

BUTTERSTONE PUBLIC HALL COMMITTEE

Registered Scottish charity number SC037074

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

for the year ended 31 December 2025

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Trustees (at the date of this report and during the year ended 31 December 2025)

Nigel Bruges
Alpin MacGregor
Dougie MacLean
Magnus Linklater

Principal address

BayTree Cottage
Butterstone
Dunkeld
Perthshire
PH8 0HA

BUTTERSTONE PUBLIC HALL COMMITTEE

REPORT OF THE TRUSTEES for the year ended 31 December 2025

The Trustees present their report with the financial statements of the charity for the year ended 31 December 2025.

CONSTITUTION

The charity is governed by a deed of Trust dated 12 December 1959.

There shall be at least three Trustees, and Trustees shall be appointed by the Committee.

The general management and control of the charity is vested in a committee of management consisting of not more than twelve members. The Trustees are automatically members of the Committee. The remaining members of the Committee shall be elected at each annual general meeting. The existing members shall retire annually but may stand for re-election.

The Committee shall provide the Trustees with sufficient funds to meet all expenditure in connection with the Hall as the Trustees may be liable for.

OBJECTIVES AND ACTIVITIES

The Trustees are heritably vest in the Hall for the benefit of the inhabitants of and residents in the postal district of Butterstone.

The Hall is dedicated and shall be held by the Trustees 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, recreation or otherwise as may be found expedient of the inhabitants of the postal district of Butterstone in the county of Perth and its immediate vicinity, without distinction of sex or of political, religious or other opinion.

ACHIEVEMENT AND PERFORMANCE

The Hall continues to be used well with our annual Burns Night and Burns Song Concert happening in January and four well attended seasonal Butterstone Gatherings throughout the year. The monthly Musical Mondays continue to go from strength to strength, and a monthly get together called Butterstone Blethers makes monthly use of the hall also. The Moore House Academy regularly rents the hall and the Art Club continues to meet and hold exhibition sales there. Others have used the hall for various meetings and celebrations.

FINANCIAL REVIEW

Receipts amounted to £6,112 compared with £6,186 in the previous year.

Expenditure this year was £4,552 compared with £6,031 in the previous year.

The net result for the year was a surplus of £1,560 (2024 surplus of £155).

The closing bank balance was £6,934 compared with £5,374 the previous year.

FUTURE PLANS

Normal maintenance of the building and grounds will continue, and every effort will be made to encourage the use of the hall.

There are sufficient funds to cover routine running costs for the foreseeable future. Fund raising continues to be important for maintaining and improving the fabric of the hall.

TRUSTEE RENUMERATION AND EXPENSES

The Trustees did not receive any remuneration or expenses during the year.

Approved by the trustees on **25.04** 2026 and signed on their behalf by:


.....
Dougie MacLean
Trustee

BUTTERSTONE PUBLIC HALL COMMITTEE

Independent examiner's report to the Trustees of Butterstone Public Hall Committee

I report on my examination of the financial statements of the charity for the year ended 31 December 2025.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements 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 financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

Independent examiner's 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:
 - accounting records have not been kept in accordance with Section 44(1) (a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006
 - the financial statements do not accord with those records
 - the financial statements do not comply with the requirements of Regulation 9 of The Charities Accounts (Scotland) Regulations 2006
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....

Name: David M Gray

Member of the Institute of Chartered Accountants of Scotland

Address: Dykeneuk, Butterstone, Dunkeld, Perthshire. PH8 0HA

Date: 26 / 04 / 2026

BUTTERSTONE PUBLIC HALL COMMITTEE

Financial statements for the year ended 31 December 2025

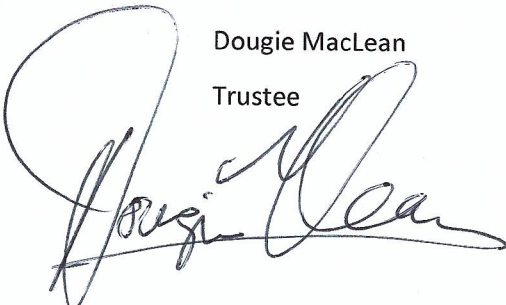
Statement of Receipts and Payments

	Unrestricted Funds	Restricted Funds	Total for year to 31/12/2025	Total for year to 31/12/2024
Receipts	£	£	£	£
Grants (Note 3)	500	0	500	4434
Donations	0	0	0	275
Receipts from Charitable activities:				
Hire of hall and events	5559	0	5559	1417
Car park	53	0	53	60
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	6112	0	6112	6186
Payments				
Cost of charitable activities				
Electricity	2438	0	2438	1638
Insurance	744	0	744	777
Website	19	0	19	19
Quiz night	450	0	450	0
Maintenance	194	707	901	120
Draught Proofing	0	0	0	2110
Heating and electrics	0	0	0	1367
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	3845	707	4552	6031
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Surplus (Deficit) for year	2267	-707	1560	155
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Funds Reconciliation	Unrestricted Funds	Restricted Funds	Total for year to 31/12/2025	Total for year to 31/12/2024
Bank and cash at 1 January 2025	4667	707	5374	5219
Surplus (Deficit) for year	2267	-707	1560	155
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Bank and cash at 31 December 2025	6934	0	6934	5374
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The notes below form an integral part of these accounts

These financial statements were approved by the Trustees on 25.04 2026

Dougie MacLean
Trustee



Sam Brittain

Treasurer



BUTTERSTONE PUBLIC HALL COMMITTEE

Notes to the financial statements for the year ended 31 December 2025

1 Basis of accounting

These accounts have been prepared on a Receipts & 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 by the Trustees in furtherance of the objectives of the charity.

Restricted funds are those that may only be used for specific purposes.

3 Grants Received

	Unrestricted funds	Restricted Funds	Total for year to 31/12/2025	Total for year to 31/12/2024
SSE Renewables fund	£0	£0	£0	£4,184
PKC Community fund	£500	£0	£500	£250
Total	£500	£0	£500	£4,434

The was an underspend of £707 from the SSE Renewables fund obtained in 2024. SSE permit any surplus can be used for other purposes in this case it was utilised for maintenance costs incurred in the current period as detailed in the above accounts.