MORISON DUNCAN HALL MANAGEMENT COMMITTEE SCIO

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2026

SCOTTSH CHARITY NUMBER SC051141

MORISON DUNCAN HALL MANAGEMENT COMMITTEE SCIO

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2026

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MORISON DUNCAN HALL MANAGEMENT COMMITTEE SCIO

COMMITTEE MEMBERS' ANNUAL REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2026

Reference and Administrative Information

Scottish Charity Number:	SC 051141
Operational Address:	Morison Duncan Hall, Main Road, Gauldry, Fife DD6 8RP
Bankers:	Bank of Scotland
Independent Examiner	Joyce Jack, Abbey Park Avenue, St Andrews

Committee Members/Trustees

The charity is administered by the committee members (trustees for charity purposes). The following persons have served during the years and since year end;

Karen Boggan	Chair from 28 October 2025
Harriet Blakeman	elected Member (joint Secretary)
Rebecca Chisholm	elected Member
Scott Graham	elected Member
Euan McKay	elected Member
Knut Radmer	elected Member
Catriona Reid	elected Member (joint Secretary)
George Robertson	elected Member (Treasurer)
Eilidh Jamieson	elected Member from 28 October 2025

Charitable Purposes

The purpose of the charity, per its constitution, is to operate as a non-profit making distributing organisation whose principal objective is associating with voluntary organisations, the local authority and inhabitants of the local area in a common effort to provide access to recreational facilities and activities with the objective of improving conditions for life for the persons for whom the facilities and activities are primarily intended, and to advance education and in (a) the advancement of citizenship and community development by providing opportunities for all members of the community to participate in recreational activity in the interests of social welfare and (b) the provision of recreational facilities and the organisation of recreational activities. The purposes also include the maintenance of the hall and its grounds, and all administration relating to hall use and bookings.

Governing Document

The charity is a Scottish Charitable Incorporated Organisation, formed on 22 July 2021 and governed by its Constitution. It became active with opening of its bank account on 12 April 2022 and all activities are carried on through this organisation.

Structure and Management and the Recruitment and Appointment of Trustees

The charity is administered by its management committee, which should consist of nine members elected at the Annual General Meeting plus group representatives. The committee meets almost every month. New committee members are provided with appropriate induction.

Risk Management

The committee members have assessed the major risks to which the charity is exposed, in particular those relating to its operations and finance, and are satisfied that systems are in place to mitigate the charity's exposure to the major risks.

Review of Activities and Achievements

The run up to the 2025 AGM saw changes to the Committee composition which has now settled into a regular and consistent pattern of operation after a number of months of upheaval previously. The hall continues to be well used by the local community with rental income showing an upward trend. Fundraising activities include a very successful Burns Supper in Jan 2026 and another popular Gala day in August along with other events during the year. Running costs are tightly controlled and investment in new lighter tables has allowed most hirers to be self sufficient in setting up for their events. With ongoing support from volunteers we have been able to dispense with the role of Caretaker without impacting service allowing us to post a healthy surplus which will be reinvested in the Hall equipment and facilities going forward. Rental rates were increased in July 2026 to address the likely increase in electricity and oil costs.

Donations were less than last year but a generous contribution from North East Fife Rotary allowed us to create a Baby Changing room to accommodate the increase in younger families attending the Hall. The Thursday Cafe contributed substantially again this year and their funds were utilised to re-lay the driveway which had deteriorated considerably.

Future Developments

The charity aims to continue fulfilling its charitable purpose by renting out the hall and fundraising activities in the future.

Reserves Policy

The statement of balances shows total bank and cash funds of £12764 (2025 - £6818) at year end. There are no restricted funds at year end (2025 – nil) with any funds received having been spent on permitted projects during the year.

The committee members are satisfied that the funds remain sufficient for the ongoing work of the charity.

Statement of Committee Members' Responsibilities

The committee members are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements, which they are responsible for preparing, comply with the Charities Accounts (Scotland) Regulations 2006 (as amended) and the terms of the charity's Declaration of Trust. The applicable law also sets out the responsibilities of the committee members for the preparation and content of the Annual Report.

Approved by the Committee Members and signed on their behalf on 29 October 2026 by: -

Karen Boggan Chair



MORISON DUNCAN HALL MANAGEMENT COMMITTEE SCIO

INDEPENDENT EXAMINERS REPORT TO THE COMMITTEE MEMBERS OF THE MORISON DUNCAN HALL MANAGEMENT COMMITTEE

I report on the accounts of the charity for the year ended 30 September 2026 which are set out on pages 7 to 9.

Respective responsibilities of Trustees and Examiner

The charity's committee member (trustees for the purposes of charity law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The committee members consider the audit requirement of regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

This report is made to the committee members, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the committee members those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law. I do not accept or assume responsibility to anyone other than the charity and the committee members for my work or this report.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes review of the accounting records kept by the charity and a comparison of the account presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the committee members 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 and audit opinion on the view given by the accounts.

Indpendent 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 Regulations, and
    - To prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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 be reached.

J McInally

Joyce McInally ACCA (Ret)

Abbey Park Avenue, St Andrews

29 October 2026

MORISON DUNCAN HALL MANAGEMENT COMMITTEE SCIO

STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2026

	Unrestricted funds	Restricted Funds	2026	Unrestricted funds	Restricted Funds	2025
	£	£	£	£	£	£
Receipts						
Donations	1596	4000	5596	948	2500	3448
Grants	216		216	14649	-	14649
Fundraising activities	3366		3366	2638	-	2638
Rental	12115		12115	10513	-	10513
Other	77		77	61	-	61
Total Income	17370	4000	21370	31309	2500	31309
Payments						
Fundraising expenses						
Gala Day	1737		1737	840	-	840
Other	0		0	0	-	0
Payments for charitable activities						
Caretaker	1395		1395	3933		3933
Insurance	1490		1490	1725		1725
Heat and light	2439		2439	2801		2801
Repairs and renewals	2236		2236	2447		2447
Major fabric expenditure	1685	4000	5685	15328	1100	16428
Licences	199		199	702		702

Miscellaneous expenses	243		243	587		587
	11424	4000	15424	28363	1100	29463
Governance costs						
Independent Examiner's fee	0		0	360		360
	11424	4000	15424	28723	1100	29823
Payments related to asset movements						
Purchase of fixed assets	0	0	0	982	1811	2793
Total expenditure	11424	4000	15424	29705	2911	32616
Transfers to/(from) funds	0	0	0	2260	-2260	0
Surplus/(deficit for year	5946	0	5946	1364	-2671	-1307

The notes on pages 10 and 11 form an integral part of these accounts

MORISON DUNCAN HALL MANAGEMENT COMMITTEE SCIO

STATEMENT OF BALANCES

AS AT 30 SEPTEMBER 2025

	Unrestricted funds	Restricted Funds	2026	Unrestricted funds	Restricted Funds	2025
	£	£	£	£	£	£
Funds Reconciliation						
At 1 October	6818	0	6818	5454	2671	8125
Surplus/deficit for year	5946	0	5946	1364	-2671	-1307
At 30 September	12764	0	12764	6818	0	6818
Bank and Cash Balances						
Bank Current Account	12670		12670	6366	0	6366
Cash	94		94	452	-	452
	12764	0	12764	6818	0	6818
Other Assets - debtors and prepayments						
Fixed Assets	-	2166	2166	-	2166	2166
Rents due	1233	-	1233	764	-	764
Prepayments	1241	-	1241	1490	-	1490
	2474	2166	4640	2254	2166	4420
Liabilities						
Independent Examiner's fees	0	-	0	0	-	0
Sundry creditors	0	-	0	-	-	0
	0	0	0	0	0	0

The notes on pages 10 and 11 form an integral part of these accounts

Approved by the management committee on 26 October 2026 and signed on their behalf by: -

Karen Boggan (Chair)

MORISON DUNCAN HALL MANAGEMENT COMMITTEE SCIO

Notes to the Financial Statements

For the year to 30 September 2026

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1. Accounting Policies

a) Basis of Accounting

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

b) Nature of funds

Unrestricted funds are those that may be used at the discretion of the committee members in furtherance of the objects of the charity. The committee members maintain a single unrestricted fund for the day to day management of the hall.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. The Hall Committee's restricted funds are set out at note 3.

c) Taxation

The charity is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

d) Cash Flow Statement

The charity is entitled to the exemptions available in the Charities Accounts (Scotland) Regulations 2006 (as amended) and is therefore not required to prepare a Cash Flow Statement.

2. Related Parties

No remuneration was paid to committee members (2025 – none). Any expenses reimbursed were for items purchased for direct use in the hall.

3. **Restricted Funds Current year**

	Thursday Cafe Fund	Total 2026	Thursday Cafe Fund	Total 2025
	£	£	£	£
At 1 October	0	0	2671	2671
Income				
Donation received	4000	4000	1400	1400
Expenditure	-4000	-4000	-4071	-4071
At 30 September	0	0	0	0