

**The Sandison Hall – St Fillans**

**Registered Charity Number SC014890**

**Report and Accounts**

**For the year from**

**1<sup>st</sup> January 2023 to 31<sup>st</sup> December 2023**

## Trustees Report for 2023

### Management

The Sandison Hall (the “Hall”) is the Village Hall for the residents of St Fillans, Perthshire.

The Trustees of the Hall during 2022 were:

Mr James Brierley (Chairman)  
Mrs P Forrester (Secretary)  
Mr A J Brown (Treasurer)  
Mr G R Cunningham  
Revd C Dobney

In addition to the Trustees, management of the Hall is vested in a Committee which has, as its members, representatives chosen by the various clubs and societies which utilise the Hall. The Committee meets on average every three months.

The objects of the Hall are:

- a) in association with the inhabitants, voluntary organisations and local authority, to provide opportunities for the residents of St Fillans and the surrounding area, without distinction of political, religious or other opinion, to share in a common effort to promote educational, cultural, recreational, social and other like activities with the object of improving the social welfare and conditions of life for the said residents;
- b) to provide for the management, upkeep, maintenance and preservation of the Hall;
- c) to raise funds by way of subscription and any other lawful means;
- d) to do all things lawful for the general benefit of members and the community.

### Results

The accounts for the Hall are prepared on a receipts and payments basis. None of the funds of the Hall are restricted and there are no expendable or permanent endowment funds.

An operating surplus of £3,176 arose despite the impact of higher electricity bill and the cessation of several regular users of the Hall. Specific Fund raising through the Swishing Sale, April’s Fools Bazaar and Tai Chi classes raised a fantastic total of £3,230. In addition various members of the community arranged a number of social events for the village.

Expenditure was restricted to essentials, particularly maintaining heating, as required and insurance and only necessary repairs. The previous long-term contract for electricity, with Scottish Power, ended on 30<sup>th</sup> November 2022 and standard tariff terms applied for the first three months of the year whereupon a new fixed rate tariff for three years was agreed effective until 30<sup>th</sup> June 2026.

Approved by the Trustees on 1st February 2024, and signed on their behalf by Patricia Forrester.

# Independent Examiners Report on the Accounts of The Sandison Hall

Registered Charity Number SC014890

For the period from 1<sup>st</sup> January 2022 to 31<sup>st</sup> December 2023

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I report on the accounts of The Sandison Hall as set out on pages 3 to 5.

## Respective responsibility 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. 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 accounts.

## Independent examiner's statement

In the course of my examination, no matter has come to my attention 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 Regulations

have not been met, or which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Gordon McDowell  
The White House  
22 Dundurn Walk  
St Fillans  
Crieff  
PH6 2NA

Date: 1st February 2024

## The Sandison Hall

### Income and expenditure account

For the year from 1<sup>st</sup> January 2023 to 31<sup>st</sup> December 2023

	Note	2023 £	2022 £
<b>Income</b>			
Rent from users	1	1,780	1,215
Subscriptions		435	460
Donations		2,160	1,881
Gift Aid	2	437	338
Fund Raising		3,230	-
Grants received	3	250	-
Investment income received		<u>52</u>	<u>7</u>
Total income		<u>8,344</u>	<u>3,901</u>
<b>Expenditure</b>			
Insurance		887	828
Heating and lighting	4	3,429	666
Cleaning		41	144
Repairs and maintenance		552	247
Miscellaneous		<u>259</u>	<u>246</u>
Total expenditure		<u>5,168</u>	<u>2,131</u>
Operating Surplus		<u>3,176</u>	<u>1,770</u>

**The Sandison Hall**  
**Balance Sheet**  
**As at 31<sup>st</sup> December 2023**

	Note	2023 £	2022 £
<b>Current assets</b>			
Cash at bank		10,128	7,004
Cash on deposit		<u>5,749</u>	<u>5,697</u>
<b>Total assets</b>	<b>6</b>	<b><u>15,877</u></b>	<b><u>12,701</u></b>
 <b>Represented by:</b>			
<b>Unrestricted funds</b>			
<b>General Fund</b>			
Opening balance		12,501	10,731
Operating surplus		<u>3,176</u>	<u>1,770</u>
Closing balance		<u>15,677</u>	<u>12,501</u>
<b>Restricted funds</b>			
<b>Fund for new regular events start up costs</b>			
Opening balance		200	200
Transfer from General Fund		<u>0</u>	<u>0</u>
		<u>200</u>	<u>200</u>
<b>Total Funds</b>		<b><u>15,877</u></b>	<b><u>12,701</u></b>

The accounts were approved at a meeting of the Trustees held in St Fillans on 1<sup>st</sup> February 2024

A Johnston Brown  
Treasurer and Trustee

Jim Brierley  
Chairman and Trustee

**The Sandison Hall**  
**Notes to the accounts**  
**For the year ended 31<sup>st</sup> December 2023**

**1. Rent**

Rent was received from the following for their utilisation of the Hall.

	<b>2023</b>	2022
	£	£
St Fillans Scottish Country Dance Club	<b>550</b>	220
Meditation / Yoga	<b>125</b>	60
Other users	<b><u>1,105</u></b>	<u>385</u>
Total rents received	<b><u>1,780</u></b>	<u>1,215</u>

**2. Gift Aid**

The Gift Aid Recovery received during 2023 was in respect of subscriptions and donations received during 2022. Gift Aid in respect of subscriptions and donations received in 2023 will be collected during Spring 2024.

**3. Grants**

£250 in a grant was received from Perth and Kinross Council. Application has been made for a further grant during the Council year 2023/24

**4. Heat and light**

A 3-year contract expired at the end of November 2022. Monthly meter readings were taken during 2023. From 1<sup>st</sup> December 2022, standard terms applied, at a significantly higher rate than under the three-year contract. A further 3 year contract on fixed terms was entered into effective 1<sup>st</sup> April 2023 and expiring on 30<sup>th</sup> June 2026.

**5. Repairs**

Repairs include:

1) Fire equipment maintenance	£223
2) Refrigerator Replacement	£244
3) Kitchen Supplies	£46
4) Sundry expenses	<u>£39</u>
	<u>£552</u>

**6. Assets**

The Trust owns the Hall, which stands on rented land. In the opinion of the Trustees, this ownership has no tangible value.