


# BARBOUR MEMORIAL HALL

Church St | Glencaple | DG1 4QY

SCIO SC050203

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## TRUSTEES REPORT AND ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

OSCR
Scottish Charity Regulator

CARSON & TROTTER
Chartered Accountants

**Barbour Memorial Hall**
**Scottish Charity Number SC050203**
**Trustees' Report and Accounts for the year ended 31st March 2026**

The Trustees have pleasure in presenting their report together with the financial statements for the year ended 31st March 2026. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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) published on 16th July 2014.

**Objectives and Activities**

**Charitable Purposes**
The charity's purposes are:

- the advancement of citizenship and community development;
- the advancement of the arts, heritage, culture or science;
- the provision of recreational facilities or the organisation of recreational activities, with the objective of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

**Activities**
We have continued to work with the local population to ensure the hall remains an important part of the community. We have both trustees and members, working to support the hall events.

We have had a particular focus on fundraising to renovate and enhance the hall over the past year, and our success has led to more improvements in the hall and an improved environment for users.

During 2025/26 we have seen the transformation of the external of the building with the requirement to close for 5 months. Whilst this has curtailed activities, the results are fantastic.

We have completed external insulation and render, a new insulated roof and ramps to our main and side doors to improve access to the building for less abled users and those with prams.

This has been a huge undertaking, outlined below in the section 'Major Renovation Work'

**Achievements and Performance**

**Regular events**:

**Soup Social** – We run these events monthly, offering a choice of three soups, tea, coffee and a variety of cakes for a small donation. Most importantly, these events are an opportunity for people to engage with others. Outside the hall closure we have continued the events, and they have been very well supported by the community.

Footfall over 2025/26 was around 125 despite the closure.

**Post Office** – We continue to have a twice weekly post office provision in the hall, although during the closure we supported them to relocate to the Nith Hotel as a temporary move.

Footfall over 2025/26 was around 300.

**Barbour Memorial Hall**
**Scottish Charity Number SC050203**
**Trustees' Report and Accounts for the year ended 31st March 2026**

**Fitsteps exercise class** – We continue to run weekly sessions in the hall. It's a great opportunity to keep fit while enjoying dancing and getting to meet new people.

We had to relocate to a local Golf Club (Crichton) for the duration of the hall closure, which we supported the instructors to secure.

Footfall over 2025/26 was around 400.

**One off events and fundraisers:**

**Christmas Fayre** – With the re-opening of the hall, this annual event was held at the start of December 2025 and remains one of our most popular events, with locals and friends filling the hall to capacity continuously over the course of the morning. The raffle is a main attraction of the event, and we have fantastic prizes donated from local businesses, the community and the hall committee.

**Race Night** – Following the success of last year's event, we held another race night in March 26, which was another brilliant event and attracted a range of ages. There was plenty of excitement and significant funds raised.

**Bingo Night** – We held a bingo night in February 26, with one of our locals acting as bingo caller and support from the Nith Hotel with the use of their equipment. It was a fun night for everyone, and we had donations of raffle prizes from locals and their friends alike.

These fundraisers have been really important in keeping us in funds following the closure of the hall for 5 months of the year. The support from the local community is very much appreciated and never taken for granted.

We have continued to utilise our social media platforms and added an Instagram profile to increase awareness.

**Photographs from some of our events at the hall over 2025/26**



Christmas Fayre



Bingo Night



Soup Social

**Barbour Memorial Hall**
**Scottish Charity Number SC050203**
**Trustees' Report and Accounts for the year ended 31st March 2026**





Race Night

**Funding applications:**
Over the 2025/26 period, the trustees have applied for two funds and have been successful in securing one of them:

Coastal Benefit Fund – awarded £15,744 which will allow us to respond to a fire risk assessment, including the installation of a modern fire system and replacement of four internal fire doors, upgrading the current doors to fire doors, installation of wi-fi within the hall, which will increase the attractiveness of the hall as a venue. We will erect a new fence around part of the boundary of the hall, improving the look of the car park area. Our Local Community Association agreed to match fund this award (in June 2026) with a further £5,000.

Our next applications for 2026-27 are focussed on replacing the outdated heating system, this is another big project with the potential to significantly improve the efficiency of the heating system.

