

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of	Charity name	CONNEL VILLAGE HALL (SCIO)					
Registered charity number	SC 10	51934					
On the accounts of the charity for the period	Period start date			Period end date			
	Day	Month	Year	Day	Month	Year	
	1	APR	2024	to	31	MAR 2025	
Set out on pages	(remember to include the page numbers of additional sheets)						

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 2006 Accounts Regulations. 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 view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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 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

Signed**:

Name:

Relevant professional qualification(s) or body (if any):

Address:



*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

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STATEMENT OF RECEIPTS/PAYMENTS
Connel Village Hall accounts ending 31/03/25 Registered charity SCIO51934

	Last year	This year
<u>Receipts</u>		
Hall Hire	£4,688.10	£5,028.80
<u>Other Income</u>		
Grants	£0.00	£0.00
100 Club/Fundraising	£410.00	£327.00
Donations	£600.00	£266.41
Sale of Electric Cards	£541.06	£160.00
Payment from Solar Panels	£1,010.14	£411.81
Miscellaneous	£255.33	£350.14
Rebate Argyll & Bute Council	£0.00	£35.00

Interest

RBS Current Account	£0.00	£0.00
RBS Liquidity Account	£757.87	£959.37

Total receipts

8262.50	7538.53
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Statement of Assets 31/03/24

RBS Current Account	£14,245.90
RBS Liquidity Account	£30,774.53
Total Bank Balances	£45,020.43

Payments

	Last year	This year
Water Rates/Refuse Collection	378.2	£493.67
Insurance/PPL/PRS	949.31	£910.16
Fire Checks/Maintenance	£188.10	£1,636.64
Renovation/Reorganisation	£0.00	£0.00
Miscellaneous	£97.80	£0.00
Donations	£0.00	£0.00
Electricity	£1,421.52	£1,076.00
Wi-Fi	£294.36	£312.72
Cleaning	£272.69	£88.75
Deposit return	£200.00	£0.00
Electric cards	£480.00	£0.00
Matrix New Computer	£0.00	£409.00
Website Hosting		£92.75

Total Payments

4281.98	£5,019.69
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Statement of Assets 31/03/25

RBS Current Account	£15,805.37
RBS Liquidity Account	£31,733.90
Total Bank Balances	£47,539.27

Excess of Receipts over payments last year

£3,981.22

Excess of Receipts over payments this year

£2,518.84

Approved by Trustees and signed on their behalf
 Date 13 August 2025

I have examined books and other documents
 and find the statements of receipts/payments correct
 Examiner
 Date

Receipts and payments accounts

For the period
from

1 April 2024

to

31 March 2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	266				266 -	600
Legacies					-	
Grants					-	
Receipts from fundraising activities	327				327 -	410
Gross trading receipts	5029				5029 -	4688
Income from investments other than land and buildings	959				959 -	757
Rents from land & buildings					-	
Gross receipts from other charitable activities	957				957 -	1807
					-	
A1 Sub total	7538 -	-	-	-	7538 -	8262 -
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	7538 -	-	-	-	7538 -	8262 -
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	5020 -	-	-	-	5020 -	4282 -
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	5020 -	-	-	-	5020 -	4282 -
Total payments	5020 -	-	-	-	5020 -	4282 -
Net receipts / (payments)	2518 -	-	-	-	2518 -	3981 -
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	2518 -	-	-	-	2518 -	3981 -

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	45020	0	0	0	45020 -	41039
	Surplus / (deficit) shown on receipts and payments account	2519				2519 -	3981
						-	
						-	
	Cash and bank balances at end of year	47539 -	0 -	0 -	0 -	47539 -	45020 -
(Agree balances with receipts and payments account(s))							

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	0 -	0 -

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Connel Village Hall	Connel Village Hall (SCIO)	N/A	512512	512512
		Total	N/A -	512512 -	512512 -

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	0 -	0 -

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	0 -	0 -

Signed by one or two trustees
on behalf of all the trustees

Signature*

Print Name

Date of
approval

21/8/2025

21/8/2025

* Please note - OSCR will accept digital or typed signatures