Notes

for the year ended 28 February 2026

1. Accounting policies

(i) The accounts have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

(ii) The accounts are prepared on a cash basis which recognises income when it is received and expenditure when it is made.

2. Other assets

(i) The Village Hall is reflected in the Statement of Balances at cost and is not depreciated.

3. Trustees' remuneration and expenses

The Trustees did not receive any remuneration, Trustees were reimbursed expenses of £nil during the year (*2025 – £nil*).

4. Movements in Funds

	At 1 Mar 2025 £	Receipts £	Payments £	Transfers £	At 28 Feb 2026 £
Unrestricted funds					
General Fund	71,094.46	23,019.95	(20,942.71)	0.00	73,171.70
	71,094.46	23,019.95	(20,942.71)	0.00	73,171.70
Restricted funds					
Jeely Well Fund	1,915.00	0.00	0.00	0.00	1,915.00
	1,915.00	0.00	0.00	0.00	1,915.00
Total funds	73,009.46	23,019.95	(20,942.71)	0.00	75,086.70

Purposes of Restricted Funds
Jeely Well Fund: This is for the restoration of the Jeely Well in the Village.