

APPENDIX 3



	Independent examiner's report on the accounts v2							
Report to the trustees/members of	[Redacted]							
Registered charity number	SC005458							
On the accounts of the charity for the period	Period start date					Period end date		
	Day	Month	Year		Day	Month	Year	
	01	05	2024	to	31	04	2025	
Set out on pages	that follow					(remember to include the page numbers of additional sheets)		
Respective responsibilities of trustees and examiner	<p>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.</p>							
Basis of independent examiner's statement	<p>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.</p>							
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p>							
	<p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none">• 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 <p>have not been met, or</p>							
	<p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>							
Signed:	[Redacted]				Date:	6-01-26		
Name:	[Redacted]							
Relevant professional qualification(s) or body (if any):								
Address:	[Redacted]							

*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.

Auchtertool Village Hall Committee of Management

Annual Report & Accounts for the Year Ended 30 April 2025

The Trustees have pleasure in presenting their Annual Report together with the Financial Statements and the Independent Examiner's Report for the year ended 30 April 2025.

Reference & Administrative Information

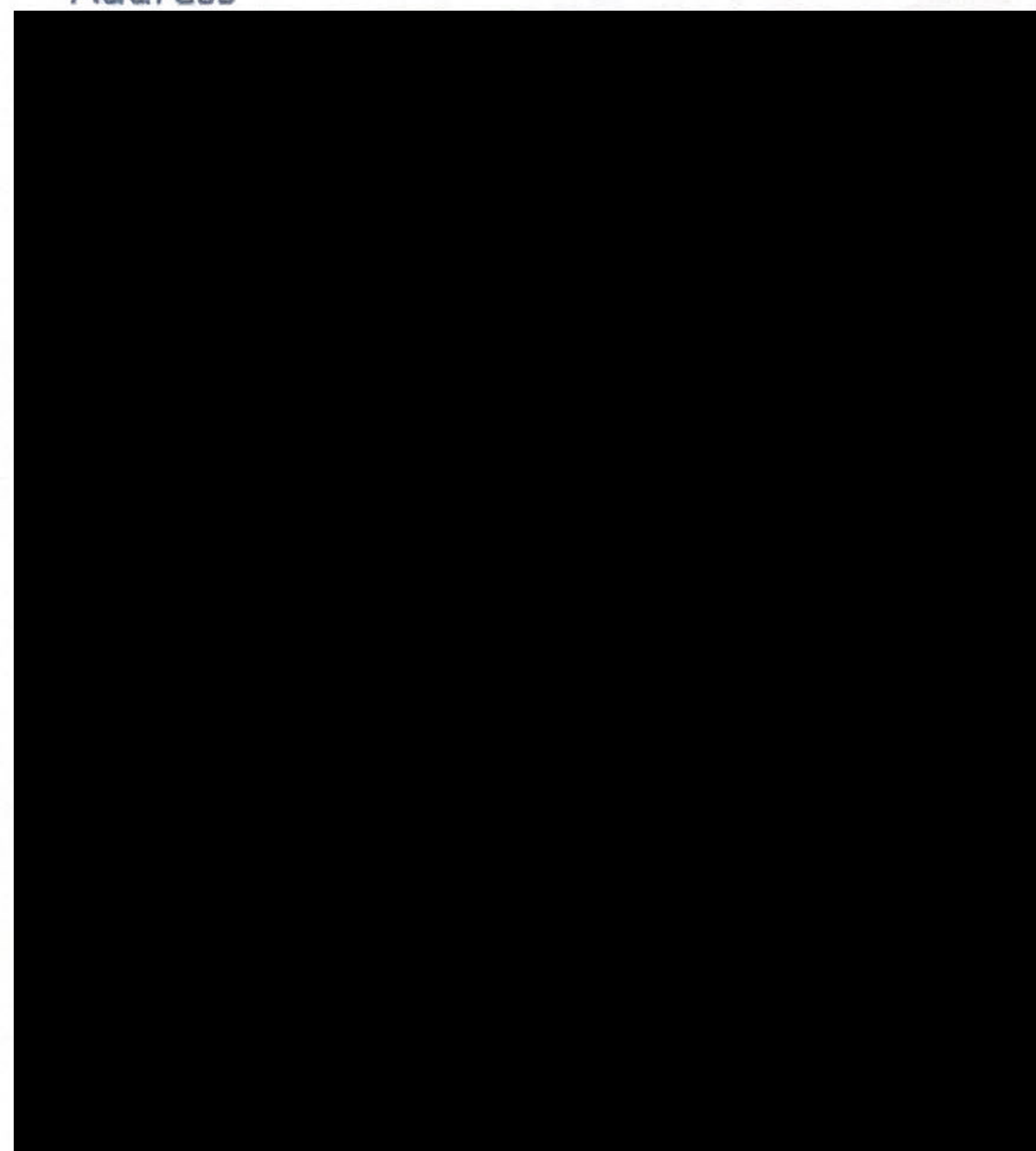
Charity name

Auchtertool Village Hall

Charity No

SC005458

Address



Structure Governance & Management

Constitution

The organisation is a Scottish Charitable Incorporated Organisation (SCIO), incorporated on 17 December 2013. It was previously an unincorporated association which was registered as a charity on 3 November 1981.

Appointment of Trustees

By appointment at the AGM and co-option as necessary.

Objectives & Activities

Charitable Purposes

The advancement of education, arts, heritage, culture and science.

Activities

The hall is well used, being the only place in the village where people can meet, the age range from pre-school to senior citizens. There are permanent bookings for Craft Club, SWI, Mother & Toddlers, Co-operative Women's Guild, Indoor Bowling Club, Youth and After School Club activities. The local primary school uses the hall weekly for gym, PE and other activities. The village church also has services along with annual fundraising events. There have been several private bookings of the hall for functions such as children's parties, adult parties and dances. The Hall Committee runs family orientated community events throughout the year. Local Councillors for the constituency hold their monthly surgeries in the hall, which is also used as the village Polling Station. Hall hire is our main source of income to cover the upkeep and running costs of the hall.

Achievements & Performance

The Committee secured funding to carry out the planned upgrade and improvements to the hall, this was completed in 2 phases due to the timing of the grant payments.

An initial grant of £42k was supported by ACT, this fell short of the total required for the complete work, so the project was split into 2 phases whilst additional funding was sought. Phase 1 of the main hall upgrade started in September 2024 after completion of a technical brief and relevant planning/building consent was granted. The existing suspended ceiling was replaced adding extensive insulation, low energy high quality lighting and a heat recovery system in the roof space. The stage area was completely refurbished with scuff proof panelling. Storage and non-slip, sound dampening covering.

A further £20k grant was awarded through Fife Council, Climate Adaption & Energy Efficiency Grant Scheme for energy improvements, this was used to install solar panels and battery storage during the Phase 1 works.

Further funding was secured allowing stage 2 to commence in March 2025, this included a new heating system with a hybrid oil boiler and heat pump, replacement radiator and control system. The internal walls were clad with scuff proof panelling and the floor stripped back and coated with highly durable coating. A new fire door was installed with disabled access ramp from the car park. The works were completed in April 2025 and the hall reopened for bookings.

The total project came in at a cost of £132k, grants for the works were awarded by:

- Auchtertool Community Trust
- 4Winds
- Fife Environment Trust
- Climate Adaption & Energy Efficiency Grant Scheme
- Fife Council – Local Community Planning

The Committee has hosted community events, allowing us to generate some additional income from fundraising activities. Due to the closure of the hall for the work to be carried out, there has been a decrease in income from hall hire from 7,221 in 23/24 to 4,825 in 24/25. The improvements and upgrades to the hall will help to broaden the hire potential and investment in the hall as a community asset. There are several community events planned over the next year, organised by the committee along with a forecast increase in private bookings.

Expenses for day to day running costs have been slightly higher in 24/25 than in the previous years but no notable concerns. The hall committee contributed £18k from reserves towards the hall project.

