

Giffordtown Village Hall Committee

Scottish Charity Number SC 035526

Annual Report and Accounts

For the year ended 31st March 2026

Independent Examiner's Report to the Trustees of Giffordtown Village Hall Committee

I report of the accounts of the charity for the year ended 31st March 2024 which are set out on the following pages.

Respective Responsibilities of the 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 Trustees consider that the audit requirement of the Regulation 10 (1) (d) of the 2006 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 Account (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanation from the trustees concerning any such matters. The procedures undertaken do not provide 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 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) 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 Regulationshave 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:

Name: James Cran CA

Relevant professional qualification body: Institute of Chartered Accountants Scotland

Address: 36 Baberton Mains Place, Edinburgh, EH14 3DE

Date: 29th April 2026

Giffordtown Village Hall Committee

Scottish Charity Number SC 035526

Receipts and Payment Accounts for the Year Ended 31st March 2026

		Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025	Restricted funds 2025 £	Total 2025 £
	Note						
<u>Receipts</u>							
Donations and Legacies	3	845	-	845	119	-	119
Grants	4	209	-	209	203	-	203
Charitable Activities	5	4,558	-	4,558	3,586	-	3,586
Other income	6	-	-	-	10	-	10
Total Receipts		5,612	-	5,612	3,918	-	3,918
<u>Payments</u>							
Fundraising Expenses	7	242	-	242	365	-	365
Charitable Activities	8	3,847	-	3,846	3,628	650	4,278
Purchase of Equipment	9	118	-	118	507	-	507
Total Payments		4,207	-	4,206	4,500	650	5,150
Surplus/(Deficit) for the year		1,405	-	1,406	(582)	(650)	(1,232)
Funds Brought Forward 01.04.2025		3,921		3,921	4,503	650	5,153
Funds Carried Forward 31.03.2026		5,326	-	5,327	3,921	-	3,921

Giffordtown Village Hall Committee

Scottish Charity Number SC 035526

Statement of Balances as at 31st March 2026

	2026	2025
	£	£
Bank and Cash in Hand		
Opening balances	3,921	5,153
Surplus/Deficit for the year	1,405	(1,232)
Closing balances	<u>5,326</u>	<u>3,921</u>
Reserves		
General Funds	5,326	3,921
Restricted Funds	-	-
Total Funds	<u>5,326</u>	<u>3,921</u>

Approved by the Trustees and Signed on their behalf

Signed Catherine Ellison (Treasurer)

Date 06/05/2026

Giffordtown Village Hall Committee

Scottish Charity Number SC 035526

Notes to the Accounts for the Year Ended 31st March 2026

1 Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Hall.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. No restricted funds were received in 2025/26 (nil 2024/25)

3 Donations and Legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Community Council Donation	800		800			
Miscellaneous Donations	45	-	45	119	-	119
	<u>845</u>	<u>-</u>	<u>845</u>	<u>119</u>	<u>-</u>	<u>119</u>

4 Grants received

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fife Council						
Recurring Grant	209	-	209	203	-	203
Giffordtown and District Community Council						
Property Repairs						
Tree planting						
Heating costs?						
Heids and Herts						
Memories Book						
	<u>209</u>	<u>-</u>	<u>209</u>	<u>203</u>	<u>-</u>	<u>203</u>

5 Charitable Activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fundraising						
Hall Lets	2,081	-	2,081	1,365	-	1,365
Committee Events	2,349	-	2,349	1,768	-	1,768
Easy Fundraising	25	-	25	25	-	25
Book Sales	103	-	103	428	-	428
	<u>4,558</u>	<u>-</u>	<u>4,558</u>	<u>3,586</u>	<u>-</u>	<u>3,586</u>

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Notes to the Accounts for the Year Ended 31st March 2026 (Continued)

6 Other income

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Hire of tables	-	-	-	10	-	10
	-	-	-	10	-	10

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Fundraising Expenses

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Events Costs	242	-	242	365	-	365
	242	-	242	365	-	365

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Charitable Activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Electricity	469	-	469	285	-	285
Heating Oil	344	-	344	-	-	-
Repair and Maintenance	237	-	237	30	-	30
Plastering	140	-	140	1,536	-	1,536
Caledonia Fire Security	140	-	140	74	-	74
Grounds Maintenance	-	-	-	-	-	-
Grass Cutting	200	-	200	300	-	300
Cleaner	-	-	-	-	-	-
Cleaning Materials	-	-	-	43	-	43
Waste Collection	60	-	60	60	-	60
Hall Insurance	892	-	892	860	-	860
Licences and Performing Rights	81	-	81	176	-	176
Stationery and Postage	15	-	15	31	-	31
Bank Charges	81	-	81	70	-	70
Electrical Certification costs	1,026	-	1,026	-	-	-
Sundry expenses	120	-	120	25	-	25
Heids and Hearts Memory Book	-	-	-	138	650	788
Overpayment	40	-	40	-	-	-
	3,846	-	3,846	3,628	650	4,278

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Notes to the Accounts for the Year Ended 31st March 2026 (Continued)

9 Purchase of Equipment

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Dishwasher	-	-	-	249	-	249
Heated trays	-	-	-	258	-	258
Wi Fi Equipment	118	-	118	-	-	-
		-			-	
	118	-	118	507	-	507