REGISTERED COMPANY NUMBER: CS006552 (Scotland)
REGISTERED CHARITY NUMBER: SCO52868

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 30th September 2025

for

Heathhall Community Centre

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

Heathhall Community Centre

Contents of the Financial Statements
for the Year Ended 30th September 2025

Heathhall Community Centre

Report of the Trustees
for the Year Ended 30th September 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th September 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).

INCORPORATION
The charitable company was incorporated on 1st October 2023 and commenced trading on the same date.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
CS006552 (Scotland)

Registered Charity number
SCO52868

Registered office
Barnett Road
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3RU

Trustees
Mrs S A Scott
Mrs L J Murdoch
J Carruthers
P Pattinson
S Bate

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

Approved by order of the board of trustees on 5th May 2026 and signed on its behalf by:

S. Bate

S Bate - Trustee
STEPHEN THOMAS BATE

Independent Examiner's Report to the Trustees of Heathhall Community Centre

Independent examiner's report to the trustees of Heathhall Community Centre ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30th September 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rodney Palmer

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

5th May 2026

Heathhall Community Centre

Statement of Financial Activities
for the Year Ended 30th September 2025

	Notes	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		864	10	874
Charitable activities				
Charitable Activities		12,580	28,033	40,613
Other trading activities	2	23,248	1,434	24,682
Total		36,692	29,477	66,169
EXPENDITURE ON				
Charitable activities				
Charitable Activities		31,788	134	31,922
Other		3,215	23,509	26,724
Total		35,003	23,643	58,646
NET INCOME		1,689	5,834	7,523
RECONCILIATION OF FUNDS				
Total funds brought forward		12,573	-	12,573
TOTAL FUNDS CARRIED FORWARD		14,262	5,834	20,096

The notes form part of these financial statements

Heathhall Community Centre

Balance Sheet
30th September 2025

	Notes	Unrestricted fund £	Restricted funds £	Total funds £
FIXED ASSETS				
Tangible assets	5	1,845	-	1,845
CURRENT ASSETS				
Cash at bank and in hand		12,417	5,834	18,251
NET CURRENT ASSETS		12,417	5,834	18,251
TOTAL ASSETS LESS CURRENT LIABILITIES		14,262	5,834	20,096
NET ASSETS		14,262	5,834	20,096
FUNDS	6			
Unrestricted funds				14,262
Restricted funds				5,834
TOTAL FUNDS				20,096

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th September 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th September 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 5th May 2026 and were signed on its behalf by:

S. Bate

S Bate - Trustee

STEPHEN THOMAS BATE

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 30th September 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. 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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation
The charity is exempt from corporation 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

	£
Regular Lets	14,045
Occasional Lets	7,368
Bingo Income	1,813
Other Income	23
Fundraising	1,433
	24,682

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	£
Depreciation - owned assets	327

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th September 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th September 2025.

5. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
Additions	2,172
DEPRECIATION	
Charge for year	327
NET BOOK VALUE	
At 30th September 2025	1,845

6. MOVEMENT IN FUNDS

	At 1.10.24 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	12,573	1,689	14,262
Restricted funds			
Development Worker	-	931	931
Youth Committee	-	755	755
Playpark	-	1,030	1,030
SWTrans Walking Trails	-	1,618	1,618
Barchester Foundation	-	1,000	1,000
Arnold Clark - Paving	-	500	500
	-	5,834	5,834
TOTAL FUNDS	12,573	7,523	20,096

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,692	(35,003)	1,689
Restricted funds			
Flooring	10,750	(10,750)	-
Development Worker	12,984	(12,053)	931
Youth Committee	1,414	(659)	755
Playpark	1,030	-	1,030
SWTrans Walking Trails	1,799	(181)	1,618
Barchester Foundation	1,000	-	1,000
Arnold Clark - Paving	500	-	500
	29,477	(23,643)	5,834
TOTAL FUNDS	66,169	(58,646)	7,523

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th September 2025.

Heathhall Community Centre

Detailed Statement of Financial Activities
for the Year Ended 30th September 2025

	£
INCOME AND ENDOWMENTS	
Donations and legacies	
Donations	874
Other trading activities	
Regular Lets	14,045
Occasional Lets	7,368
Bingo Income	1,813
Other Income	23
Fundraising	1,433
	24,682
Charitable activities	
Grants	40,613
Total incoming resources	66,169
EXPENDITURE	
Other	
Wages	12,053
Support costs	
Management	
Rates and water	762
Insurance	1,066
Light and heat	7,638
Telephone	114
Postage and stationery	69
Advertising	653
Sundries	802
Cleaning	9,876
Repairs & Improvements	14,362
Equipment & Supplies	9,042
Bingo Costs	946
Events	900
	46,230
Finance	
Bank charges	36
Information technology	
Plant and machinery	327
Total resources expended	58,646
Net income	7,523

This page does not form part of the statutory financial statements