APPENDIX 1

OSCR

Office of the Scottish **Charity Regulator**

Trustees' Annual Report for the period

	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	April	2025	To	31	March	2026

Reference and administration details

Charity name	Borgue Public Hall
Other names charity is known by	
Registered charity number	**SC022365**
Charity's principal address	Earlston Lodge
	Borgue
	Kirkcudbright
	Postcode DG6 4ST

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mrs J Watson	Chair		
2	Mrs A Corson	Secretary/Treasurer		
3	Mrs Laura Moodie			
4	Mark Nixon			
5	Ms J.L.Mercer			
6	Mrs C. Ryall			
7	Mrs A Metcalfe			
8	Mrs S McCarthy			
9	Mr P Lapworth		Appointed Oct 2025	
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Mrs S McCarthy	13.10.2025

Structure, governance and management

Type of governing document	The charities governing document is a Trust Deed and was registered as a charity in January 1931 (Charity number SC022365).
Trustee recruitment and appointment	Trustees are appointed annually at the Annual General Meeting.

Objectives and activities

Charitable purposes	The said subjects and buildings erected or to be erected thereon (hereafter referred to as "the trust subjects") are dedicated and shall be held by us as trustees foresaid and our successors in office in all time coming for the purposes of physical and mental recreation and social, moral and intellectual development through the medium of reading and recreation rooms, library, lectures, classes, recreations, and entertainments or otherwise as may be found expedient for the inhabitants of the Parish of Borgue in the Stewartry of Kirkcudbright and its immediate vicinity without distinction of sex or of political or other opinions, subject to the provisions of these presents.
Summary of the main activities in relation to these objects	The main activities in relation to the objects are to maintain the fabric and facilities of the public Hall for the benefit and usage of the residents of Borgue village and parish. In order to do this we promote and support fundraising events throughout the year.

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Achievements and performance

Summary of the main achievements of the charity during the financial period	The hall has been used for Weddings, Birthday parties, church services, Community Council meetings, Borgue Horticultural Society Annual Show, Ceilidh, Christmas Fair, Badminton, Pilates classes. Winter coffee mornings continued to be well attended thus raising funds to help with electricity costs but also bringing together many members of the elderly community. The trustees continue with fundraising . Grants were received to install Broadband in the hall enabling 2 year costs. A grant received towards carrying out renovations costs of ladies toilets.

Financial review

Brief statement of the charity's policy on reserves	Charity too small to consider a reserves policy
Details of any deficit	
Donated facilities and services (if any)	

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Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	Janette Watson
Full name(s)	JANETTE WATSON.
Position (e.g. Chair)	CHAIR
Date	27/10/26.

APPENDIX 2

Borgue Public Hall **SC022365**

OSCR Scottish Charity Regulator

Receipts and payments accounts

For the period from 01 April 2025 to 31 March 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	7,212				7,212	2,193
Legacies					-	38,009
Grants		15,743			15,743	801
Receipts from fundraising activities	3,574				3,574	3,832
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	2,970				2,970	
Reimbursements					-	
A1 Sub total	13,756	15,743	-	-	29,500	44,835
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	13,756	15,743	-	-	29,500	44,835
A3 Payments						
Expenses for fundraising activities	700				700	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	5,427				5,427	72,927
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	6,127	-	-	-	6,127	72,927
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	6,127	-	-	-	6,127	72,927
Net receipts / (payments)	7,629	15,743	-	-	23,372	(28,092)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	7,629	15,743	-	-	23,372	(28,092)

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Borgue Public Hall

SC022365

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	8,988				8,988	37,080
	Surplus / (deficit) shown on receipts and payments account	7,629	15,743			23,372	(28,092)
						-	
						-	
	Cash and bank balances at end of year	**16,617**	**15,743**	**-**	**-**	**32,360**	**8,988**
	(Agree balances with receipts and payments account(s))						

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				
	Total	-	-	-

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			
	Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
	E Anne Corson	ELIZABETH ANNE CORSON	27.10.26
			-

Borgue Public Hall SC022365

Section C Notes to the Accounts

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

Restricted funds are for on going projects that we have received donations to develop.

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)	

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)	

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 (£)

C6 Other information

Borgue Public Hall SC022365

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 £
General Donations	7,212				7,212	2,193
					-	
					-	
					-	
Total	7,212	-	-	-	7,212	2,193
	reference	-	-	-	reference	

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
D & G Main Grants		-		-	38,009
Solway Firth		15,000		15,000	
Borgue Community Council		743		743	
				-	
Total	-	15,743		15,743	38,009
	-	-		-	

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 £
Hall Lets	2,900				2,900	2,515
Fundraising	3,574				3,574	2,093
Equipment Hire	70				70	
					-	
					-	
					-	
					-	
					-	
Total	6,544	-	-	-	6,544	4,608
		-	-	-		reference error

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 £
PRS/PPL 2yrs	166				166	-
General Maintainance/cleaner	764				764	1,573
Heat and Light	3,365				3,365	1,042
Insurance	919				919	890
Disabled Toilet Plans	-				-	-
IE	40				40	46
Misc - defib	153				153	130
Fundraising expenses	700				700	-
Refurbishment of Hall	-				-	69,247
Printing	20				20	-
					-	-
					-	-
Total	6,127	-	-	-	6,127	72,928

APPENDIX 3

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Office of the Scottish **Charity Regulator**

Independent examiner's report on the accounts V2

Report to the trustees/members of
Charity name
Borgue Public Hall

Registered charity number
SC022365

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	04	2025	**to**	31	03	2026

Set out on pages (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. 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 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:
   - 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

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

Signed: J Milby **Date:** 04/11/2026

Name: Jennifer J Milby

Relevant professional qualification(s) or body (if any):
Office Manager
Kirkcudbright Development Trust

Address:
The Johnston
St Mary Street
Kirkcudbright
DG6 4EG

*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.