**Barbour Memorial Hall**
**Scottish Charity Number SC050203**
**Trustees' Report and Accounts for the year ended 31st March 2026**

**Major Renovation Work:**
In the previous report we discussed The Coastal Benefit Fund and Community Ownership Fund awards we received and this money was used for our major renovation in 2025:

- Replacing the roof with an insulated profiling roof sheeting
- Adding external insulation and re-rendering of the walls
- Creating compliant access ramps

This will make a significant difference to the energy efficiency of the hall as well as the aesthetic and will encourage more people to use it. Work on this renovation began at the end of June 2025 and was completed at the end of November, one month over the expected timescale. The delay was due, in part to the weather.

The total funding package was £ 279,553, made up of:

- UK Government Community Ownership Fund £226,998
- Dumfries & Galloway Council Coastal Benefit Fund £50,555
- BMH Matching Funding £2,000

The work had a significant impact on our fundraising ability however the work has entirely transformed the look and comfort of the hall, and we are confident it will secure the building for the future.





**Barbour Memorial Hall**
**Scottish Charity Number SC050203**
**Trustees' Report and Accounts for the year ended 31st March 2026**



Before and after images of the hall

**Financial Review**
We have had several individual donations this year, totalling £1,425.54.

In addition, we have raised funds through donation at our soup socials, totalling £412. This is out with all our other fundraising events.

Our main focus over the year has been the major renovation work and we continue to be challenged by the cost of electricity.

The charity has net income this year of £278,582. At the year end, the charity had unrestricted funds of £1,492,975. The trustees consider that the current funds are adequate to meet current costs.

**Risk Management**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirms that the necessary steps have been taken to mitigate these.

**Reserves Policy**
The trustees still intend to implement a reserves policy in line with recommended good practice – to retain 3 months' worth of normal running costs in order to meet commitments and to cover any unexpected expenditure. Because we have been heavily dependent on restricted funds to date, and we haven't yet developed 'normal running costs' for any length of time, we will be keeping our reserves policy under review during the next 12 months.

**Barbour Memorial Hall**
**Scottish Charity Number SC050203**
**Trustees' Report and Accounts for the year ended 31st March 2026**

## Structure, Governance and Management

### Constitution
Barbour Memorial Hall is a Scottish Charitable Incorporated Organisation (SCIO). It was registered as a SCIO on 3rd June 2020. It has a double tier structure of members and trustees.

The committee held an extraordinary general meeting in April 2024 to approve an amended constitution. This was submitted to OSCR.

### Recruitment and Appointment of Trustees
Trustees are elected at the AGM – but can also be appointed between AGMs. There must be a minimum of 3 and a maximum of 11 trustees (no more than 11 charity trustees and no more than 2 co-opted trustees).

Where new trustees are appointed, they are given a formal induction to the work of the charity and provided with the information they need to fulfil their roles, which includes information about the role of the trustees and charity law.

## Reference and Administrative Information

### Charity Name
Barbour Memorial Hall

### Charity Number
SC050203

### Contact Address
Church Street, Glencaple, Dumfries, DG1 4QY

### Current Trustees
Alice Wilson – Chair
Rebecca Johnstone – Vice Chair
Gill Lines – Treasurer
Joyce Donnelly – Secretary
Elizabeth Anderson
John Anderson
Lynda Anderson
Robert Wilson
Fiona McEwan
Kirstie McKune (Appointed June 2025)

### Independent Examiner
Gillian Gray, BAcc, CA
Carson & Trotter, Chartered Accountants, 123 Irish Street, Dumfries, DG1 2PE

**Barbour Memorial Hall**
**Scottish Charity Number SC050203**
**Trustees' Report and Accounts for the year ended 31st March 2026**

## Responsibilities of the trustees

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these 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 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

## Independent Examiner

A resolution to re-appoint Carson & Trotter as independent examiner for the ensuing year will be proposed at the Annual General Meeting.

The accounts for the year are attached and form part of this report.

This report was approved by the trustees on 9th September 2026 and signed on their behalf by:

Alice Wilson

**Alice Wilson**
**Chair**

**Barbour Memorial Hall**
**Scottish Charity Number SC050203**
**Independent Examiner's Report to the Trustees**

I report to the charity trustees on my examination of the unaudited accounts of the charity for the year ended 31st March 2026 set out on pages 9 to 15.

**Respective Responsibilities of the Trustees and the 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 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 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 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:

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

(a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and

(b) 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.

