

Premnay Hall and Community Association

SC023055



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2025		31	March	2026

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Hall Lets	3,444				3,444	3,565
Donations/Legacies	2,404				2,404	4,774
Grants	3,000				3,000	14,000
Receipts from fundraising activities	6,384				6,384	7,735
Café	2,394				2,394	2,367
Rag Bag	122				122	144
Miscellaneous					-	527
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	17,748	-	-	-	17,748	33,112
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	17,748	-	-	-	17,748	33,112
A3 Payments						
Expenses for fundraising activities	3,182				3,182	3,416
Licences	362				362	161
Utility Costs	2,567				2,567	3,378
Maintenance Costs	7,821				7,821	15,641
Refurbishments					-	-
Café	569				569	566
Website/Email	60				60	-
Insurance	490				490	458
Fire Service					-	-
Cleaning	1,419				1,419	1,584
Other	2,155				2,155	2,040
A3 Sub total	18,625	-	-	-	18,625	27,244
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	18,625	-	-	-	18,625	27,244
Net receipts / (payments)	(877)	-	-	-	(877)	5,868
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(877)	-	-	-	(877)	5,868

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	20,010				20,010	14,142
	Surplus / (deficit) shown on receipts and payments account	(877)				(877)	5,868
						-	
						-	
	Cash and bank balances at end of year	19,133	-	-	-	19,133	20,010
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature*

Print Name

Date of
approval

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name
Premnay Hall and Community Association

Registered charity number

SC023055

On the accounts of the charity for the period

Period start date			to	Period end date		
Day	Month	Year		Day	Month	Year
01	April	2025		31	March	2026

Set out on pages

1 to 2

(remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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 2006 Accounts Regulations. 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 [other than that disclosed on the attached page*]

- 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 Regulations

have not been met, or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:**

Name:

KEITH THOMSON

Date:

20 May 2026

Relevant professional qualification(s) or body (if any):

FCCA

Address:

19 Commerce Street
Insch
Aberdeenshire
AB52 6HX

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures