



KIRKOWAN HALL SCIO
SC047563
ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

KIRKCOWAN HALL SCIO

TRUSTEES' ANNUAL REPORT

For the year ended 31 August 2025

The trustees have pleasure in presenting their report together with the accounts and the independent examiner's report for the year ended 31 August 2025

Reference and Administrative Information

Charity Name

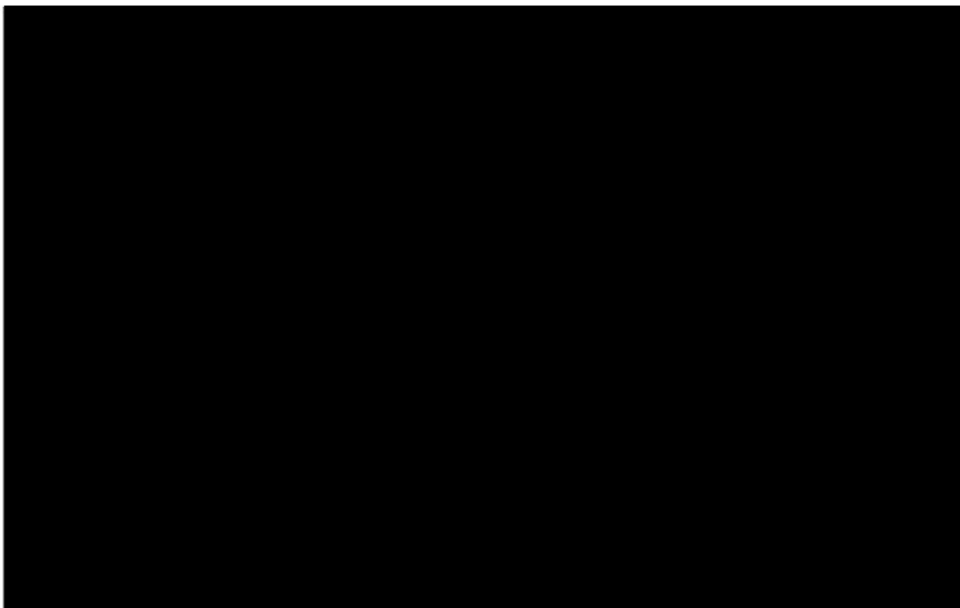
KIRKCOWAN HALL SCIO

Charity Number

SC047563

Main Street, Kirkcowan, Newton Stewart DG8 0HG

Current Trustees



Structure Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 11 July 2017. The charity was previously an unincorporated association but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO on the 1 September 2017. It has a two-tier structure and as such the trustees are the members of the charity.

Appointment of Trustees

Trustees are elected at the annual general meeting which is held in September. There must be a minimum of three and a maximum of fifteen trustees. Once appointed, all trustees serve until the next AGM, when they must stand down, but are eligible for re-election.

KIRKOWAN HALL SCIO

TRUSTEES' ANNUAL REPORT (CONTINUED)

For the year ended 31 August 2025

Objectives and Activities

Charitable purposes

The Trustees must operate the village hall to further or benefit the residents of Kirkcowan parish and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.

Achievements and Performance

We are progressing well with our CAT application, Stage 2 submitted and looking to complete the process early 2026. This is a huge step forward and we have a renewed motivation within the Board to get the Hall renovation underway.

We completed our last Community consultation on the 23rd June, giving the village residents another opportunity to put forward their ideas on what they think the new Hall should look like. This was a success with lots of ideas and suggestions noted. We have now put out a tender to numerous architects, inviting them to put in a quote for the hall renovation project.

While we work away progressing the renovation project in the background, the hall still remains a popular venue for parties, funeral teas, charity events, weddings and school performances. As a Board we are discussing new ideas and ways that we can adapt, to continue to maintain the hall as the hub of the village.

The Open Show, at the start of September, was again, another great success, still our biggest event in the Village calendar. The Show was well supported by locals and those further afield, as well as Kirkcowan, Wigtown and Kirkiner primary schools. Our Christmas event, organised by the Board, is in the planning stages, providing lots of festive activities free of charge for all ages to enjoy, but before that, we also look forward to the annual Halloween party at the end of the month and the school end of term show.

Without the hard work and efforts of our Board, sub-committees and band of volunteers, we would not accomplish all that we have. I would like to thank you all for your contributions and for sticking with us through this time of change.

KIRKOWAN HALL SCIO

TRUSTEES' ANNUAL REPORT (CONTINUED)

For the year ended 31 August 2025

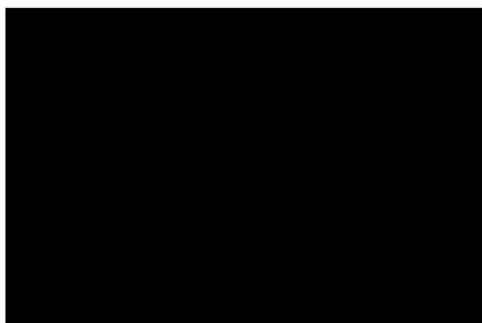
Financial Review

During the year the charity received grants from SPR Kilgallioch via Kirkcowan Community Development Trust and Dumfries & Galloway Council. Some of this had not been spent by 31 August 2025, resulting in a balance on restricted funds of £2,339 (2024 £1,326). The balance on unrestricted funds at 31 August 2025 was £39,370 (2024 £37,673)

Reserves Policy

The trustees' policy is to maintain reserves at around 18 months of normal running costs in order to meet commitments and to cover unexpected expenditure. The balance on unrestricted funds is in excess of this figure.