Gillian Gray

Gillian Gray BAcc CA
Carson & Trotter
Chartered Accountants
123 Irish Street
Dumfries
DG1 2PE

9/9/2026

**Barbour Memorial Hall**
**Scottish Charity Number SC050203**
**Statement of Financial Activities for the year ended 31st March 2026**

| | Notes | Unrestricted Funds £ | Total Restricted Funds £ | Total Funds 2026 £ | Funds 2025 £ |
|---|---|---|---|---|---|
| **Income and endowments from:** | | | | | |
| Donations and legacies | 2 | 1,838 | - | 1,838 | 3,029 |
| Charitable activities | 3 | 7,401 | 279,553 | 286,954 | 44,038 |
| Other trading activities | 4 | 1,550 | - | 1,550 | 3,680 |
| Total income and endowments | | 10,789 | 279,553 | 290,342 | 50,747 |
| **Expenditure on:** | | | | | |
| Charitable activities | 5 | 9,855 | 1,905 | 11,760 | 8,628 |
| Total expenditure | | 9,855 | 1,905 | 11,760 | 8,628 |
| Net income | | 934 | 277,648 | 278,582 | 42,119 |
| **Transfers** | | | | | |
| Gross transfers between funds | | 285,958 | (285,958) | - | - |
| Net movement in funds | | 286,892 | (8,310) | 278,582 | 42,119 |
| **Reconciliation of funds:** | | | | | |
| Total funds brought forward | | 1,206,083 | 8,310 | 1,214,393 | 1,172,274 |
| Total funds carried forward | | 1,492,975 | - | 1,492,975 | 1,214,393 |

**Barbour Memorial Hall**
**Scottish Charity Number SC050203**
**Statement of Balances as at 31st March 2026**

| | Notes | 2026 £ | 2026 £ | 2025 £ | 2025 £ |
|---|---|---|---|---|---|
| **Fixed Assets** | | | | | |
| Tangible assets | **7** | | 1,480,719 | | 1,181,706 |
| **Current Assets** | | | | | |
| Bank and cash in hand | | 12,514 | | 32,927 | |
| | | 12,514 | | 32,927 | |
| **Creditors: less than one year** | | | | | |
| Creditors | **8** | 258 | | 240 | |
| Net current assets | | | 12,256 | | 32,687 |
| Total Net assets | | | 1,492,975 | | 1,214,393 |
| **The funds of the charity:** | | | | | |
| General unrestricted funds | | | 1,492,975 | | 1,206,083 |
| Restricted funds | | | - | | 8,310 |
| Total charity funds | **9** | | 1,492,975 | | 1,214,393 |

The financial statements are prepared in accordance with the Financial Reporting Standard (FRS 102).

The financial statements were approved and authorised for issue on 9th September 2026 by the trustees and signed on their behalf by:

**Alice Wilson**
**Chair**

**Barbour Memorial Hall**
**Scottish Charity Number SC050203**
**Notes to the Accounts for the year ended 31st March 2026**

## 1. Summary of significant accounting policies

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### 1.1. General information and basis of preparation

Barbour Memorial Hall is a charity, registered in Scotland. The address of the registered office along with the nature of the charity's operations and principal activities are given in the trustees' report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and UK Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2nd February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

### 1.2. Fund accounting

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity.

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 aim and use of each restricted fund is set out in the notes to the financial statements.

### 1.3. Income recognition

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

**1.4. Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities. Charitable expenditure comprises those costs incurred by the charity in undertaking activities that further its charitable aims, including those costs of an indirect nature necessary to support them.

Support costs have been differentiated between governance costs and other support costs. The charity feels that there is only one activity, being the provision of recreational activities, and as such supports costs have been treated as being wholly for the fulfilment of the primary activity.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the preparation and examination of the statutory accounts, the cost of trustees' meetings and the cost of any legal advice to trustees on governance or constitutional matters. As with support costs, the governance costs are treated as being wholly for the primary activity.

**1.5. Fixed Assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is calculated to write off the cost of an asset less its estimated residual value, over its expected useful life, as follows:

Property - No depreciation

Property is not depreciated as the trustees are of the opinion that the assets will have a very long useful life and a high residual value, thus rendering any depreciation negligible in value.

**1.6. Taxation**

The SCIO has charitable status and is exempt from taxation.

**1.7. Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

## 2. Income from donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total 2026 £ | Total 2025 £ |
|---|---|---|---|---|
| Donations | 1,838 | - | 1,838 | 3,029 |

All the income from donations and legacies received in the previous year was attributable to unrestricted funds.

