

REGISTERED COMPANY NUMBER: CS004186 (Scotland)
REGISTERED CHARITY NUMBER: SC049567

**Unaudited Financial Statements
for the Year Ended
31 August 2025**

for

**BANKNOCK COMMUNITY HALL MANAGEMENT
COMMITTEE SCIO**

**WDM Associates
Oakfield House
378 Brandon Street
Motherwell
ML1 1XA**

**BANKNOCK COMMUNITY HALL MANAGEMENT
COMMITTEE SCIO**

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for the Year Ended 31 August 2025**

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BANKNOCK COMMUNITY HALL MANAGEMENT COMMITTEE SCIO

**Report of the Trustees
for the Year Ended 31 August 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 August 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 advancement of community development through maintaining and managing Banknock Community Hall and the provision of recreational and social facilities, with the aim of improving the conditions of the life of the Community Hall.

Significant activities

Over the course of the last year, the charity added a brand new catering kitchen, cafe/ bar area, pool room, newly refurbished mens/ ladies/ disabled toilets and a baby change area. The charity also upgraded the decor of the interior of the building, painting all walls and ceilings and adding new window blinds to make the hall more appealing which has been a great success.

Public benefit

The advancement of citizenship or community development, the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

FUTURE PLANS

In the coming year, the charity hopes to complete a Community Asset Transfer buyout of the building and request funds from Falkirk Council Enabling fund for a new roof, new windows, new ceilings and lights in the main hall, repairs to the exterior roughcasting and also create a lounge area in the disused part of the building.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CS004186 (Scotland)

Registered Charity number

SC049567

Registered office

c/o Holly Cottage
Braeface Road
Banknock
Bonnybridge
FK4 1UE

**BANKNOCK COMMUNITY HALL MANAGEMENT
COMMITTEE SCIO**

**Report of the Trustees
for the Year Ended 31 August 2025**

Trustees

**L T Murphy
A Kelly
A Henderson
A Fox**

Company Secretary

**Independent Examiner
WDM Associates
Oakfield House
378 Brandon Street
Motherwell
ML1 1XA**

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

.....
A Henderson - Trustee

**Independent Examiner's Report to the Trustees of
Banknock Community Hall Management
Committee SCIO**

I report on the accounts for the year ended 31 August 2025 set out on pages four to thirteen.

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.**

**Craig Gibson
The Association of Chartered Certified Accountants**

**WDM Associates
Oakfield House
378 Brandon Street
Motherwell
ML1 1XA**

Date:

**BANKNOCK COMMUNITY HALL MANAGEMENT
COMMITTEE SCIO**

**Statement of Financial Activities
for the Year Ended 31 August 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Community Empowerment		-	-	-	8,000
Community Choices		-	3,652	3,652	62,709
Asset Transfer Grant		-	6,789	6,789	-
Other trading activities	2	58,206	-	58,206	27,096
Total		58,206	10,441	68,647	97,805
EXPENDITURE ON					
Raising funds		34,567	6,305	40,872	21,159
Charitable activities					
Community Choices		-	8,981	8,981	-
Asset Transfer Grant		-	958	958	-
CEG		-	3,600	3,600	-
Other		2,163	-	2,163	909
Total		36,730	19,844	56,574	22,068
NET INCOME/(EXPENDITURE)		21,476	(9,403)	12,073	75,737
RECONCILIATION OF FUNDS					
Total funds brought forward		15,105	60,632	75,737	-
TOTAL FUNDS CARRIED FORWARD		36,581	51,229	87,810	75,737

The notes form part of these financial statements

**BANKNOCK COMMUNITY HALL MANAGEMENT
COMMITTEE SCIO**

**Balance Sheet
31 August 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	6	540	49,210	49,750	56,036
CURRENT ASSETS					
Debtors	7	668	-	668	400
Cash at bank and in hand		36,110	2,019	38,129	19,541
		<u>36,778</u>	<u>2,019</u>	<u>38,797</u>	<u>19,941</u>
CREDITORS					
Amounts falling due within one year	8	(737)	-	(737)	(240)
NET CURRENT ASSETS		<u>36,041</u>	<u>2,019</u>	<u>38,060</u>	<u>19,701</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>36,581</u>	<u>51,229</u>	<u>87,810</u>	<u>75,737</u>
NET ASSETS		<u>36,581</u>	<u>51,229</u>	<u>87,810</u>	<u>75,737</u>
FUNDS	9				
Unrestricted funds				36,581	15,105
Restricted funds				<u>51,229</u>	<u>60,632</u>
TOTAL FUNDS				<u>87,810</u>	<u>75,737</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 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

**BANKNOCK COMMUNITY HALL MANAGEMENT
COMMITTEE SCIO**

**Balance Sheet - continued
31 August 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
and were signed on its behalf by:**

.....
A Henderson - Trustee

The notes form part of these financial statements

**BANKNOCK COMMUNITY HALL MANAGEMENT
COMMITTEE SCIO**

**Notes to the Financial Statements
for the Year Ended 31 August 2025**

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.

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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

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.

