

KYANCHAN HALL SCIO

Charity Number: SC052855

Accounts for the Year Ended

31 December 2025

Trustees' Annual Report

For the Year Ended 31 December 2025

The Trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31 December 2025.

Reference & Administrative Information

Address

Kynachan Hall
Tummel Bridge
PH16 5SB

Address for correspondence

kynachanhall@gmail.com

Kynachan Hall SCIO Members

[REDACTED]
[REDACTED]
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Independent Examiner

[REDACTED]

Drumbeg
Pitagowan
Blair Atholl
Perthshire, PH18 5TW

Structure, Governance & Management

SCIO.

In September 2023, with expert legal advice from J & H Mitchell WS, Pitlochry, Kynachan Hall was incorporated as a Scottish Charitable Incorporated Organisation (SCIO) and is now “Kynachan Hall SCIO” with the Constitution of the SCIO now superseding the original trust documents but very much following the original aims of the trust. This move brings Kynachan Hall SCIO into line with best practise recommended by the Office of the Scottish Charity Regulator (OSCR) when it comes to the ongoing management of a community asset such as Kynachan Hall.

The Charitable Purposes of the SCIO are:

- 1) to advance community development; and
- 2) provide recreational facilities, with the object of improving the conditions of life for the persons for whom the facilities are primarily intended, by managing Kynachan Hall primarily, but not exclusively, for the benefit of the inhabitants of Tummel Bridge and its surrounding area as a focus for community activities, to advance education, alleviate social isolation and provide facilities and events in the interests of social welfare.

Appointment of Trustees / Members

Members of the SCIO are as detailed on Page 2 of this document.

The members of the SCIO shall be the Trustees for the time being, on the basis that a new Trustee shall automatically become a member on becoming a Trustee and shall automatically cease to be a member on ceasing to be a Trustee for whatever reason.

The SCIO’s Register of Members will be the same as its Register of Trustees, with all details recorded therein as required for both a Register of Members and a Register of Trustees.

Management

The trustees are responsible for the governance of the charity and also for organising the day to day management of the hall and any associated activities. The Trustees hold regular meetings in order to ensure the smooth running of the hall and also organise an AGM which shall include:

1. a report by the Chair on the activities of the SCIO;
2. receiving the annual accounts of the SCIO;
3. the report of the independent financial examiner (or auditor where required); and
4. undertake the appointment or re-appointment of the independent financial examiner (or auditor where required).

The last AGM was held on 24th March 2025 with the next due, as per the Constitution, by June 2026 but we will be aiming to have this on or before the end of March 2026.

Objectives & Activities

Charitable purposes

To make Kynachan Hall and its facilities available to individuals and groups, for the purposes of training, recreation and social development.

Activities

The now well-established groups such as yoga, recorders, stitching and art had a good year with 175 classes held throughout the year. Also the quiz nights continued to prove popular generating some £1,124 income. The art class, started in 2025, held 35 classes which is great news. Local First Responders also use the hall free of any charge in order to deliver any required training sessions to the team and they delivered 11 such sessions in 2025.

Achievements & Performance

Energy costs continue to be a major concern as with most businesses and private homes so a close track is being kept on usage and efforts made to minimise wherever possible.

Kynachan Hall has a group of regulars who attend as much as they can and the aim is always to increase the reach by attracting new members. This can prove very difficult in small rural communities but we continue to try and attract new people to enjoy hall activities. We operate a Facebook page which helps followers see any new events coming up in the hall.

Defib / AED.

The SSE Community Fund along with contractors Burns & McDonnell very kindly provided funding for the hall to purchase an AED which was installed and available for use towards the end of 2025. Signage was provided from the main road so that anyone needing access to the defibrillator can gain access to it quickly. Let's hope it is never needed but it is a fantastic asset for hall users and the wider local community to have available.

Maintenance and repairs

Gardening and minor repairs such as fence repairs and painting of gates was carried out as usual. Also the gutters were cleaned out and the shed roof was replaced as this had begun to show signs of leaking. The old style felt roof was replaced with metal profiled sheeting which will ensure no further repairs are needed for quite some time.

Financial Review

The net surplus for 2025 is £593 compared with a surplus of £3,182 in 2024. The accounts for 2024 included a one-off donation of £5,000 and £750 from the election but there were no elections held in 2025. Expenditure was down on last year, mostly related to electricity costs caused by irregular invoicing by SSE, and because 2024 included the legal fees for the SCIO transfer. The income and costs relating to the funding of the defibrillator are shown as Restricted Funds in these accounts. The balance of £97 will be spent on improving the accessibility to the defibrillator by laying paving slabs in that area.

Donated Facilities and Services

Committee members (and their spouses) regularly provide their own time for tasks such as cleaning, laundry, replenishment of kitchen consumables and meetings, as required to ensure the continued smooth running of the hall facilities.

