

OSCR

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period

Charity name						
ARDERSIER WAR MEMORIAL HALL ASSOCIATION						
SC000437						
Period start date			to	Period end date		
Day	Month	Year		Day	Month	Year
01	03	2024	to	28	02	2025
						(remember to include the page numbers of additional sheets)

Set out on pages

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. 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 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 [other than that disclosed on the attached page*]

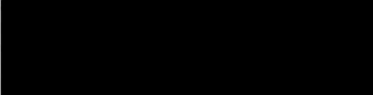
1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts 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.

Signed:

Name:



Date: 31. 7. 2025

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

Address:

RITSON YOUNG CA, 28 HIGH STREET, NAIRN. IV12 4AU

*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.

ARDERSIER WAR MEMORIAL HALL ASSOCIATION

SC000437

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	03	2024		28	02	2025

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						
Donations	21,749				21,749	28,104
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings	11,265				11,265	12,948
Gross receipts from other charitable activities	860				860	
					-	-
A1 Sub total	33,874	-	-	-	33,874	41,052
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	33,874	-	-	-	33,874	41,052
A3 Payments						
Expenses for fundraising activities					-	3,750
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	31,244				31,244	12,994
Grants and donations	4,000				4,000	7,405
Governance costs:					-	
Audit / independent examination	210				210	192
Preparation of annual accounts					-	
Legal costs	1,733				1,733	
Other					-	
Hall refurbishment project	41,237				41,237	8,781
A3 Sub total	78,424	-	-	-	78,424	33,122
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-				-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	78,424	-	-	-	78,424	33,122
Net receipts / (payments)	(44,550)	-	-	-	(44,550)	7,930
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	(44,550)	-	-	-	(44,550)	7,930

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	53,514				53,514	45,584
	Surplus / (deficit) shown on receipts and payments account	(44,550)				(44,550)	7,930
	Closing balance Old school hall now incorporated into War memorial accounts					-	
	Cash and bank balances at end of year	8,964	-	-	-	8,964	53,514

(Agree balances with receipts and payments account(s))

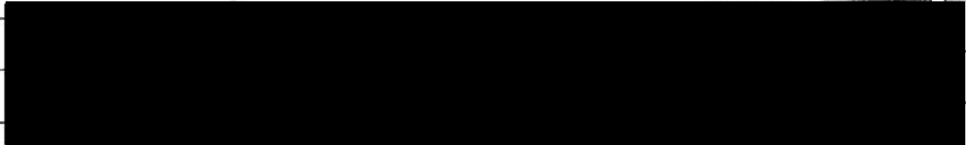
Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

Categories	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	-	-

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

Categories	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
		8/8/25