Approved by the trustees on 11/11/2025 and signed on their behalf by:



INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the charity for the year ended 31 August 2025 set out on pages 5 to 8.

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. 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 matters have come to my attention.

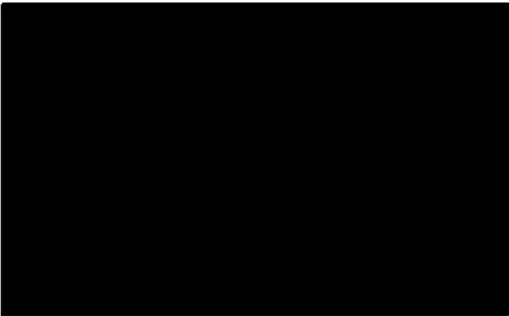
Basis of independent examiner's statement

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 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.



11 November 2025

KIRKCOWAN HALL SCIO**Year ended 31 August 2025****STATEMENT OF RECEIPTS & PAYMENTS**

		2025	2024		
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Notes	£	£	£	£
Receipts					
Donations		82	-	82	45
Grants	4	500	8,737	9,237	1,621
Gross receipts from					
charitable activities	5	4,555	-	4,555	6,794
Net receipts from fundraising activities	6	352	-	352	(20)
		5,489	8,737	14,226	8,440
Payments					
Payments relating directly to					
charitable activities	7	3,061	6,799	9,860	5,583
Governance costs					
Administration cost		330	-	330	151
		3,391	6,799	10,190	5,734
Surplus for the year					
		2,098	1,938	4,036	2,706

STATEMENT OF BALANCES**Cash Funds**

Cash and bank balances	8				
		Bank	Cash	Total	
as at 31 August 2024		37,483	190	37,673	34,967
Surplus for the year		4,203	(167)	4,036	2,706
		<hr/>	<hr/>	<hr/>	<hr/>
As at 31 August 2025		41,686	23	41,709	37,673
		<hr/>	<hr/>	<hr/>	<hr/>

The notes on pages 6 to 8 form part of these accounts
Signed on behalf of all the trustees

KIRKOWAN HALL SCIO

Year ended 31 August 2025

NOTES TO ACCOUNTS

1. Basis of Accounting

The accounts have been prepared under 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 charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for a specific purpose.

3. Trustees

No trustee received any money during the year. All expenses paid to trustees were reimbursement of payments made on behalf of Kirkcowan Hall.

4. Grants received

	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
	£	£	£	£
SPR Kilgallioch				
Toilet cleaning	-	1,920	1,920	1,248
Feasibility study	-	5,454	5,454	-
Open Show Sept 2026	-	413	373	373
Christmas 2024	-	350	350	-
Core grant	500	-	500	-
Dumfries & Galloway Council				
Christmas 2024	-	300	300	-
Christmas 2025	-	300	300	-
	<hr/>	<hr/>	<hr/>	<hr/>
	500	8,737	9,237	1,621
	<hr/>	<hr/>	<hr/>	<hr/>

SPR Kilgallioch granted the money to clean the toilets to the standard required in order to open them to the Public. They, also, gave grants to set up a feasibility study, support Open Show 2025, Christmas Extravaganza 2024 and a core grant.

Dumfries & Galloway Council gave grants to Christmas Extravaganza 2024 and 2025.

KIRKCOWAN HALL SCIO

Year ended 31 August 2025

NOTES TO ACCOUNTS

5. Gross receipts from charitable activities

	Unrestricted Funds £	2025 Restricted Funds £	Total £	2024 Total £
Hall bookings	1,187	-	1,187	2,857
Hall rental	3,368	-	3,368	3,937
	<hr/>	<hr/>	<hr/>	<hr/>
	4,555	-	4,555	6,794
	<hr/>	<hr/>	<hr/>	<hr/>

6. Fundraising income (net)

Christmas event 2024	72	-	72	(16)
Open Show 2024	(115)	-	(115)	(4)
Ceildh	395	-	395	-
	<hr/>	<hr/>	<hr/>	<hr/>
	352	-	352	(20)
	<hr/>	<hr/>	<hr/>	<hr/>

7. Cost of Charitable activities

Survey expenses	300	5,454	5,754	-
Repairs & cleaning	1,125	1,345	2,470	3,917
Heat & light	1,321	-	1,321	1,335
Insurance	200	-	200	179
Printing	-	-	-	51
Licence	115	-	115	101
	<hr/>	<hr/>	<hr/>	<hr/>
	3,061	6,799	9,860	5,583
	<hr/>	<hr/>	<hr/>	<hr/>

KIRKCOWAN HALL SCIO

Year ended 31 August 2025

NOTES TO ACCOUNTS

8. Cash and bank balances	2025	2024
	£	£
Current account	41,686	37,483
Cash in hand	23	190
	<hr/>	<hr/>
	41,709	37,673
	<hr/>	<hr/>

9. Restricted Funds

	Balance at 1 September 2024	Incoming/ transfer Resources	Outgoing Resources	Balance at 31 August 2025
	£	£	£	£
Toilet cleaning	953	1,920	(1,557)	1,316
Open Show Sept 2024	373	-	(373)	-
Open Show Sept 2025	-	413	-	413
Christmas Extravaganza 2024	-	650	(340)	310
Christmas Extravaganza 2025	-	300	-	300
Business Plan	-	5,454	(5,454)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	1,326	8,737	(7,724)	2,339
	<hr/>	<hr/>	<hr/>	<hr/>