

LOSSIEMOUTH TOWN HALL MANAGEMENT COMMITTEE (SC035968) ANNUAL ACCOUNTS FOR THE PERIOD OF: 01 APRIL 2024 TO 31 MARCH 2025

STATEMENT OF ACCOUNT 1 April 2024 - 31 March 2025

Opening Balance Santander:	£	21,004.49
Opening Balance RBS:		£1,730.34
Total Opening Balance:		£22,734.83

Closing Balance Santander:		£18,698.43
Closing Balance RBS:		£1,730.56
Total Closing balance:		£20,428.99

	Money Out	Money In
Admin	£ 416.99	£ -
Caretaker	£ 1,558.00	£ -
Cleaner	£ 2,980.00	£ -
Consumables	£ 1,306.68	£ -
Decoration	£ 129.14	£ -
Donation	£ 1,152.00	£ -
Hire	£ 800.00	£ 14,705.75
Insurance	£ 485.08	£ -
Power Refund	£ -	£ 1,963.97
Refund	£ 125.00	£ -
Services	£ 2,472.89	£ -
Utilities	£ 7,550.00	£ -
Interest RBS	£ -	£ 0.22
	£ 18,975.78	£ 16,669.94
Annual Income (Surplus/Deficit)		-£ 2,305.84

EXPENDITURE NOTES

- Utilities:** Whilst utility prices have increased, as a result of a warmer summer a 10% reduction in overall cost have been witnessed.
- Services:** As equipment ages the cost of maintenance increases. Our Biomass boiler has needed a few repairs during the period, accounted within the services element of the balance sheet above.

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	April	2024	To	31	March	2025

Reference and administration details

Charity name	LOSSIEMOUTH TOWN HALL MANAGEMENT COMMITTEE
Other names charity is known by	LTHMC
Registered charity number	SC035968
Charity's principal address	High Street
	Lossiemouth
	Postcode IV31 6AA

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	MRS FIONA SNEDDON	ACTING CHAIR		
2	MR IAIN SNEDDON	TREASURER		
3	MRS AUDREY POPE	SECRETARY		
4	MR PETER WILSON			
5	MRS GILLIAN WILSON			
6	MR CALLUM MCLEOD			
7	MS ERIN MCLEOD			
8	MR PETER WHITE			
9	MRS J WILLIAMS			
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

Structure, governance and management

Type of governing document

Lossiemouth town hall management committee is administered in accordance with the terms of the deed of constitution.

Trustee recruitment and appointment

Membership of the lossiemouth town hall management committee is open to all groups using the town hall and all groups are invited to nominate individuals with the skills and commitment to contribute to the management of the hall. Trustees are appointed at the annual general meeting to serve for a period of one year.

Objectives and activities

Charitable purposes

The management committee is non-denominational, non-political and without distinction of ethnic origin, age, gender, nationality or disability organisation.

The aim of the management committee is to manage the day to day running of the hall, coordinate lettings and continue the ongoing refurbishment of the hall.

The management committee works with other organisations and community groups within the town and surrounding areas to help serve our local and wider communities.

Summary of the main activities in relation to these objects

Activities within the hall were wide and varied and included events such as: dance classes, ceilidhs various indoor sports, music performances for all ages (including Scottish Opera), local bands and disco's. Comedy events, family celebrations, childrens birthday parties and Christmas parties, weddings, anniversaries and also funeral teas. The hall has hosted other local charity groups, Moray Council (Community engagement sessions and as polling station), craft fairs, heritage talks and exhibitions, and a range of other community events.

The lessor Town Hall has been hired on regular basis to accommodate the Lossiemouth Utd football club.

In March 2025 we entered into an agreement with Cash Access UK to host a local Banking Hub which provides a valuable resource for the community. This is currently the only banking facility in the town and the community are able to use the banking facilities regardless of who they bank with.

The range of activities held in the hall appeal to a diverse range of people

Achievements and performance

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

Lossiemouth town hall was built in 1885 and whilst the maintenance and upkeep of the building is ongoing, with increasing costs and a deteriorating building it is becoming increasingly difficult financially.

