APPENDIX 2

OSCR
Scottish Charity Regulator

BOARHILLS VILLAGE HALL SCIO

47840

Receipts and payments accounts

For the period from	01	04	2025	to	31	03	2026

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	311				311	50
Legacies					-	
Grants - lottery community fund	10,641				10,641	
Receipts from fundraising activities	3,297				3,297	2,883
Gross trading receipts	905				905	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	1,304
Gross receipts from other charitable activities						
					-	
A1 Sub total	15,153	-	-	-	15,153	4,237
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	15,153	-	-	-	15,153	4,237
A3 Payments						
Expenses for fundraising activities	225				225	30
Gross trading payments - bank charges	13				13	
Investment management costs	-				-	
Payments relating directly to charitable activities	8,286				8,286	2,386
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	-				-	
Preparation of annual accounts	-				-	
Legal costs	-				-	
Other	-				-	
					-	
A3 Sub total	8,524	-	-	-	8,524	2,416
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	8,524	-	-	-	8,524	2,416
Net receipts / (payments)	6,630	-	-	-	6,630	1,821
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	6,630	-	-	-	6,630	1,821

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47,840

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	7,173				7,173	5,527
	Surplus / (deficit) shown on receipts and payments account	6,630				6,630	1,821
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	13,802	-	-	-	13,802	7,348

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

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Boarhills Village Hall	Unrestricted funds		200,000	200,000
	Hall contents	Unrestricted funds		10,000	10,000
	Total	-	210,000	210,000

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

Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities	None		
	Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
	M. R.	MATTHEW RICE	21.10.26
	Louise Roger	LOUISE ROGER	21/10/26

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Section C Notes to the Accounts

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

Unrestricted funds in current account are held to meet planned and unforseen maintenance and repairs of the building, as well as annual running costs.

C2 Grants

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

C3a Trustee remuneration

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

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
	No such transactions were made		

C6 Other information

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	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 £
Sale of organ	-				-	-
Donations	311				311	50
					-	
					-	
Total	311	-	-	-	311	50

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Lottery - Community Fund	10,641		10,641	
			-	
			-	
			-	
Total	10,641	-	10,641	-

3 Gross receipts from other charitable activities

	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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	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 £
Electricity	569				569	802
Insurance	615				615	507
Repairs and Maintenance	6,797				6,797	884
Hardware for Hall	304				304	192
	-				-	-
					-	
					-	
					-	
					-	
					-	
					-	
Total	8,286	-	-	-	8,286	2,386

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Additional analysis (2)

5 Breakdown of unrestricted funds

					Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	311				50	50
Legacies					-	
Grants	10,641				10,641	
Receipts from fundraising activities	3,297				2,883	2,883
Gross trading receipts	905				905	-
buildings					-	
Rents from land & buildings	-				-	1,304
Gross receipts from other charitable activities					-	
Sub total	15,153	-	-	-	15,153	4,237
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	15,153	-	-	-	15,153	4,237
Payments						
Expenses for fundraising activities	225				225	30
Gross trading payments - bank charges	13				13	
Investment management costs					-	
Payments relating directly to charitable activities	8,286				8,286	2,386
Grants and donations						-
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	8,524	-	-	-	8,524	2,416
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	8,524	-	-	-	8,524	2,416
Net receipts / (payments)	6,630	-	-	-	6,630	1,821
Transfers to / (from) funds					-	
Surplus / (deficit) for year	6,630	-	-	-	6,630	1,821

Nature and purpose of funds
To cover planned and unforseen repairs and maintenance on the Hall and cover annual running costs.