

Scottish Charity Number: SC002814

Kirkmichael Parish Hall

**Unaudited
Financial Statements**

31 August 2025

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

Kirkmichael Parish Hall

Trustees' Annual Report and Financial Accounts for the year ended 31 August 2025

Scottish Charity Number **SC002814**

Current Trustees

Richard Copeland

Judith Jardine

Irene Mackie

Ian Thompson

Contact details and address

Judith Jardine

Parkend Cottage

Hightae

LOCKERBIE

DG11 1JF

Recruitment and appointment of Trustees

Trustees are appointed by a unanimous decision of the Board of Trustees

Governing document

The Trusts' purpose and administration arrangements are set out in the Trust Deed.

Charitable purpose

Our purpose, as set out in the Trust Deed is to run Kirkmichael Parish Hall for the benefit of members of the said parish.

Activities and achievements

During the year the Trust received £10313 (2024 £11145) investment income generated from the late Miss Jane A G Currie Legacy (1978).

Funds of £15000 (2024 £15000) were transferred from the capital account to the revenue account to support the hall running costs.

New external doors were fitted to the Hall and the front porch was renovated.

Trustee remuneration and expenses

The trustees did not receive any remuneration.

Reserves

The Trust has unrestricted funds of £368 874 and restricted funds of £586. All income raised by the charity is used for the purpose of Kirkmichael Parish Hall, together with the parishioners of the parish.

Approved by the trustees and signed on their behalf.

A handwritten signature in black ink, appearing to read 'Judith Jardine', with a horizontal line underneath.

Judith Jardine – Trustee

Date: 27th February 2026

Independent Examiners Report to the Trustees of Kirkmichael Parish Hall

I report on the accounts for the year ended 31st August 2025.

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's trustee consider that the audit requirement of Regulation 10(1)(a) to (c) 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 state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was 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 view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

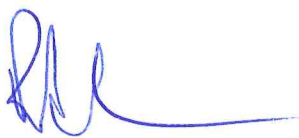
(1) which gives reasonable cause to believe that, in any material respect, the requirements

- 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 to comply with Regulation 8 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.



Mr Rodney Palmer BA CA
Institute of Chartered Accountants of Scotland
Farries, Kirk and McVean
Chartered Accountants
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Date: 27th February 2026

Income and Expenditure Account for the year ended 31st August 2025

Income

	Revenue Fund	Capital Fund	Total 31.8.25	Total 31.8.24
Other Income				
Hire of Hall	1,062	-	1,062	1,832
Donations	497	-	497	0
Grants Received	-	-	0	12,823
Bank Error Compensation	100	-	100	30
	<u>1,659</u>	<u>0</u>	<u>1,659</u>	<u>14,685</u>

Investment Income

Sale of Investments	-	83,487	83,487	59,533
Dividend Income	-	8,702	8,702	25,259
Interest Received	-	1,526	1,526	775
	<u>0</u>	<u>93,714</u>	<u>93,714</u>	<u>85,566</u>

Total Received

<u>1,659</u>	<u>93,714</u>	<u>95,374</u>	<u>100,251</u>
<u>1,659</u>	<u>93,714</u>	<u>95,374</u>	<u>100,251</u>

Expenditure

	Revenue Fund	Capital Fund	Total 31.8.25	Total 31.8.24
Functions				
Various Bus Outings	1,080	-	1,080	734
Skating	63	-	63	415
Christmas Parties	474	-	474	170
Coffee Mornings	-	-	0	57
	<u>1,617</u>	<u>0</u>	<u>1,617</u>	<u>1,376</u>
Upkeep of Hall				
Heat & Light	2,465	-	2,465	4,180
Hall Repairs	-	-	0	1,868
Upkeep of Ground	2,157	-	2,157	1,418
Insurance	1,161	-	1,161	1,121
Postage & Carriage	21	-	21	17
	<u>5,804</u>	<u>0</u>	<u>5,804</u>	<u>8,604</u>
Other Expenses				
Purchase of Investments	-	95,316	95,316	59,762
Donations	-	-	0	30
Sundry Expenses	149	-	149	61
Playpark Upgrade Project	-	-	0	2,775
Accountancy Fees	1,200	-	1,200	1,200
Rathbone Management Fees	-	3,025	3,025	3,089
Hall Roof	-	-	0	25,646
Hall Doors	7,199	-	7,199	0
Hall Porch	3,268	-	3,268	0
Bank Charges	46	-	46	0
	<u>11,862</u>	<u>98,341</u>	<u>110,202</u>	<u>92,564</u>
Total Expenditure	<u>19,282</u>	<u>98,341</u>	<u>117,623</u>	<u>102,544</u>
Transfers to/(from) funds	-15,000	15,000	0	
	<u>4,282</u>	<u>113,341</u>	<u>117,623</u>	<u>102,544</u>
Deficit for Year				
	<u>-2,623</u>	<u>-19,626</u>	<u>-22,249</u>	<u>-2,293</u>
	<u>-2,623</u>	<u>-19,626</u>	<u>-22,249</u>	<u>-2,293</u>

Statement of Balance as at 31st August 2025

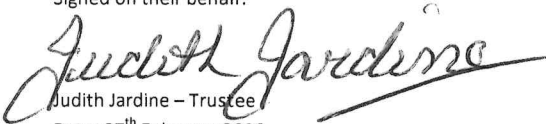
	Revenue Fund	Capital Fund	Total	2024 Total
Cash Funds				
<u>Balance at 1st September 2024</u>				
Bank of Scotland Current A/c	6,738.93	-	6,739	3,875
Rathbones Capital A/c	-	18,475	18,475	21,794
Rathbones Income A/c	-	152	152	264
Cash In Hand	-	-	0	49
3 ½ Conversion Stock	-	100.00	100	100
Bank of Scotland Treasurers Account	-	23,160	23,160	24,838
	6,739	41,887	48,626	50,919
 Deficit for Year	 -2,623	 -19,626	 -22,249	 -2,293
	4,116	22,261	26,377	48,626
 <u>Balance at 31st August 2025</u>				
Bank of Scotland Current A/c	4,086	-	4,086	6,739
Rathbones Capital A/c	-	3,621	3,621	18,475
Rathbones Income A/c	-	67	67	152
Cash In Hand	30	-	30	0
3 ½ Conversion Stock	-	100	100	100
Bank of Scotland Treasurers Account	-	18,473	18,473	23,160
	4,116	22,261	26,377	48,626

Investments

	2025 Market Value	2024 Market Value
Rathbones Investment Portfolio – Capital Fund	342,497	343,628

There is a restricted fund of £586 remaining at the balance sheet date in respect of monies received to upgrade the Nethermill community play park that have not yet been spent. All remaining funds are unrestricted.

Approved By Trustees
Signed on their behalf:


Judith Jardine – Trustee
Date: 27th February 2026