REGISTERED COMPANY NUMBER: SC257496 (Scotland)
REGISTERED CHARITY NUMBER: SC34882

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2025

FOR

SYMINGTON COMMUNITY PROJECTS LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2025

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
The principal activity is the raising of funds for the provision, maintenance, repair and restoration of the Village Hall, Symington for the common good of the community.

FINANCIAL REVIEW
Principal funding sources
The charity's main source of income was from hall lets. A number of grants were also received during the year. Further detail is shown in note 13 to the accounts.

Reserves policy
The charity operates a General reserve - unrestricted reserves which can be used in accordance with the charitable objectives at the discretion of the trustees.

The results for the year and financial position are shown in the annexed financial statements.

In the opinion of the trustees, the state of the charity's affairs at the balance sheet date was satisfactory with sufficient reserves on hand to meet anticipated expenditure in the current year to 31 October 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees are elected under the terms of the Articles of Association.

Recruitment and appointment of new trustees
The Board of Trustees shall consist of not less than three and not more than eleven members. A Board member shall hold office for two years but shall be eligible for re-election.

Appointments to the Board are made by reference to individual skills and the capacity of Board members to contribute to the project.

Induction and training of new trustees
New trustees undergo an appropriate induction programme to brief them on their obligations under charity and company law and the financial performance of the company.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
SC257496 (Scotland)

Registered Charity number
SC34882

Registered office
Symington Community Hall
31 Main Street
Symington
KA1 5QE

Trustees
M Marriott
A Liggat
J McKenzie
E Geddes-Campbell

Independent Examiner
Alistair Campbell FCCA
Galbraith Pritchards
20 Barns Street
Ayr
Ayrshire
KA7 1XA

Bankers
Bank of Scotland
30/34 King Street
Kilmarnock
KA1 1NP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Symington Community Projects Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 24 February 2026 and signed on its behalf by:

M Marriott - Trustee

I report on the accounts for the year ended 31 October 2025 set out on pages five to fifteen.

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 (as amended). 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.

Alistair Campbell FCCA
The Association of Chartered Certified Accountants

Galbraith Pritchards
20 Barns Street
Ayr
Ayrshire
KA7 1XA

12 May 2026

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 OCTOBER 2025

	Notes	Unrestricted fund £	Restricted funds £	31/10/25 Total funds £	31/10/24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,499	750	2,249	325
Charitable activities	4				
Charitable activities		20,000	2,596	22,596	-
Other trading activities	3	13,417	-	13,417	13,100
Total		34,916	3,346	38,262	13,425
EXPENDITURE ON					
Charitable activities	5				
Charitable activities		13,843	3,366	17,209	15,287
Support costs		804	53	857	805
Total		14,647	3,419	18,066	16,092
NET INCOME/(EXPENDITURE)		20,269	(73)	20,196	(2,667)
RECONCILIATION OF FUNDS					
Total funds brought forward		8,302	3,547	11,849	14,516
TOTAL FUNDS CARRIED FORWARD		28,571	3,474	32,045	11,849

The notes form part of these financial statements

BALANCE SHEET
31 OCTOBER 2025

	Notes	Unrestricted fund £	Restricted funds £	31/10/25 Total funds £	31/10/24 Total funds £
FIXED ASSETS					
Tangible assets	11	57	214	271	339
CURRENT ASSETS					
Debtors	12	2,138	-	2,138	1,973
Cash at bank		27,096	3,260	30,356	10,257
		29,234	3,260	32,494	12,230
CREDITORS					
Amounts falling due within one year	13	(720)	-	(720)	(720)
NET CURRENT ASSETS		28,514	3,260	31,774	11,510
TOTAL ASSETS LESS CURRENT LIABILITIES		28,571	3,474	32,045	11,849
NET ASSETS		28,571	3,474	32,045	11,849
FUNDS	14				
Unrestricted funds				28,571	8,302
Restricted funds				3,474	3,547
TOTAL FUNDS				32,045	11,849

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 OCTOBER 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 February 2026 and were signed on its behalf by:

A Liggat - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The Trustees consider that there are no material uncertainties about the company's abilities to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on reducing balance

Assets costing more than £500 are capitalised.

Taxation

The charity is exempt from corporation tax on its charitable activities. The charity is not registered for Value Added Tax and, accordingly, any such irrecoverable tax is included in the expenditure concerned.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

1. ACCOUNTING POLICIES - continued

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	31/10/25	31/10/24
	£	£
Donations	2,249	325

3. OTHER TRADING ACTIVITIES

	31/10/25	31/10/24
	£	£
Fundraising	2,474	1,775
Hall lets	10,943	11,325
	13,417	13,100

4. INCOME FROM CHARITABLE ACTIVITIES

		31/10/25	31/10/24
	Activity	£	£
Grants	Charitable activities	22,596	-

Grants received, included in the above, are as follows:

	31/10/25	31/10/24
	£	£
National Lottery Communities Fund	20,000	-
South Ayrshire Partnership		
	1,000	-
Connect South Ayrshire		
	1,596	-
	22,596	-

continued...

