

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of

Melvin Village Hall Trustees

Registered charity number

SC005830

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
1	1	2025	to	31	12	2025

Set out on pages

1-8

(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*]

- 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

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Date:

02/07/2026

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

D. LEXIE C.A.
ICAS

Address:

BRAIKLEY FARMHOUSE
TARVES
ELLON
AB41 7NS

*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.

Melvin Village Hall Trustees

SC005830

Receipts and payments accounts

For the period from				to			
	1	January	2025		31	December	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					-	24,338
Legacies					-	-
Grants					-	15,868
Receipts from fundraising activities					-	-
Gross trading receipts	20,073				20,073	18,642
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
					-	-
A1 Sub total	20,073	-	-	-	20,073	58,848
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	20,073	-	-	-	20,073	58,848
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments	10,858				10,858	36,703
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	10,858	-	-	-	10,858	36,703
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	10,858	-	-	-	10,858	36,703
Net receipts / (payments)	9,215	-	-	-	9,215	22,146
A5 Transfers to / (from) funds					-	-
Surplus / (deficit) for year	9,215	-	-	-	9,215	22,146

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	99,175				99,175	77,030
	Surplus / (deficit) shown on receipts and payments account	9,215	-			9,215	22,145
	Cash and bank balances at end of year	108,390	-	-	-	108,390	99,175
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Market valuation to nearest £
B2 Investments	Bank Term Deposit		32,031	31,416
	Interest on Term Deposit		2,053	615
	Total		34,084	32,031

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Current value (if available) to nearest £
B3 Other assets					
	Total		-	-	-

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

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

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

Signature

Print Name

Date of
approval

	Fiona Smith	1/6/2024

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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Authority under which paid	£

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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	Number of trustees	£

[illegible]

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SC005830

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - other school & related activities	Unrestricted fund 2 - other range of fund activities	Unrestricted fund 3 - other range of fund activities	Unrestricted fund 4 - other range of fund activities	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	-
Legacies					-	24,338
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts	20,073				20,073	18,642
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Sub total	20,073	-	-	-	20,073	42,980
					-	0
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	20,073	-	-	-	20,073	42,980
					-	0
Payments						
Expenses for fundraising activities					-	-
Gross trading payments	10,858				10,858	19,041
Investment management costs					-	-
Payments relating directly to charitable activities					-	-
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
Sub total	10,858	-	-	-	10,858	19,041
					-	0
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
					-	0
Total payments	10,858	-	-	-	10,858	19,041
					-	0
Net receipts / (payments)	9,215	-	-	-	9,215	23,939
Transfers to / (from) funds						
					-	-
Surplus / (deficit) for year	9,215	-	-	-	9,215	23,939
					-	0
Nature and purpose of funds						

Melvin Village Hall Trustees

SC005830

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - Scottish Hydro Grant for Generator	Restricted fund 2 - Aberdeenshire Council	Restricted fund 3 - Aberdeenshire Council	Restricted fund 4 - Aberdeenshire Council	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	-
Legacies					-	-
Grants					-	15,868
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Sub total	-	-	-	-	-	15,868
					-	0
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	15,868
					-	0
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	17,662
Investment management costs					-	-
Payments relating directly to charitable activities					-	-
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
Sub total	-	-	-	-	-	17,662
					-	0
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
					-	0
Total payments	-	-	-	-	-	17,662
					-	0
Net receipts / (payments)	-	-	-	-	-	(1,794)
Transfers to / (from) funds						
					-	-
Surplus / (deficit) for year	-	-	-	-	-	(1,794)
					-	0

Nature and purpose of funds

All restricted funds were expended in the previous year (2024)

Income & Expenditure for the period to 31 December 2025

2024	2025	Income	Expenditure	2024	2025
£	£				
18,641.82	20,003.86	Hall Lets	Cleaner	1,749.00	1,622.84
24,338.49		Donations	Heat & Light	4,278.08	3,883.47
		Bank interest	Cleaning materials	227.96	394.44
15,868.00		Grants (2024 AC for window Insurance		2,402.14	2,595.71
	68.83	Other (Sumup balance)	Booking fees	1,190.75	1,008.75
			Secretary/Accounts	0.00	0.00
			Performing Rights Soc.	137.70	137.70
			Fire servicing	232.80	316.62
			Repairs/renovations	20,267.66	563.80
			Bank charges	15.20	13.30
			Other (Generator)	5,781.98	
			Gen Expenses	419.33	321.24

<u>58,848.31</u>	<u>20,072.69</u>	Gross Income	Gross Expenditure	<u>36,702.60</u>
			Net Surplus (Deficit) for year	<u>22,145.71</u>

Net of restricted funding	Income	Expenditure	2024
2024	2025		
£	£		
<u>42,980.31</u>	<u>20,072.69</u>	Gross Income	<u>30,920.62</u>
		Gross Expenditure	<u>12,059.69</u>
		Net Surplus (Deficit) for year	



[F Smith - Treasurer].

Income & Expenditure continued:-

Statement of balances as at 31 December 2025

	2025		2024		Unrestricted		2024
	£	£	£	£	£	£	
Current account							
Balance brought Forward	99,175.32	77,029.61			99,175.32		75,235.91
Income from Receipts & Payments	9,214.82	22,145.71			9,214.82		23,939.41
Balance carry Forward	108,390.14	99,175.32			108,390.14		99,175.32
Cash deposit accounts							
Clydesdale Bank Term Deposit reported to OSCR with accrued i	34,084.07	32,031.00			34,084.07		32,031.00
Income on Deposit accounts as reported to OSCR as interest							
Clydesdale Bank Term Deposit	2,053.07	615.82			2,053.07		615.82