

Charity Number: SC 010144

KAMES & DISTRICT RECREATION CLUB

REPORT AND ACCOUNTS

31 October 2025

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period

Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	Nov	2024	To	31	Oct	2025

Reference and administration details

Charity name
Other names charity is known by

Registered charity number

Charity's principal address

KAMES & DISTRICT RECREATION CLUB

SC010144

Tighnafionan

Tighnabruaich

Argyll

Postcode PA21 2EB

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr David Atkins			
2	Mr Graeme Hogg	Treasurer		
3	Mrs Fiona Irvine			
4	Mr Donald McInnes	Secretary		
5	Mrs Fiona MacLeod			
6	Mrs Yve McInnes			
7	Mr Lindsay Towers		App. 29 January 2025	
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The Club is a charitable unincorporated association and the purposes and administration arrangements are set out in our constitution. Day to day activities are overseen by a Management Committee, drawn from the Trustees, which is accountable to the full Board of Trustees.

Trustee recruitment and appointment

The number of Trustees shall not be less than three or more than twenty. In the main they will represent user groups. The trustees shall be entitled, by way of a resolution passed by majority vote at a meeting of the Trustees, to appoint any individual as a trustee. The Trustees shall have power to remove any individual as a Trustee, by way of a resolution passed at a meeting of the Trustees by a majority of three quarters or more of the Trustees then in office. An individual holding office as a Trustee may retire by giving notice in writing to that effect to the secretary to the Trust.

Objectives and activities

Charitable purposes

The trustees shall hold and apply such funds and assets as may from time to time be comprised in the Trust Property, in trust for the following purposes: - a community hall for the use of the inhabitants of the parish of Kilfinan without distinction of political, religious or other opinions.

Summary of the main activities in relation to these objects

The hall is to be used for meetings, lectures and classes and for other forms of recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants. The expenses of creating and administering the Trust, and any tax payable on relation the Trust, shall be met in priority to all other payments and transfers of assets out of the Trust Property.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

In the year, we continued to operate the hall in accordance with our charitable purposes. Activity levels were almost identical to the previous year. Operating costs were lower than the previous year as electricity prices stabilized and fewer general repairs and improvements were incurred.

Fundraising involved staging a number of concerts during the year, principally in conjunction with the Tighnabruaich Players. All contributed to funds and were well supported. There was one additional event which accounted for the increase in receipts.

A project to repair corrosion on the roof, repair defective render on the walls and repaint the exterior of the building was undertaken last year. We are at the planning stage of a major project to improve energy efficiency and resilience.

The absence of any big projects in the year enabled reserves to recover. The energy project will require our investment supported by major grants from external bodies.

Financial review

Brief statement of the charity's policy on reserves

The reserves balance remains in a healthy state. The Committee considers this general fund will enable us to continue to run the Hall at previous activity levels for the forthcoming year and support plans for known and further routine repairs and improvements to the facilities. As noted above, major improvements re energy efficiency will require external finance and additional fundraising. The Committee's aim is to sustain a reserve to maintain the fabric of the building and its contents. As they both age, these costs will continue to rise. It is recognized that further increased usage of the Hall, additional fundraising activities and the identification of external funding sources will continue to be necessary.

Details of any deficit

Donated facilities and services (if any)

No facilities or services were donated in the year. Part of a grant received in a previous year was repaid as actual expenditure fell short of the amount granted.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Donald McInnes

Position (e.g. Chair)

Secretary

Date

13/07/2026

KAMES & DISTRICT RECREATION CLUB

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Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	November	2024		31	October	

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	-				-	100
Legacies					-	-
Grants					-	4,500
Receipts from fundraising activities	2,434				2,434	1,459
Gross trading receipts	8,848				8,848	8,840
Income from investments other than land and buildings	117				117	205
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
					-	-
A1 Sub total	11,399	-	-	-	11,399	15,104
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	11,399	-	-	-	11,399	15,104
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	6,752				6,752	8,689
Investment management costs					-	
Payments relating directly to charitable activities					-	11,205
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	6,752	-	-	-	6,752	19,894
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	6,752	-	-	-	6,752	19,894
Net receipts / (payments)	4,647	-	-	-	4,647	(4,790)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	4,647	-	-	-	4,647	(4,790)

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	7,948	-			7,948	12,738
	Surplus / (deficit) shown on receipts and payments account	4,647	-			4,647	(4,790)
						-	
						-	
	Cash and bank balances at end of year	12,594	-	-	-	12,594	7,948
	(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

Graeme Hogg

Graeme Hogg

13/7/20

KAMES & DISTRICT RECREATION CLUB

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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 £
General donations	100				100	100
For purchase of new indoor bowling equipment					-	
					-	
					-	
Total	100	-	-	-	100	100
	reference	-	-	-	reference	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
For repairs to roof, and render and repainting of building		4,500	4,500	4,500
			-	
			-	
			-	
Total	-	4,500	4,500	4,500
	-	reference	reference	-

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	2,434				2,434	1,459
Gross trading receipts	8,848				8,848	8,840
					-	
					-	
					-	
					-	
					-	
Total	11,282	-	-	-	11,282	10,299
	reference error	-	-	-	reference error	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 £
For repairs to roof and render and repaint of building (2024)					-	11,205
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	11,205
	-	-	-	-	-	-

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	-				-	100
Legacies					-	
Grants					-	4,500
Receipts from fundraising activities	2,434				2,434	1,459
Gross trading receipts	8,848				8,848	8,840
Income from investments other than land and buildings	117				117	205
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	11,399	-	-	-	11,399	15,104
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	11,399	-	-	-	11,399	15,104
Payments						
Expenses for fundraising activities					-	
Gross trading payments	6,752				6,752	8,689
Investment management costs					-	
Payments relating directly to charitable activities					-	11,205
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	6,752	-	-	-	6,752	19,894
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	6,752	-	-	-	6,752	19,894
Net receipts / (payments)	4,647	-	-	-	4,647	(4,790)
Transfers to / (from) funds						
Surplus / (deficit) for year	4,647	-	-	-	4,647	(4,790)

Nature and purpose of funds

Funds are generated to maintain and improve the facilities of the hall.

KAMES & DISTRICT RECREATION CLUB

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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
Receipts						
Donations					-	
Legacies					-	
Grants					-	4,500
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	-	-	-	-	-	4,500
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	4,500
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	11,205
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	11,205
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	11,205
Net receipts / (payments)	-	-	-	-	-	(6,705)
Transfers to / (from) funds					-	6,705
Surplus / (deficit) for year	-	-	-	-	-	-

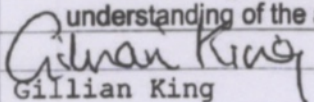
Nature and purpose of funds

Repairs were carried out to the roof and the render and the whole exterior of the building was redecorated.

APPENDIX 3

OSCR

Scottish Charity Regulator

		Independent examiner's report on the accounts v2						
Report to the trustees/members of		KAMES & DISTRICT RECREATION CLUB						
Registered charity number		SC010144						
On the accounts of the charity for the period		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		01	November	2024	to	31	October	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:						Date:	13/7/26	
Name:		Gillian King						
Relevant professional qualification(s) or body (if any):		Chartered Accountant						
Address:		5 Redlands Terrace						
		Glasgow						
		G12 ORW						

*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

A large rectangular box for disclosure. A diagonal line is drawn from the bottom-left towards the top-right. On the left side of the line, there is a handwritten mark resembling a stylized 'h'. On the right side of the line, there is a handwritten mark resembling a stylized 'h' followed by a period.