

Statement of Income and Expenditure
For the year ended 31st March 2026

	31/03/2026		31/03/2025	
	Unrestricted funds	Restricted funds	Total	Total
Receipts				
Bar surplus	216	0	216	730
Bonus Ball surplus	306	0	306	725
Fundraising	1,718	0	1,718	1,110
Hall hires	3,290	0	3,290	3,748
Interest	122	0	122	171
Grants received	500	0	500	0
Feed in Tariff	812	0	812	815
Misc income	0	0	0	0
Total receipts	6,964	0	6,964	7,299
Payments				
Examiner's fee	200	0	200	200
Cleaning	1,200	0	1,200	1,100
Licenses	312	0	312	121
Donations	0	0	0	707
Insurance	1,138	0	1,138	1,117
Sundry, post & stationery	2,032	0	2,032	1,124
Repairs	9,732	0	9,732	1,168
Utilities	1,249	0	1,249	1,223
Total payments	15,863	0	15,863	6,760
Surplus of receipts over payments	-8,899	0	-8,899	539
Opening bank & cash balances	30,941	485	31,426	30,402
Closing bank & cash balances	22,042	485	22,527	30,941
Represented by:				
Current account	4,870	485	5,355	14,169
Reserve account	12,311	0	12,311	12,433
Bonus Ball account	2,620	0	2,620	2,314
Bar account	2,211	0	2,211	1,995
Cash	30	0	30	30
	22,042	485	22,527	30,941

Louise Robson
Treasurer

Date

Louise Robson

13/8/26

INDEPENDENT EXAMINER'S REPORT

KIRKHOPE PARISH HALL COMMITTEE – Charity No: SC 037192

I report on the accounts of Kirkhope Parish Hall Committee for the year ended 31st March 2026.

Respective responsibilities of management committee and examiner

The committee is 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 management committee considers 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 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 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 committee 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 in the accounts.

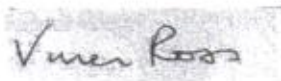
Independent examiner's statement

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:

- a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - b) to prepare accounts which accord with the accounting records and comply with Regulation 9 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.



Vivien Ross,
Independent examiner
15 High Street, Selkirk TD7 4BZ

Date: 30th July 2026