Financial Review

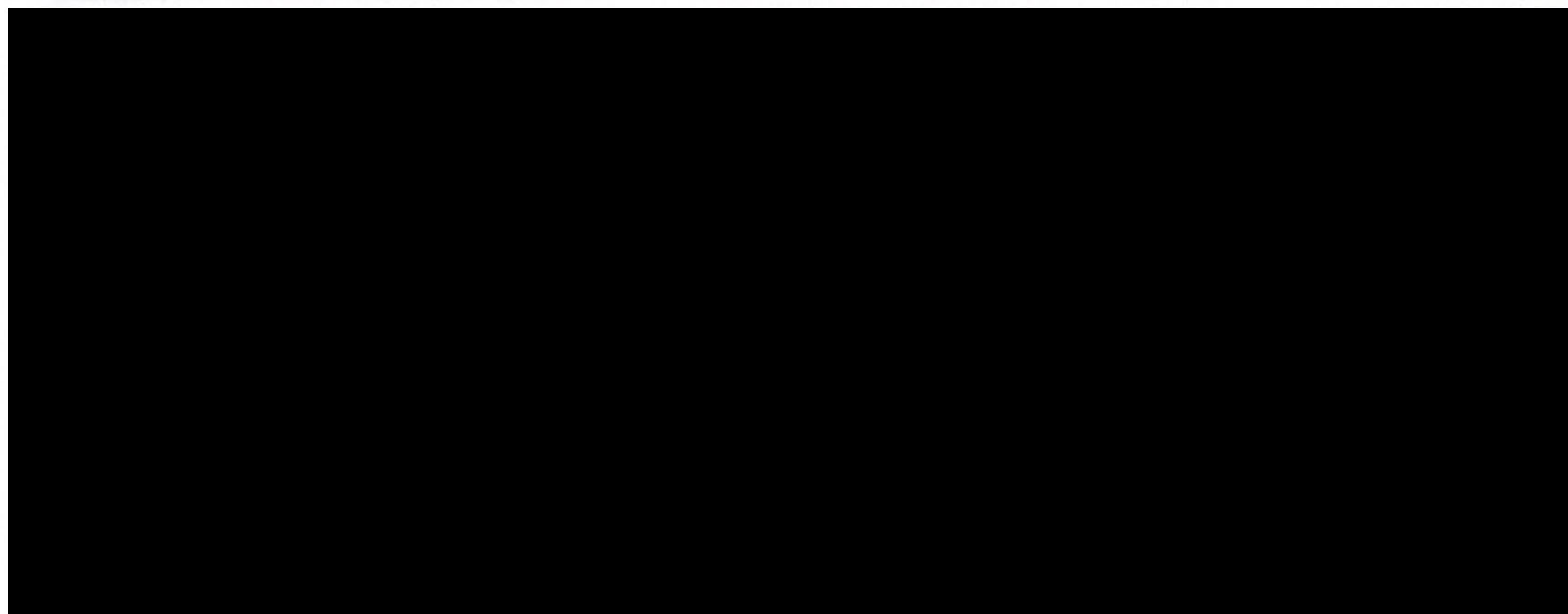
Reserves Policy

The trustee's policy is to maintain reserves to service at least three months running costs and to cover the timing differences between receipts and payments and to allow for any unexpected expenditure. Bank & Cash balance is 7,177 at year end.

Plans for Future Periods

Following completion of the improvement works the focus for the committee is to plan and host further community events over the next year and increase revenue from hall hire for private functions.

Approved by the Trustees on the date below and signed on their behalf by:



Statement of Receipts and Payments - For Period 01/05/2024 - 30/04/2025

Receipts		Note	24/25	23/24
Voluntary Receipts:	Grants	Note 4	£ 2,225	£ 2,160
	Grants (Restricted Funds)	Note 4	£ 113,646	£ -
	Fundraising		£ 3,383	£ 2,527
Receipts from Charitable Activities:	Hall Hire		£ 4,825	£ 7,221
Total Receipts			£ 124,078	£ 11,908
Payments				
Cost of fundraising		Note 5	£ 2,418	£ 2,199
Cost of Charitable Activities		Note 5	£ 6,769	£ 5,255
Cost of Hall Improvements/Repairs		Note 5	£ 134,060	£ 1,852
Governance Costs		Note 5	£ 120	£ -
Total Payments			£ 143,367	£ 9,306
Surplus/Deficit for the year			-£ 19,289	£ 2,602

Statement of Balances as at 30 April 2025

Funds Reconciliation				
Opening Balance			£ 26,466	£ 23,864
Surplus/Deficit for Year			-£ 19,289	£ 2,602
Cash at Bank & In Hand			£ 7,177	£ 26,466
Bank & Cash Balances				
TSB Account 06003625			£ 6,990	£ 26,367
Cash in Hand			£ 187	£ 99
Total Bank & Cash Balances			£ 7,177	£ 26,466

Other Assets (Unrestricted Fund)

There are no other assets

Liabilities (Unrestricted Fund)

There are no other liabilities

The notes on page 5 form an integral part of these accounts

Approved by the trustees on the date below and sign for on their behalf by:

[Redacted Signature]

Treasur

Date:

[Redacted Signature]

Notes to the Accounts – For Year ended 30 April 2025

1. Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

The trustees maintain a single undesignated general fund for all its financial transactions.

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3. Related Party Transactions

No remuneration was paid to the trustees or to any connected persons during the year.

No travel expenses were paid to any trustee during the year.

4. Grants Received

Grants Received	2024/25	2023/24
Fife Council Recurring Grant	£ 2,225	£ 2,160
	£ 2,225	£ 2,160
Grants Received (Restricted Funding)		
4Winds	£ 12,000	
Fife Council	£ 5,000	
Fife Council Climate Adaptation & Energy Grant Scheme	£ 20,000	
Auchtertool Community Trust (ACT)	£ 41,999	
Fie Environmental Trust (FET)	£ 34,646	
	£ 113,646	£ -

5. Expenditure Costs

Expenditure Costs	2024/25	2023/24
Hall Expenses	£ 4,839	£ 3,463
Utilities	£ 3,538	£ 3,084
Insurance	£ 930	£ 907
Servicing & Repairs	£ 2,034	£ 1,387
Fixtures & Fittings		£ 465
Hall Upgrade Project	£ 132,027	
Total	£ 143,367	£ 9,306