Reserves Policy

A build up of reserves are required to maintain and upgrade the building. The extension to the main building requires a new roof and it is intended that this work be carried out in 2026. In addition it is expected that the reserves will be used over the next few years to improve the energy efficiency of the Hall.

Plans for Future Periods

To carry on as before with local community interests at the forefront and to continue to seek commercial bookings in order to help fund and maintain this local community resource which is helped massively by a small band of very committed and selfless locals who give up a lot of free time to ensure the hall continues to run smoothly. The amount of time given up by some members is crucial to the running of the hall and is very much appreciated.

Signed on behalf of the trustees

Andrew Macintyre

Date:

27/01/2026

Statement of Receipts and Payments for the year ended 31 December 2025

	Notes	General funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Receipts					
Grants	4	500	-	500	250
Donations	5	5	2,233	2,238	5,020
Organised Events	6	1,124	-	1,124	1,331
Hire of Hall	7	3,210	-	3,210	4,298
Bank Interest		158	-	158	24
Other Receipts		-	-	-	365
		4,997	2,233	7,230	11,288
Payments					
Organised Events		214	-	214	89
Hall Upkeep	8	4,194	2,136	6,330	4,812
Bank Fees		43	-	43	61
Governance Costs	9	50	-	50	2,794
Payments to Other Charities		-	-	-	350
		4,501	2,136	6,637	8,106
Surplus/(deficit) for the year		496	97	593	3,182

Statement of Balances as at 31 December 2025

	General funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Funds reconciliation				
Opening cash & bank balance	11,611	-	11,611	8,429
Surplus/(Deficit) for the year	496	97	593	3,182
Closing cash & bank balance	12,107	97	12,204	11,611

	General funds £	Restricted funds £	Total 2025 £	Total 2024 £
Liabilities				
Monies received in advance for Hall Hire in 2026	12	-	12	108
Assets				
Prizes for 2026 Quiz Nights purchased in advance	86	-	86	-

The notes on pages 8 to 10 form an integral part of these accounts.

Approved by the trustees and signed on their behalf

Andrew Macintyre

Date:

27/01/2026

Notes to the Accounts for the year ended 31 December 2025

1. Basis of Accounting

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

2. Nature and Purpose of Funds

Unrestricted (General) funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. Restricted funds are those where a grant has been awarded for a specific purpose. The following notes include details of restricted funds where applicable.

	2025	2024
	£	£
General Funds	12,107	11,611
Restricted Funds	97	-
	12,204	11,611

3. Related party transactions

No remuneration has been paid during the year to any trustee or connected person. Refunds of expenses have been made to two trustees totalling £22

4. Grants

	Total funds 2025 £	Total funds 2024 £
Perth & Kinross Council	500	250
	500	250

Two annual grants of £250 were received in 2025

5. Donations

	General funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
SSEN for defibrillator	-	2,233	2,233	-
Other	5	-	5	5,020
	5	2,233	2,238	10,623

6. Organised Events

	Total funds 2025 £	Total funds 2024 £
Quiz Nights	1,124	1,177
Pudding Evening	-	154
	1,124	1,331

7. Hire of Hall

	Total funds 2025 £	Total funds 2024 £
Crafting	642	1,055
Recorders	215	310
Yoga	1,283	1,283
Art	560	560
Elections	-	750
SSE	315	210
Other	195	130
	3,210	4,298

8. Hall Upkeep

	General funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Electricity*	1,243	-	1,243	2,240
Health & Safety	658	-	658	354
Insurance	879	-	879	905
Licensing	-	-	-	260
Equipment & furniture	62	2,136	2,198	330
Cleaning	132	-	132	55
Building Maintenance**	960	-	960	-
Grounds	240	-	240	605
Miscellaneous	20	-	20	63
	4,194	2,136	6,330	4,812

*reduction in electricity costs is due to irregular timing of invoices

**cost of re-roofing shed

9. Governance Costs

	Total funds 2025 £	Total funds 2024 £
Independent Examination	50	25
Legal fees*	-	2,769
	50	2,794

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KYNACHAN HALL SCIO

FOR THE YEAR ENDED 31 DECEMBER 2025

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 6 to 10.

Respective responsibilities of trustees and examiner

The trustees of Kynachan Hall trust are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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.

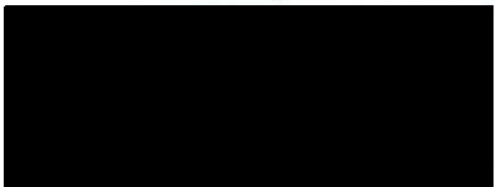
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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:

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.



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Date: 09-02-2026