## 3. Income from charitable activities

| | Unrestricted Funds £ | Restricted Funds £ | Total 2025 £ | Total 2024 £ |
|---|---|---|---|---|
| **Grants received** | | | | |
| UK Shared Prosperity Fund | - | - | - | 22,215 |
| Robin Rigg Community Fund | - | - | - | 13,777 |
| MHCLG | - | 206,354 | 206,354 | - |
| COF | - | 20,644 | 20,644 | - |
| D&G Council Coastal Benefit Fund | - | 50,555 | 50,555 | - |
| MNH Match Funding | - | 2,000 | 2,000 | - |
| | - | 279,553 | 279,553 | 35,992 |
| Event income | 7,401 | - | 7,401 | 8,046 |
| | 7,401 | 279,553 | 286,954 | 44,038 |

Of the income from charitable activities received in the previous year £8,046 was attributable to unrestricted funds and £35,992 was restricted funds.

## 4. Other trading activities

| | Unrestricted Funds £ | Restricted Funds £ | Total 2025 £ | Total 2024 £ |
|---|---|---|---|---|
| Let of hall | 1,299 | - | 1,299 | 3,392 |
| Electricity meter | 180 | - | 180 | 288 |
| Scottish Water refund | 71 | - | 71 | - |
| | 1,550 | - | 1,550 | 3,680 |

All the income from other trading activities received in the previous year was attributable to unrestricted funds.

**Barbour Memorial Hall**
**Scottish Charity Number SC050203**
**Notes to the Accounts for the year ended 31st March 2026**

## 5. Analysis of expenditure on charitable activities

| | Activities Undertaken Directly £ | Support & Governance Costs £ | Total 2026 £ | Total 2025 £ |
|---|---|---|---|---|
| **Charitable activities:** | | | | |
| Light and heat | 1,644 | - | 1,644 | 1,243 |
| Event expenditure | 1,913 | - | 1,913 | 2,662 |
| Professional fees | - | 1,647 | 1,647 | 976 |
| Insurance | 2,555 | - | 2,555 | 1,193 |
| Property repairs and renewals | 1,825 | - | 1,825 | 762 |
| Cleaning services and supplies | 1,497 | - | 1,497 | 1,366 |
| Sundry expenses | 387 | - | 387 | 154 |
| Bank charges | 34 | - | 34 | 32 |
| Independent examiner's fee | - | 258 | 258 | 240 |
| | 9,855 | 1,905 | 11,760 | 8,628 |

Of the above costs £1,647 (2025 - £976) was attributable to restricted funds and £10,113 (2025 - £7,652) was unrestricted funds.

## 6. Related party transactions

None of the trustees received remuneration for their services and no trustee received reimbursed for any expenditure.

## 7. Tangible fixed assets

| | Property £ | Total £ |
|---|---|---|
| **Cost** | | |
| At 1st April 2025 | 1,181,706 | 1,181,706 |
| Additions | 299,013 | 299,013 |
| At 31st March 2026 | 1,480,719 | 1,480,719 |
| **Net book values** | | |
| At 31st March 2026 | 1,480,719 | 1,480,719 |
| At 31st March 2025 | 1,181,706 | 1,181,706 |

A valuation of the property was carried out for Insurance purposes in May 2024.

## 8. Creditors: less than one year

| | 2026 £ | 2025 £ |
|---|---|---|
| Accruals | 258 | 240 |

**Barbour Memorial Hall**
**Scottish Charity Number SC050203**
**Notes to the Accounts for the year ended 31st March 2026**

## 9. Funds

| | Balance at 2025 | Income £ | Expenditure £ | Transfers £ | Balance at 2026 £ |
|---|---|---|---|---|---|
| **Unrestricted Funds** | | | | | |
| General funds | 1,206,083 | 10,789 | (9,855) | 285,958 | 1,492,975 |
| **Restricted Funds** | | | | | |
| Property improvements | 8,310 | 279,553 | (1,905) | (285,958) | - |
| Total Restricted Funds | 8,310 | 279,553 | (1,905) | (285,958) | - |
| **Total Funds** | 1,214,393 | 290,342 | (11,760) | - | 1,492,975 |

Overall a sum of £285,958 has been transferred from restricted funds to unrestricted funds relating to the property improvements.

The unrestricted general funds represent the free funds of the charity which are not designated for particular purposes.

Restricted funds are as follows:-
Property improvements – Improvements to the property.

## 10. Analysis of net assets between funds

| | Tangible Assets £ | Net Current Assets £ | Fixed Total £ |
|---|---|---|---|
| Unrestricted general funds | 1,480,719 | 12,256 | 1,492,975 |
| Restricted funds | - | - | - |
| Total funds | 1,480,719 | 12,256 | 1,492,975 |