The charity is responsible for the internal fabric of the building and the Local Authority retains responsibilities of external maintenance. Water ingress at differing locations continues to remain as an unlying problem causing significant interior decoration damage. With a “Make do and mend” approach taken by the Local Authority due to Local Authority finances issues receive remedial care rather than a complete repair. Unfortunately without significant investment from the Local Authority internal flooding will continue to prove problematic. With a dry summer there have been less occasions leading to removing parts of the building from use for periods of time and no events have had to be cancelled.

The committed volunteer committee continue to maintain focused on improving the hall in an attempt to attract a wider range of hires. The electronic booking system has proven invaluable, taking the strain off committee members and placing the onus on individuals requesting hires. This has made the booking and invoicing process more streamlined and removed a lot of administration time.

Our close working relationships with other local community groups has been maintained during the course of the year leading to joint events. Whilst still operating at a loss, these losses have not been so acute. Indications are, at the time of writing this report, the hall will return an operating profit in 2025-26.

Financial review

Brief statement of the charity’s policy on reserves

The charitys policy on reserves is to maintain a sufficient reserve to meet any financial shortfalls or emergencies that might occur with associated loss of revenue.

Details of any deficit

Donated facilities and services (if any)

Other optional information


Continued rising fuel and power costs continue to place a significant burden on the Charity. With the building being a large space and over 100 years old the winter costs are ever increasing. Not only have gas and electric prices increased the fuel pellets for our Biomas heating system have also significantly increased, along with maintenance costs.

As the majority of the committee members are aged in their 50's and 60's we recognise our limitations and have actively engaged in efforts to increase committee membership, especially from the younger age groups. We have however been fortunate to add an additional committee member during 2024, who is disabled. Despite their disability they have proven to be an enthusiastic and committed committee member. There still remains some resistance, unwillingness and perhaps apathy from the local community to being involved and committing to becoming members, possibly due to the work involved in maintaining an operating the hall. This has caused huge frustration amongst the existing committee especially when some of the community have an expectation that the hall will always be available.

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)	Iain Sneddon	
Position (e.g. Chair)	Treasurer	
Date	03/12/2025	

Lossiemouth Town Hall Management Committee

SC035968



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2024		31	03	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts	16,670				16,670	13,440
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	16,670	-	-	-	16,670	13,440
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	16,670	-	-	-	16,670	13,440
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	18,976				18,976	24,370
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	18,976	-	-	-	18,976	24,370
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	18,976	-	-	-	18,976	24,370
Net receipts / (payments)	(2,306)	-	-	-	(2,306)	(10,930)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(2,306)	-	-	-	(2,306)	(10,930)

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	22,735				22,735	33,665
	Surplus / (deficit) shown on receipts and payments account	(2,306)				(2,306)	(10,930)
						-	
						-	
	Cash and bank balances at end of year	20,429	-	-	-	20,429	22,735
	(Agree balances with receipts and payments account(s))	- 0	-	-	-	- 0	-

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets					
		Total	-	-	-

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
		Total	-	-


Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature*

Print Name

Date of approval

	Iain Sneddon (Treasurer)	03 December 2025

* Please note - OSCR will accept digital or typed signatures

APPENDIX 3



		Independent examiner's report on the accounts		v2	
Report to the trustees/members of	Charity name	LOSSIEMOUTH TOWN HALL MANAGEMENT COMMITTEE			
Registered charity number		SC035968			
On the accounts of the charity for the period	Period start date	Day	Month	Year	Period end date
		01	04	2024	to 31 03 2025
Set out on pages	(remember to include the page numbers of additional sheets)				
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 (as amended). 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 2006 Accounts 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 the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]				
	1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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.				
Signed**:	<i>S Myron</i>		Date: 9/8/26		
Name:	Sandra Myron				
Relevant professional qualification(s) or body (if any):	Retired Payroll Administrator				
Address:	116 Spynie Street				
	Bishopmill				
	Elgin				
	Moray				

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose