.62	10,218.18
Payments		
<i>Costs of fundraising</i>		
Speaker and performers' fees and gifts	1,273.49	25.00
Hall hire	-	100.00
Subsistence and glass hire	-	534.00
Stage Lighting	-	389.92
Concert expenses	14.05	200.00
Other event costs	78.82	277.28
<i>Total cost of fundraising</i>	1,366.36	1,526.20
<i>Cost of charitable activities</i>		
Insurance	295.81	295.81
Postage and stationery	-	199.02
<i>Total cost of charitable activities</i>	295.81	494.83
<i>Grants and donations</i>		
Innerpeffray Mortification	8,400.00	5,080.00
Rosenethe Singers	-	500.00
Mid Strathearn Church	-	707.40
<i>Total grants and donations</i>	8,400.00	6,287.40
Total Payments	10,062.17	8,308.43
Surplus for the year	13,142.45	1,909.75

All funds are unrestricted

Friends of Innerpeffray Library
Statement of Balances
as at 31 December 2025

	2025	2024
Bank and cash in hand		
Opening balances	10,503.46	8,593.71
Surplus for year	13,142.45	1,909.75
Closing balances	23,645.91	10,503.46
Bank balances comprise		
Virgin Money FOIL account	21,783.21	8,984.57
Virgin Money Account No 2	1,762.70	1,418.89
Float	100.00	100.00
Total bank and cash balances	23,645.91	10,503.46
Other assets		
Gift Aid accrued on donations at year end	3,750.00	-
	3,750.00	-

All funds are unrestricted

Approved by the trustees and signed on their behalf by:

Shona McLaren

Shona McLaren
Treasurer

Date: 27 March 2026

Friends of Innerpeffray Library

Notes to the Accounts

1. Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Charity.

3. Related Party Transactions

No remuneration was paid to the trustees or to any connected persons during the year (2024: Nil).

Expenses totaling £142.87 (2024: £277.28) were paid to two (2024: three) trustees during the year to re-imburse them for costs incurred on behalf of the charity.

**Independent examiner's report to the Trustees of
Friends of Innerpeffray Library**

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 5 to 7.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The Charity's Trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 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 2006 Regulations. 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 examiner's 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.



Nick Cunningham ACCA
For and on behalf of Kelly Accounting Limited
Chartered Certified Accountants
42 Comrie Street
Crieff
PH7 4AX

Date: 27 March 2026

Friends of Innerpeffray Library Trustees' Annual Report for the Year Ended 31 December 2025

Statement of the Committee's responsibilities

The committee are responsible for preparing the Trustees' Annual Report and the Accounts in compliance with OSCR (the Scottish Charity Regulator) and their published guidance on preparation and examination of accounts using the Receipts and Payments method.

The Committee is required to prepare accounts for each financial. year which give the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these accounts the Committee is required to:

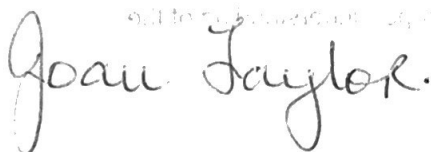
- Select suitable accounting presentation and policies. The committee has selected the Receipts and Payments presentation.
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the Charity will continue.

The committee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Declaration

The Trustees declare that they have approved the report above

Signed on behalf of the Charity's Trustees



Joan Taylor (Convenor)