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs £	Totals £
Charitable activities	17,209	-	17,209
Support costs	101	756	857
	17,310	756	18,066

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/10/25 £	31/10/24 £
Staff costs	4,722	4,582
Insurance	3,014	2,726
Repairs and renewals	5,566	2,450
Heat and light	2,861	4,636
Telephone	250	247
Sundry expenses	830	587
PPE	-	59
Depreciation	67	85
	17,310	15,372

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/10/25 £	31/10/24 £
Accountancy fee	756	720
Depreciation - owned assets	68	84

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2025 nor for the year ended 31 October 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2025 nor for the year ended 31 October 2024.

continued...

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31/10/25	31/10/24
Caretaker	1	1

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	325	-	325
Other trading activities	11,092	2,008	13,100
Total	11,417	2,008	13,425
EXPENDITURE ON			
Charitable activities			
Charitable activities	14,404	883	15,287
Support costs	738	67	805
Total	15,142	950	16,092
NET INCOME/(EXPENDITURE)	(3,725)	1,058	(2,667)
RECONCILIATION OF FUNDS			
Total funds brought forward	12,027	2,489	14,516
TOTAL FUNDS CARRIED FORWARD	8,302	3,547	11,849

continued...

11. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 November 2024 and 31 October 2025	4,514
DEPRECIATION	
At 1 November 2024	4,175
Charge for year	68
At 31 October 2025	4,243
NET BOOK VALUE	
At 31 October 2025	271
At 31 October 2024	339

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/10/25 £	31/10/24 £
Other debtors	2,138	1,973

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/10/25 £	31/10/24 £
Accruals and deferred income	720	720

14. MOVEMENT IN FUNDS

	At 1/11/24 £	Net movement in funds £	At 31/10/25 £
Unrestricted funds			
General fund	8,302	20,269	28,571
Restricted funds			
The Big Lottery	301	(53)	248
Coalfields Regeneration Fund	991	-	991
Door & Projector Fund	1,925	310	2,235
Bridge Club	330	(330)	-
	3,547	(73)	3,474
TOTAL FUNDS	11,849	20,196	32,045

continued...

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	34,916	(14,647)	20,269
Restricted funds			
The Big Lottery	-	(53)	(53)
Door & Projector Fund	3,346	(3,036)	310
Bridge Club	-	(330)	(330)
	3,346	(3,419)	(73)
TOTAL FUNDS	38,262	(18,066)	20,196

Comparatives for movement in funds

	At 1/11/23 £	Net movement in funds £	At 31/10/24 £
Unrestricted funds			
General fund	12,027	(3,725)	8,302
Restricted funds			
The Big Lottery	368	(67)	301
National Lottery Communities Fund	230	(230)	-
Coalfields Regeneration Fund	1,057	(66)	991
Door & Projector Fund	150	1,775	1,925
Bridge Club	684	(354)	330
	2,489	1,058	3,547
TOTAL FUNDS	14,516	(2,667)	11,849

continued...

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	11,417	(15,142)	(3,725)
Restricted funds			
The Big Lottery	-	(67)	(67)
National Lottery Communities Fund	-	(230)	(230)
Coalfields Regeneration Fund	-	(66)	(66)
Door & Projector Fund	1,775	-	1,775
Bridge Club	233	(587)	(354)
	2,008	(950)	1,058
TOTAL FUNDS	13,425	(16,092)	(2,667)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/11/23 £	Net movement in funds £	At 31/10/25 £
Unrestricted funds			
General fund	12,027	16,544	28,571
Restricted funds			
The Big Lottery	368	(120)	248
National Lottery Communities Fund	230	(230)	-
Coalfields Regeneration Fund	1,057	(66)	991
Door & Projector Fund	150	2,085	2,235
Bridge Club	684	(684)	-
	2,489	985	3,474
TOTAL FUNDS	14,516	17,529	32,045

continued...

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	46,333	(29,789)	16,544
Restricted funds			
The Big Lottery	-	(120)	(120)
National Lottery Communities Fund	-	(230)	(230)
Coalfields Regeneration Fund	-	(66)	(66)
Door & Projector Fund	5,121	(3,036)	2,085
Bridge Club	233	(917)	(684)
	5,354	(4,369)	985
TOTAL FUNDS	51,687	(34,158)	17,529

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2025.

16. ULTIMATE CONTROLLING PARTY

In the opinion of the trustees, there is no controlling party.