**BANKNOCK COMMUNITY HALL MANAGEMENT
COMMITTEE SCIO**

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2025**

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	3,151	113
Bar income	42,200	16,083
Rental income	12,855	10,900
	<u>58,206</u>	<u>27,096</u>

3. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Auditors' remuneration	250	240
Depreciation - owned assets	6,286	6,319
	<u></u>	<u></u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Community Empowerment	-	8,000	8,000
Community Choices	-	62,709	62,709
Other trading activities	27,096	-	27,096
Total	<u>27,096</u>	<u>70,709</u>	<u>97,805</u>
EXPENDITURE ON			
Raising funds	11,082	10,077	21,159
Other	909	-	909

**BANKNOCK COMMUNITY HALL MANAGEMENT
COMMITTEE SCIO**

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Total	11,991	10,077	22,068
NET INCOME	15,105	60,632	75,737
TOTAL FUNDS CARRIED FORWARD	15,105	60,632	75,737

6. TANGIBLE FIXED ASSETS

	Improvements to property £	Computer equipment £	Totals £
COST			
At 1 September 2024 and 31 August 2025	61,512	843	62,355
DEPRECIATION			
At 1 September 2024	6,151	168	6,319
Charge for year	6,151	135	6,286
At 31 August 2025	12,302	303	12,605
NET BOOK VALUE			
At 31 August 2025	49,210	540	49,750
At 31 August 2024	55,361	675	56,036

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	668	400

**BANKNOCK COMMUNITY HALL MANAGEMENT
COMMITTEE SCIO**

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	497	-
Accrued expenses	240	240
	<u>737</u>	<u>240</u>

9. MOVEMENT IN FUNDS

	At 1.9.24	Net movement in funds	At 31.8.25
	£	£	£
Unrestricted funds			
General fund	15,105	21,476	36,581
Restricted funds			
Community Empowerment Grant	4,074	(4,074)	-
Community Choices	56,558	(5,329)	51,229
	<u>60,632</u>	<u>(9,403)</u>	<u>51,229</u>
TOTAL FUNDS	<u>75,737</u>	<u>12,073</u>	<u>87,810</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	58,206	(36,730)	21,476
Restricted funds			
Community Empowerment Grant	-	(4,074)	(4,074)
Community Choices	3,652	(8,981)	(5,329)
Asset Transfer Grant	6,789	(6,789)	-
	<u>10,441</u>	<u>(19,844)</u>	<u>(9,403)</u>
TOTAL FUNDS	<u>68,647</u>	<u>(56,574)</u>	<u>12,073</u>

**BANKNOCK COMMUNITY HALL MANAGEMENT
COMMITTEE SCIO**

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2025**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	-	15,105	15,105
Restricted funds			
Community Empowerment Grant	-	4,074	4,074
Community Choices	-	56,558	56,558
		<u>60,632</u>	<u>60,632</u>
TOTAL FUNDS	-	<u>75,737</u>	<u>75,737</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,096	(11,991)	15,105
Restricted funds			
Community Empowerment Grant	8,000	(3,926)	4,074
Community Choices	62,709	(6,151)	56,558
	<u>70,709</u>	<u>(10,077)</u>	<u>60,632</u>
TOTAL FUNDS	<u>97,805</u>	<u>(22,068)</u>	<u>75,737</u>

**BANKNOCK COMMUNITY HALL MANAGEMENT
COMMITTEE SCIO**

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2025**

9. MOVEMENT IN FUNDS - continued

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

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	-	36,581	36,581
Restricted funds			
Community Choices	-	51,229	51,229
TOTAL FUNDS	<u>-</u>	<u>87,810</u>	<u>87,810</u>

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	85,302	(48,721)	36,581
Restricted funds			
Community Empowerment Grant	8,000	(8,000)	-
Community Choices	66,361	(15,132)	51,229
Asset Transfer Grant	6,789	(6,789)	-
	<u>81,150</u>	<u>(29,921)</u>	<u>51,229</u>
TOTAL FUNDS	<u>166,452</u>	<u>(78,642)</u>	<u>87,810</u>

**BANKNOCK COMMUNITY HALL MANAGEMENT
COMMITTEE SCIO**

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2025**

10. RELATED PARTY DISCLOSURES

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

**BANKNOCK COMMUNITY HALL MANAGEMENT
COMMITTEE SCIO**

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2025**

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	3,151	113
Bar income	42,200	16,083
Rental income	12,855	10,900
	58,206	27,096
Charitable activities		
Grants received	10,441	70,709
Total incoming resources	68,647	97,805
EXPENDITURE		
Other trading activities		
Purchases	27,346	9,116
Fundraising expenses	2,090	-
Licences	783	408
Heat & light	2,943	46
Tables, chairs, fridges	-	3,926
Cleaning & repairs	7,710	1,344
	40,872	14,840
Support costs		
Management		
Insurance	958	-
Telephone, TV & Wifi	964	624
Postage and stationery	82	45
Improvements to property	6,151	6,151
Computer equipment	135	168
	8,290	6,988
Finance		
Bank charges	91	-
Governance costs		
Auditors' remuneration	250	240
Carried forward	250	240

This page does not form part of the statutory financial statements

**BANKNOCK COMMUNITY HALL MANAGEMENT
COMMITTEE SCIO**

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2025**

	2025	2024
	£	£
Governance costs		
Brought forward		
Professional fees	250	240
Legal fees	2,830	
	4,241	
	7,321	240
Total resources expended		
	56,574	22,068
Net income		
	12,073	75,737

This page does not form part of the statutory financial statements