

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st August 2025
for
Ecclefechan Village Hall

Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Ecclefechan Village Hall

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for the Year Ended 31st August 2025

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Ecclefechan Village Hall

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

The trustees present their report with the financial statements of the charity for the year ended 31st 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC048209

Principal address

Carlyle House
High Street
Ecclefechan
DUMFRIESSHIRE
DG11 3DG

Trustees

G Callender
Ms J Callender
C Craig
Ms K Ferguson
Ms R Gilmour
Ms C Little
C Martin
J Nesbitt
Mrs S Nesbitt

Independent Examiner

Gerald M McGill BA CA
Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

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

.....
Ms J Callender - Trustee

**Independent Examiner's Report to the Trustees of
Ecclefechan Village Hall**

I report on the accounts for the year ended 31st August 2025 set out on pages three to seven.

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.

Gerald M McGill BA CA
The Institute of Chartered Accountants of Scotland

Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Date:

Ecclefechan Village Hall

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

		2025 Unrestricted fund £	2024 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		3,018	1,833
Other trading activities	2	18,349	9,121
Total		<u>21,367</u>	<u>10,954</u>
EXPENDITURE ON			
Raising funds		6,314	11,417
		<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)		15,053	(463)
RECONCILIATION OF FUNDS			
Total funds brought forward		26,458	26,921
		<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u><u>41,511</u></u>	<u><u>26,458</u></u>

The notes form part of these financial statements

Ecclefechan Village Hall

Balance Sheet
31st August 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Cash at bank		41,511	26,458
NET CURRENT ASSETS		<u>41,511</u>	<u>26,458</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		41,511	26,458
NET ASSETS		<u>41,511</u>	<u>26,458</u>
FUNDS	5		
Unrestricted funds		<u>41,511</u>	<u>26,458</u>
TOTAL FUNDS		<u>41,511</u>	<u>26,458</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

Ecclefechan Village Hall

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. 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.

Taxation

The charity is exempt from 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.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	11,277	4,119
Hall hire	7,072	5,002
	<u>18,349</u>	<u>9,121</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,833
Other trading activities	<u>9,121</u>
Total	<u>10,954</u>
EXPENDITURE ON	
Raising funds	11,417

Ecclefechan Village Hall

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
NET INCOME/(EXPENDITURE)	(463)
 RECONCILIATION OF FUNDS	
Total funds brought forward	26,921
TOTAL FUNDS CARRIED FORWARD	<u><u>26,458</u></u>

5. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	26,458	15,053	41,511
TOTAL FUNDS	<u><u>26,458</u></u>	<u><u>15,053</u></u>	<u><u>41,511</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	21,367	(6,314)	15,053
TOTAL FUNDS	<u><u>21,367</u></u>	<u><u>(6,314)</u></u>	<u><u>15,053</u></u>

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	26,921	(463)	26,458
TOTAL FUNDS	<u><u>26,921</u></u>	<u><u>(463)</u></u>	<u><u>26,458</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	10,954	(11,417)	(463)
TOTAL FUNDS	<u><u>10,954</u></u>	<u><u>(11,417)</u></u>	<u><u>(463)</u></u>

Ecclefechan Village Hall

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

5. 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	26,921	14,590	41,511
TOTAL FUNDS	<u>26,921</u>	<u>14,590</u>	<u>41,511</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	32,321	(17,731)	14,590
TOTAL FUNDS	<u>32,321</u>	<u>(17,731)</u>	<u>14,590</u>

6. RELATED PARTY DISCLOSURES

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

Ecclefechan Village Hall

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

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,018	1,833
Other trading activities		
Fundraising events	11,277	4,119
Hall hire	7,072	5,002
	18,349	9,121
Total incoming resources		
	21,367	10,954
 EXPENDITURE		
Raising donations and legacies		
Insurance	1,437	1,485
Light and heat	2,250	4,701
Sundries	20	215
Property Repairs	2,607	4,268
Calendar Costs	-	748
	6,314	11,417
 Total resources expended		
	6,314	11,417
Net income/(expenditure)		
	15,053	(463)