

Independent examiner's report on the accounts v2

Report to the trustees/members of

Charity name
Kippen Village Hall

Registered charity number

SC040993

On the accounts of the charity for the period

Period start date			Period end date			
Day	Month	Year	to	Day	Month	Year
01	04	2024		31	03	2025

Set out on pages

(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*~~].

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:

20-04-25

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

Address:

*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.

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

<p>Independent examiner's report on the</p>	<p>Member of the Institute of Chartered Accountants in Scotland</p> <p>Registered charity</p> <p>On the account of the</p> <p>for the period</p> <p>Set out on pages</p>
<p>The charity trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the annual requirement of Regulation 10(1)(a) 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.</p> <p>The 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</p>	<p>responsibilities of trustee and ex-trustee</p> <p>Right of independent examiner's statement</p>
<p>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.</p> <p>In the course of my examination, no matter has come to my attention that has been disclosed by the accounts.</p> <p>which gives the responsible person 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 6 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with</p>	<p>Independent examiner's statement</p>
<p>have not been met.</p> <p>In my opinion, attention should be drawn to the following matters in order to enable a proper understanding of the accounts to be reached.</p> <p>Date:</p>	<p>Signed:</p> <p>Name:</p> <p>Capacity (if any):</p> <p>Address:</p>

Kippen Village Hall

SC040993



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2024		31	03	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	3,319				3,319	
Legacies					-	
Grants	500	72,271			72,771	750
Receipts from fundraising activities					-	
Gross trading receipts	10,857				10,857	8,608
Income from investments other than land and buildings	166				166	44
Rents from land & buildings					-	
Gross receipts from other charitable activities	2,236				2,236	
					-	
A1 Sub total	17,078	72,271	-	-	89,349	9,402
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	17,078	72,271	-	-	89,349	9,402
A3 Payments						
Expenses for fundraising activities	445				445	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	12,199	60,765			72,964	8,467
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	12,644	60,765	-	-	73,409	8,467
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	12,644	60,765	-	-	73,409	8,467
Net receipts / (payments)	4,434	11,506	-	-	15,940	935
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	4,434	11,506	-	-	15,940	935

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	10,263				10,263	9,328
	Surplus / (deficit) shown on receipts and payments account	4,434	11,506			15,940	935
						-	
						-	
	Cash and bank balances at end of year	14,697	11,506	-	-	26,203	10,263
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

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

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

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

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

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

[Redacted signature area]

Date of approval

20 April 2025

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

The Village Hall's annual income comes mainly from hiring the facility to users. This income is designed to cover the annual running costs, and leave a surplus for future maintenance & replacement.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
General upkeep and operations of Village Hall	Stirling Council	1	500
Grants for refurbishment from:			
Asda Foundation; Forth Valley & Lomond CLLD;	<- See here	7	72,271
Kippen Community Trust; National Lottery;			
Stirling Community Pride Fund			
		Total	72,771

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	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 £
Tillicoultry Quarries; Kippen Street Fayre;	3,319				3,319	
Kippen Badminton Club; Frances & George Carlaw					-	
					-	
					-	
Total	3,319	-	-	-	3,319	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Stirling Council	500		500	750
Asda Foundation; Forth Valley & Lomond CLLD;		72,271	72,271	
Kippen Community Trust; National Lottery;			-	
Stirling Community Pride Fund			-	
Total	500	72,271	72,771	750

3 Gross receipts from other charitable activities

	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 £
Fundraising event receipts	2,236				2,236	
					-	
					-	
					-	
					-	
					-	
Total	2,236	-	-	-	2,236	-

4 Payments relating directly to charitable activities

	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 £
Hall running costs	12,199				12,199	8,467
Floor & access. toilet refurb		18,677			18,677	
Mens & ladies toilets refurb		38,139			38,139	
Main kitchen refurb		3,949			3,949	
					-	
					-	
					-	
					-	
					-	
					-	
Total	12,199	60,765	-	-	72,964	8,467

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below Bank current account	Unrestricted fund 2 - enter name of fund below Bank savings account	Unrestricted fund 3 - enter name of fund below Cash	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	2,699	620			3,319	
Legacies					-	
Grants	500				500	750
Receipts from fundraising activities	2,236				2,236	
Gross trading receipts	10,857				10,857	8,608
Income from investments other than land and buildings		166			166	44
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	16,292	786	-	-	17,078	9,402
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	16,292	786	-	-	17,078	9,402
Payments						
Expenses for fundraising activities	445				445	
Gross trading payments	12,199				12,199	8,467
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	12,644	-	-	-	12,644	8,467
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	12,644	-	-	-	12,644	8,467
Net receipts / (payments)	3,648	786	-	-	4,434	935
Transfers to / (from) funds	(5,250)	5,250			-	
Surplus / (deficit) for year	(1,602)	6,036	-	-	4,434	935

Nature and purpose of funds

The current account is used for all receipts and payments. Surplus funds are transferred to the savings account in order to maximise bank interest.

