

# Strachur Memorial Hall

## Financial Statements

### for the year ended 30<sup>th</sup> June 2025

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# Accounting Basis and Policies

The financial statements have been prepared as required by the hall's constitution, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) regulations 2006 (as amended).

## Accounting Convention

The financial statements have been prepared in accordance with FRS 102, "The Financial Reporting Standard applicable in the UK & Republic of Ireland".

We have used a SORP ("Statement of Recommended Practice") from <https://www.charitycorp.org/> as recommended by OSCR – this document has been tailored to be appropriate for charities such as ours.

In preparing the Financial Statements we have taken advantage of the exemptions allowed within the SORP for Smaller entities.

## Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the hall has adequate resources to continue in operational existence for the foreseeable future. As such, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

## Charitable 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 Memorial Hall.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

## Recognition of income and expenditure

Income is recognised when the charity is legally entitled to it after performance conditions have been met and it is probable that the income will be received.

Cash donations are recognised on receipt. Legacies are recognised only on receipt.

Liabilities are recognised as expenditure as soon as there is a legal obligation committing the charity to that expenditure and it is probable that settlement will be required.

We are unable to recover VAT, so only VAT inclusive amounts are recorded in our book-keeping and shown in this reporting.

## Property Plant and equipment

The charity does not own the Memorial Hall – it is owned by Argyll and Bute Council and leased on a long-term peppercorn lease. The charity does not, therefore, own any property assets.

Major components or physical assets purchased for the hall are recorded as “Plant and Equipment” - given the nature of our activities, this is not a significant amount. Elements considered to fall below the threshold of a recognisable asset are simply recorded as “Furniture and Fittings”.

## Employment and Expenses

It remains the case that the charity has no employees, and no payments or stipends were made to any individual, including the trustees during this period.


Any expenses reclaimed relate to the purchase of consumable items required by the hall, such as paint, light bulbs etc. All expenses are recorded in the clearbooks system and are not reimbursed without a valid receipt.

## Financial Instruments

The charity makes use of only “basic financial instruments” and has therefore chosen to apply the exemptions provided in Section 11 of FRS102.

For the avoidance of doubt, the charity’s only such “financial instrument” is the interest yielding bank account which holds the fabric account.

# Statement of Financial Activities (SoFA)

	Strachur Memorial Hall Committee		SC024404		
	Annual Accounts for the period				
	Period Start	01-Jul-24	Period End	30-Jun-25	
Section A Statement of financial activities					
		Unrestricted funds	Restricted funds	Total funds	Prior year funds
		£	£	£	£
Income from:					
Donations and legacies		11,829	-	11,829	11,990
Charitable activities		18,243	-	18,243	19,003
Other trading activities		2,386	-	2,386	2,803
Investments		-	-	-	-
Other		643	-	643	233
Total		33,102	-	33,102	34,029
Expenditure on:					
Raising funds		254	-	254	302
Charitable activities		23,792	-	23,792	26,287
Other		-	-	-	-
Total		24,046	-	24,046	26,589
Net income/(expenditure)		9,055	-	9,055	7,440
Net movement in funds		9,055	-	9,055	7,440
Reconciliation of funds:					
Total funds brought forward		38,612	-	38,612	31,172
Total funds carried forward		47,667	-	47,667	38,612

The statement of financial activities includes all gains and losses recognised in the year.

## Balance Sheet

Section B Balance sheet				
	Unrestricted funds	Restricted funds	Total this year	Total last year
	£	£	£	£
<b>Fixed assets</b>				
Furniture and Fittings	6,562	-	6,562	6,562
Plant and Equipment	1,556	-	1,556	870
<b>Total fixed assets</b>	<b>8,118</b>	<b>-</b>	<b>8,118</b>	<b>7,432</b>
<b>Current assets</b>				
Bank - Operations Account	11,272	-	11,272	12,243
Bank - Fabric Account	27,741	-	27,741	17,518
Bank - 50-50 Funds	72	-	72	71
Trade Debtors	962	-	962	2,112
<b>Total current assets</b>	<b>40,047</b>	<b>-</b>	<b>40,047</b>	<b>31,944</b>
Trade Creditors	160	-	160	762
<b>Net current assets</b>	<b>39,887</b>	<b>-</b>	<b>39,887</b>	<b>31,182</b>
<b>Total net assets</b>	<b>48,005</b>	<b>-</b>	<b>48,005</b>	<b>38,614</b>
Signed by one or two trustees on behalf of all the trustees				
Signature	Print Name		Date of approval dd/mm/yyyy	

# Notes to the Financial Statements

## Income

### Note 1

As in previous years, the hall was the beneficiary of generous one-off donations and legacy donations in this period. These are recorded separately and are commonly used for identifiable purposes. These funds are treated as directed funds, not as restricted unless conditions are included by the donor.

### Note 2

The primary charitable activity of the Memorial Hall remains the rental of the hall's facilities to local user groups.

A 50-50 club is organised locally to raise further funds for the Hall – lower funds this year reflect a smaller number of residents participating in the club.

From FY 2025, Heart Start Sessions are treated as a normal user of the hall and not recorded separately in the accounts.

	<b>2025</b>	<b>2024</b>
Hall rentals	16,402	16,361
50-50 Club	1,841	2,713
Heart Start	-	29
<b>TOTAL</b>	<b>18,243</b>	<b>19,003</b>

### Note 3

Strachur and District enjoys a vibrant and well-regarded newsletter, which donates all funds raised through subscriptions, in person sales and advertising space to the Memorial Hall.

Some subscribers opt to pay an additional amount when paying their subscription and ask for this to be treated as a donation to the hall.

In Previous years, these were recorded as subscription sales, from FY 2025 forward, these are being recorded as Donations to the Hall – this accounted for £210 in FY 2025, so is in line with FY 2024.

	<b>2025</b>	<b>2024</b>
Newsletter Advertising Sales	1,656	1,921
Newsletter Subscriptions	195	396
Newsletter Sales	535	486
<b>TOTAL</b>	<b>2,386</b>	<b>2,803</b>

## Expenditure

As the sole recipient of funds raised, the Hall paid for the cost of newsletter production, as in previous years. A change in supplier of Toner cartridges resulted in a reduction of costs, however, this is expected to rise again in future periods.

	2025	2024
Cost of Newsletter Printing	254	302

### Note 4

A Scottish Water overpayment of £419 from 2022-23 has been recovered in period 2024-25 and is reflected in these accounts.

The hall extended the provision of Sanitary bins in the toilets to include a facility in each cubicle and a nappy station in FY 2024, This provision will continue in future years, however, this is partially offset by reduced waste costs from Argyll and Bute Council, who changed the provision of recycle bins at the hall to a lower cost option.

The extended programme of repairs and maintenance has continued in this period, seeking to utilise the COVID recovery funds for the greatest benefit to the hall's users.

	2025	2024
Heat and Light	5,564	4,823
Cleaning	5,311	5,991
Insurance	1,099	987
Reclaimed Expenses	238	104
Telephone and Internet	716	666
General Admin	380	176
Donations	-	200
Waste Collections	816	1,174
Legal Fees	207	165
<i>Bad Debts</i>	-	90
Repairs and Maintenance	7,912	11,499
Ground Maintenance	489	320
Bank charges	-	92
<b>Total expenditure</b>	<b>24,046</b>	<b>26,287</b>

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	July	2024	To	30	June	2025

Reference and administration details

Charity name	Strachur Memorial Hall Committee
Other names charity is known by	Strachur Memorial Hall
Registered charity number	SC024404
Charity's principal address	Strachur Memorial Hall, Strachur, Argyll and Bute
Postcode	PA27 8DG

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
1		Chair	
2		Vice Chair	
3		Treasurer	
4		Booking Officer	
5			
6			
7			
8			

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

Structure, governance and management

Type of governing document	The Strachur Memorial Hall is a charitable unincorporated association, and the purposes and administration arrangements are set out in our constitution.
Trustee recruitment and appointment	<p>Trustees are recruited from the residents of Strachur and surrounding areas.</p> <p>Appointment is carried out by open vote at the AGM, and offices are vacated and decided by a simple majority show of hands if there is more than one volunteer for the office.</p> <p>Additional trustees can be adopted by the current committee during the year, subject to endorsement at the next AGM.</p>

Objectives and activities



**Charitable purposes**

Our purposes, as recorded in our constitution, are to provide physical and mental training and recreation and social, moral and intellectual development through the medium of reading and recreational rooms, library, lectures, classes, recreation or otherwise as may be found expedient for the inhabitants of Strachur and surrounding district in the County of Argyll without distinction of sex or political, religious or other opinions subject to the provisions of these presents.

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

Our objectives are primarily honoured through the maintenance and provision of the memorial hall spaces for the use of the community through volunteer groups, official activities such as elections or community health events.

**Achievements and performance****Summary of the main achievements of the charity during the financial period**

- Memorial Hall, Heron Hall, and Committee Room have been painted and new curtains purchased. New stage curtains also made.
- System for hanging ceiling 'sails' to enhance decoration within Memorial Hall has been improved thanks to two committee members. This has made the job of installing more efficient.
- Site of old biomass boiler has been cleared. The committee plan to make this an attractive area during the Spring and Summer by adding seating and plants, in association with the garden volunteers. This site is on the road end of the building and will increase the kerb appeal of our premises.
- Additional sanitary bins installed in all toilets.
- Fire safety checks carried out and signage updated.
- Ongoing maintenance relating to heating, garden, internal fixtures and other items to satisfy requests from all users of the spaces.
- The Near Me room is now also being used to house a book exchange and is well used.
- The entire Halls premises continues to be well used by the regular, local groups and by one-off bookings by public bodies such as NHS & Forestry, as well as weddings, parties and funerals.

## Financial review

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

Funds which are used for day-to-day operation of the hall, such as heating, lighting, ground maintenance activities etc. are held in an operational account.

Funds which are reserved for a specific purpose or intended for longer term activities such as improvements to the fabric or facilities are held in an interest-bearing savings account.

The charity does not undertake any investment activity and maintains reserves that are appropriate to those incidents such as weather damage etc. that seem prudent.

This equates to maintaining sufficient funds to pay for 12 months of regular bills in the operational account.

### Details of any deficit

The hall did not operate at a deficit in this period.

## Declaration

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

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)



Position (e.g. Chair)

Chair

Date

16 October 2025

**Strachur Memorial Hall Committee**  
**Independent examiner's report on the accounts**  
**for the year ended 30th June 2025**  
Scottish Charity Number: SC024404

I report on the accounts of the charity for the year ended 30th June 2025 set out on the Statement of Finance Activities, the Balance Sheet and attaching schedules.

**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) 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**

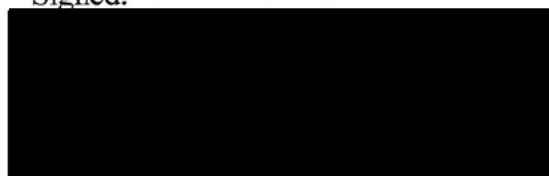
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual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

**Independent examiner's statement**

During 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:



Poll Schoolhouse,  
St. Catherines,  
Cairndow,  
Argyll PA25 8AZ

Date:

..... 5 January 2026 .....