

**DAVIOT VILLAGE HALL SCIO**

**ANNUAL ACCOUNTS  
YEAR ENDING 31<sup>ST</sup> MARCH 2025**

**SCOTTISH CHARITY NUMBER : SC002979  
BUSINESS REFERENCE NUMBER : 165381**

# APPENDIX 3



## Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name

DAVIOT VILLAGE HALL

Registered charity number

SC 002979

On the accounts of the charity for the period

Period start date

Day Month Year  
01 APRIL 2024 to

Period end date

Day Month Year  
31 MARCH 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:

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

Address:

Date: 28/4/25

for and on behalf of  
Ada Accountancy Ltd

\*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.

## APPENDIX 3

### 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

## Receipts and payments accounts

For the period  
from

01

04

2024

to

31

03

2025

## Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations					-	183
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	3,153
Gross trading receipts	15,384				15,384	15,593
Income from investments other than land and buildings	2,094				2,094	1,860
Rents from land & buildings					-	
Gross receipts from other charitable activities	2,399				2,399	2,350
					-	
<b>A1 Sub total</b>	<b>19,877</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,877</b>	<b>23,139</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>19,877</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,877</b>	<b>23,139</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	2,422
Gross trading payments	12,529				12,529	11,335
Investment management costs					-	
Payments relating directly to charitable activities	1,180				1,180	1,157
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	
					-	
<b>A3 Sub total</b>	<b>13,709</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,709</b>	<b>14,914</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	15,439				15,439	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>15,439</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,439</b>	<b>-</b>
<b>Total payments</b>	<b>29,148</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,148</b>	<b>14,914</b>
<b>Net receipts / (payments)</b>	<b>(9,271)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9,271)</b>	<b>8,225</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>(9,271)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9,271)</b>	<b>8,225</b>

## Section B Statement of balances

Categories	Details	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	77,629				77,629	69,403
	Surplus / (deficit) shown on receipts and payments account	(9,271)				(9,271)	8,226
						-	
						-	
	Cash and bank balances at end of year	68,358	-	-	-	68,358	77,629
(Agree balances with receipts and payments account(s))							

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

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

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

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

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

Signature

Print Name

Date of  
approval




## Daviot Village Hall

SC002979

**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 £
					-	
					-	
					-	
<b>Total</b>	-	-	-	-	-	-

- - - - - reference

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
<b>Total</b>	-	-	-	-

- - - - -

## 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 £
100 Club Subscriptions	2,399				2,399	2,392
Gift Aid					-	
					-	
					-	
					-	
					-	
<b>Total</b>	2,399	-	-	-	2,399	2,392

#REF!

reference error

## 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 £
	1,180				1,180	1,157
					-	
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	1,180	-	-	-	1,180	1,157

SC002979

## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	2024/25	2023/24	2022/23	2021/22	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations					-	183
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	3,153
Gross trading receipts	15,384				15,384	15,593
buildings	2,094				2,094	1,748
Rents from land & buildings					-	
Gross receipts from other charitable activities	2,399				2,399	2,392
<b>Sub total</b>	<b>19,877</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,877</b>	<b>23,069</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>19,877</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,877</b>	<b>23,069</b>
<b>Payments</b>						
Expenses for fundraising activities					-	2,422
Gross trading payments	12,529				12,529	14,335
Investment management costs					-	
Payments relating directly to charitable activities	1,180				1,180	1,157
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Refund of bank charges/ bank error					-	
<b>Sub total</b>	<b>13,709</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,709</b>	<b>17,914</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>13,709</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,709</b>	<b>17,914</b>
<b>Net receipts / (payments)</b>	<b>6,168</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,168</b>	<b>5,155</b>
<b>Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>6,168</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,168</b>	<b>5,155</b>

## Nature and purpose of funds

--