Unrestricted funds are mainly used to pay the running costs of the facility, including maintenance and repairs.

Kippen Village Hall

SC040993

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Bank current account	Bank savings account				
Receipts						
Donations					-	
Legacies					-	
Grants	56,456	15,815			72,271	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	56,456	15,815	-	-	72,271	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	56,456	15,815	-	-	72,271	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	60,765				60,765	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	60,765	-	-	-	60,765	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	60,765	-	-	-	60,765	-
Net receipts / (payments)	(4,309)	15,815	-	-	11,506	-
Transfers to / (from) funds						
Surplus / (deficit) for year	(4,309)	15,815	-	-	11,506	-

Nature and purpose of funds

The current account is used for all receipts and payments. Surplus funds are transferred to the savings account in order to maximise bank interest.

Restricted funds will be spent on refurbishment of the hall facilities.

KIPPEN VILLAGE HALL Annual report 1 April 2024 – 31 March 2025

The Committee continues to run Kippen Village Hall for the benefit of the member user groups, members of Kippen community and its surrounding area, for the advancement of education, health, wellbeing, community development, arts, heritage and recreation.

The Village Hall derives almost all of its annual income from hiring the facility to users. Our prices rose by ~9% on the previous year; overall usage remained at the same level. We received ~70% of our income from regular users, with the remaining income from new/irregular users.

The range of regular user groups who currently use the Hall include the following:

- Kippen playgroup
- Mother and toddler group
- Badminton clubs
- Yoga
- Fitness classes

Various one-off and occasional events have also taken place:

- Quiz nights
- Cancer Research Whist Drive
- Kippen Flower Show
- Burns Supper
- Music and drama performances
- Local organisation meetings (inc. Community Council)
- Private parties and wedding receptions
- Polling station for local elections

All statutory testing, plus essential repairs and maintenance, were completed during the year.

Refurbishment programme

The Committee kicked off a major refurbishment programme this year with the aim of improving and revitalising the facility for existing users, to encourage additional users in the future, and to make the facility more energy- and carbon-efficient.

A total of £77,381 was raised during the year to finance refurbishment activities. Grants/donations were received from:

- Asda Foundation
- Forth Valley & Lomond CLLD
- Frances & George Carlaw
- Kippen Community Trust (Nadara & Kingsburn Community funding)
- Kippen Badminton Club
- Kippen Street Fayre
- National Lottery Community Fund

- Stirling Council
- Stirling Community Pride Fund
- Tillicoultry Quarries (Community Engagement Programme)

Additional grants totalling £8,250 were awarded, funds to be received after the year-end

- Kippen Community Trust (Nadara & Kingsburn Community funding)
- Stafford Trust

By the year end, the following part of the Hall have been refurbished and upgraded to the latest environmental, energy and water-saving specifications:

- The Hall floor, plus installation of a robot vacuum cleaner
- Accessible toilet
- Men's and ladies' toilets
- Electrical distribution board

We have sufficient funds to refurbish the main kitchen and this will be completed in May 2025.

Fundraising continues with a view to continuing with the next phase of refurbishment in the next financial year.

A breakdown of the hall finances can be found in the statement of account for the above period.

In summary:

Total income received during accounting period, including grants: **£89,348.84**

Total expenditure defrayed during accounting period, including refurbishment: **£73,408.69**

Surplus for year: **£15,940.15**

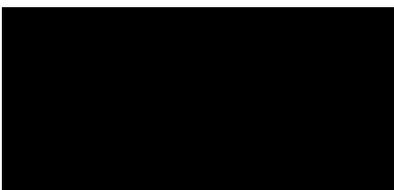
Bank Accounts:

Current account: Opening balance: **£985.33** Closing balance: **£790.07**

Savings account: Opening balance: **£9,274.61** Closing balance: **£25,410.02**

Cash float: Opening balance: **£3.21** Closing balance: **£3.21**

The accounts were approved by an Independent Examiner on 20/04/2025. This report is approved by the committee members and signed on their behalf.



Treasurer

24/04/2025