

FARR COMMUNITY HALL SCIO- SC050946

Independent Examination report

I report on the interim accounts for the period to 31 December 2025

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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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 connection with my examination, no matter has come to my attention:

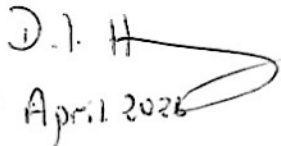
(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- 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 to comply with Regulation 8 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.

Signature:



Name:

DONALD I. HARVEY C.A.

Date:

29th April 2026

Farr Community Hall SCIO Chair's Report 2026

2025 was a year of intense activity at Farr Hall, not through hall bookings, but through the commencement in June of the Phase 4 works, to extend and refurbish the facility. This work was predominately funded by SCBF with a contribution from Farr Hall's capital reserves.

During the first six months of the year Hall use and bookings were at their now expected level. However, from the beginning of June onwards much of the Hall was off limits to members of the public and our capacity for use of the Hall was much reduced. However, we managed to retain sufficient functionality in the remainder of the Hall to continue running regular community group activities while limiting the occupancy capacity to ensure safe use. Thank you to the regular groups who had to adapt to the reduced spaces and continued to provide for their participants. On the positive side, as a large part of the Hall was in a state of demolition and reconstruction we weren't heating that part of the Hall and made a small saving in heating oil. It is worth noting here that the booking fees of community groups are funded by SCBF.

Strathnairn Connect, a subcommittee of the Hall board, continued to run the weekly Community Cafe and monthly Lunch Club, using the kitchen and main hall.

While going through the disruption of the building works we applied for, and were successful in gaining funding from SCBF to reinstate the paths around the football and shinty pitches on Smith Park. This was a project which we had been hoping to have completed early in 2025, but it was to be spring 2026 before completion.

As a community facility we continue to see participation from all ages from babies with the Baby and Toddler group through to dedicated exercise groups for our older residents. Socialising, well being and tuition are at the heart of what happens at Farr Community Hall.

For all of this to happen a body of people have to step up and ensure compliant operation of the facility. This is down to the Hall trustees, a group of volunteers who I would like to thank for their input and attendance at meetings throughout the year.

Farr Community Hall SCIO

Statement Of Accounts 1st January to 31 December 2025

	2025
OPERATIONS INCOME	
Hall letting	3963.59
Hall refurbishment	265243.69
SCBF Grants	44078.60
Wayleave	4401.40
Grant grass cutting	6150.00
Bank interest	871.58
SNC	0.00
Other	650.52
TOTAL	325359.38

EXPENSES	
Cleaning	5098.64
Gas / oil	4084.50
Electricity	2757.65
Phone / Internet	540.05
Maintenance	2601.93
Water	
Grass Cutting	6150.00
Insurance	2454.87
Other	969.50
Hall refurb	267015.76
SNC	225.85
Caretaker Role	2902.50
TOTAL	294801.25

SURPLUS	30558.13
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Statement of Balances

Farr Hall SCIO	Bank Account 1st Jan	70215.28
	Surplus	30558.13
Final Current Account		100773.41

SNC

Value at 1 Jan	2531.76
Income	0.00
Expenditure	225.85
Carried forward	2305.91

Farr Hall SCIO Balance 31 December 2025	98467.50
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SCBF Grants to be spent in 2026

Grant	Grant outstanding
Hall usage	12235
Path	24628
Caretaker Role	5348
D Murray	4900
TOTAL	47111

Hall net cash position

51356.50

CASH IN HAND SNC

368.99