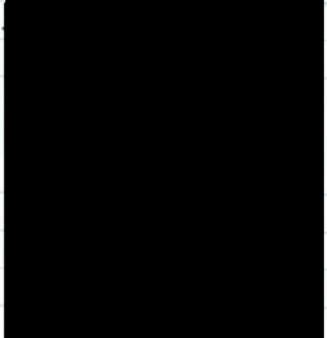


# OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2	
Report to the trustees/members of	Registered charity number	Charity name VICTORIA HALL BRAEMAR ASSOCIATION & BRAEMAR VILLAGE HALL							
On the accounts of the charity for the period		SC010012 & SC053491							
		Period start date				Period end date			
		Day	Month	Year		Day	Month	Year	
		01	04	2024	to	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. 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: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> 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:						Date:	01/05/2025		
Name:									
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.

## 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



## BRAEMAR VILLAGE HALL (SC053491)

### Receipts & Payments Account For the Year Ended 31st March 2025

#### RECEIPTS

	2025	2024
Hall Hire	£21,438.07	£21,246.64
Donations/Grants	£6,139.72	£3,322.11
	£27,577.79	£24,568.75

#### PAYMENTS

Gas	£2,568.29	£1,705.59
Electricity	£2,563.93	£1,794.63
Fire Extinguisher Maintenance	£694.83	£3,545.23
Telephone/Broadband	£1,667.06	£148.40
Performing Rights	£509.92	£243.00
Council Tax	£1,508.74	£934.99
Insurance	£2,423.61	£158.72
General Maintenance	£2,763.49	£5,287.41
Miscellaneous	£1,568.69	£3,693.56
SCIO	£3,053.20	
<b>Total Expenditure</b>	<b>£19,321.76</b>	<b>£17,511.53</b>
Profit	£8,256.03	£7,057.22

General Maintenance	
Cottage	£ 1,789.79
Hall Maintenance	£ 973.70
	<b>£ 2,763.49</b>

Miscellaneous	
Artist Fees	£ 1,492.00
Bar	£ 11.45
Website	£ 25.24
Membership Fees	£ 40.00
	<b>£ 1,568.69</b>

18/11/2025

**VICTORIA HALL BRAEMAR ASSOCIATION (SC010012)**

***(Braemar Village Hall)***

**BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2025**

	<u>2025</u>	<u>2024</u>
B/F Cash at Bank at 1 <sup>st</sup> April	£24,837.11	£21,003.80
Profit (Loss) on the year	£ 8,256.03	£ 3,833.31
	<hr/>	<hr/>
C/F Cash at bank at 31 <sup>st</sup> March	£33,093.14	£24,837.11
	<hr/> <hr/>	<hr/> <hr/>

Approved by the Trustees on .....11/11/2025.....

  
Trustee

## Chairman's Report for year ending 31<sup>st</sup> March 2025

This year has been somewhat dominated by the move to a SCIO "Braemar Village Hall"! This has taken considerably more time and effort than was envisaged. It has been a busy year with increased hall usage. Quite a few external parties used the hall for meetings. Local weekly groups continued use the hall (yoga, circuits, line dancing, country dancing, bowling, choir, Quines, history group, Braemar Care). Generally poor attendance at movies, noted better attendance when the movies were held as a fundraiser. A few travelling drama groups (NEAT), though poorly attended. Birthday parties/Weddings/Fife Arms events – Fashion, Literary And Ursula Weekends. Also the successful Mountain Festival. Plenty of weekend groups which provide a useful source of income. Annual auction raised £1000 boost to funds. Change of gas tank & supplier - cheaper and better service (Gaulds will fill at 50%). External painting didn't happen as the painter reneged on the job, Hydro Fund grant was returned. Now have 2 further estimates for 2026 plus joinery work - likely to be £20k. This sadly we must pass to the SCIO. But otherwise we pass the hall on to the SCIO in good shape and on a sound financial footing.

