

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE
DUFFUS VILLAGE HALL AND PLAYING FIELD ASSOCIATION**

I report on the accounts of the charity for the year ended 31 December 2025, which comprise the Receipts and Payments Account and the Statement of Balances.

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.

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 seeking explanations from you as 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.


In the course of my examination, no matter has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:

(i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and

(ii) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Independent Examiner
The Long Partnership
4 North Guildry Street
Elgin
Moray
IV30 1JR

18 February 2026

DUFFUS VILLAGE HALL AND PLAYING FIELD ASSOCIATION
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

	Unrestricted funds £	Restricted funds £	Designated funds £	2025 £	2024 £
Receipts					
Hires	18,852	0	0	18,852	20,038
Fundraising activities	258	0	0	258	210
200 Club	960	0	0	960	4,048
Events	5,890	0	0	5,890	4,709
Donations	644	0	0	644	645
Grants	7,000	0	0	7,000	0
Bank interest	2,560	0	0	2,560	1,073
Total receipts	36,164	0	0	36,164	30,723
Payments					
Donations	500	0	0	500	715
Events	3,522	0	0	3,522	1,785
200 Club	2,070	0	0	2,070	5,142
Covid expenses	0	403	0	403	327
Christmas light costs	0	130	0	130	435
Charitable activities	26,834	0	174	27,008	12,426
Governance costs - independent examiner's fee	389	0	0	389	324
	33,315	533	174	34,022	21,154
Purchase of fixed assets	2,141			2,141	0
Total payments	35,456	533	174	36,163	21,154
(Deficit)/surplus for the year	708	(533)	(174)	1	9,569

DUFFUS VILLAGE HALL AND PLAYING FIELD ASSOCIATION
STATEMENT OF BALANCES
AS AT 31 DECEMBER 2025

	Unrestricted funds £	Restricted funds £	Designated funds £	2025 £	2024 £
Cash and bank balances at start of year	50,022	25,517	12,839	88,378	78,809
(Deficit)/surplus for the year	708	(533)	(174)	1	9,569
Cash and bank balances at end of year	<u>50,730</u>	<u>24,984</u>	<u>12,665</u>	<u>88,379</u>	<u>88,378</u>
Cash and bank balances breakdown:					
Bank of Scotland	50,623	24,984	12,665	88,272	56,648
Nationwide	0	0	0	0	31,636
Cash in hand	107	0	0	107	94
	<u>50,730</u>	<u>24,984</u>	<u>12,665</u>	<u>88,379</u>	<u>88,378</u>
Fixed assets					
Fixed assets at cost				<u>3,469</u>	<u>1,328</u>

Restricted funds

Restricted funds comprise the following unexpended balances of grants held for specific purposes:

	Balance at 1 January 2025	Incoming resources	Resources expended	Balance at 31 December 2025
Moray Council - Covid Grant	23,567		(403)	23,164
Public Fund - Christmas Light Fund	<u>1,950</u>		<u>(130)</u>	<u>1,820</u>
	<u>25,517</u>	<u>0</u>	<u>(533)</u>	<u>24,984</u>

The purpose of the restricted funds are as follows:

Covid Grant

Funded by Moray Council for the costs related to providing Covid protection measures.

Christmas Light Fund

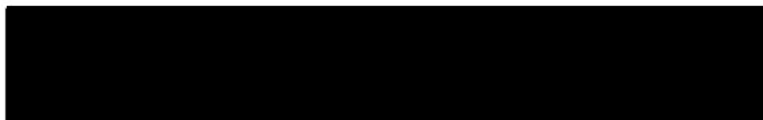
Funded by the public donation for the maintenance and upkeep of Duffus Christmas Lights.

Designated funds

Designated funds comprise the following amounts set aside by the trustees for major projects to do with the hall:

	Balance at 1 January 2025	Incoming resources	Resources expended	Balance at 31 December 2025
Alex Hannah Bequest Fund	12,839	0	(174)	12,665
	<u>12,839</u>	<u>0</u>	<u>(174)</u>	<u>12,665</u>

The accounts were approved by the trustees on 18 February 2026.



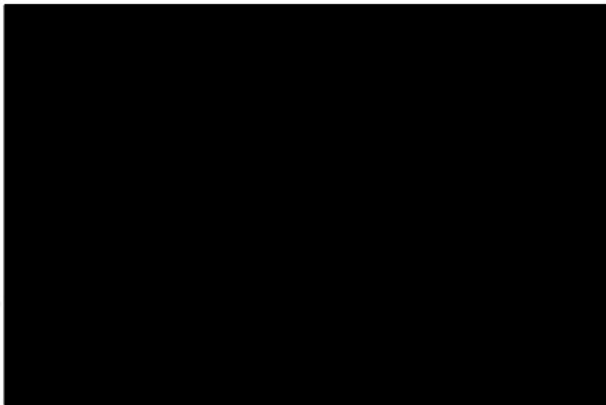
Trustees Annual Report

Duffus Village Hall and Playing Field Association

Charity no: - SCO 14059

Year: 1st January 2024– 31 December 2025

Trustees



Recruitment and appointment of trustees

The Chairman is elected at the Annual General Meeting, which is held in April each year. The other two Trustees are deemed by the trust deed as whoever hold the position of Local Councillor and a committee member respectively at the time of AGM.

Governing Document

Duffus Hall is a trust with its own written constitution. We are in the process of moving from Trust status to a SCIO. (Scottish Charitable Incorporated Organisation).

Charitable Purposes

The Committees aim is the upkeep and running of the Hall for educational, recreational and social benefits of the village and wider parish as laid down in our trust deed.

Activities and Maintenance

2026 was a very successful year for the hall with many private hires, kid's parties, weddings, and training days. These outside hires contribute greatly to the hall finances and help to keep costs down for the regular hires.

Regular hires include Bowls, Scottish dancing, Ball group, SWI, Art class, Pilates and yoga.

The committee have run 9 coffee mornings since Jan 2025

Two quiz nights, three live music events and a Halloween Party.

Many thanks go to those people involved for raising extra cash and engaging locals to come along to the hall.

The Hall continues to run a 200 club with monies raised contributing to the defibrillators upkeep, Christmas lights, village and playing field maintenance

Gordonstoun school also have been using the hall on a Wednesday afternoon as part of the Duke of Edinburgh award scheme

Maintenance as always is ongoing any lights that need replaced are now low energy, several kitchen appliances have been replaced, fridges, a printer was purchased also purchased.

The gas cooker and gas tank were removed, primarily because of inspection and compliance costs, a new electric cooker was purchased.

A salt gritter was purchased for hall and village use and a set of portable scaffolding to assist with maintenance .

An outside firm was brought in to clean all the 138 soft chairs and lesser hall carpet £500.

The village hall is responsible for the playing field and surrounding areas. After a couple of issues being reported with the big trees a tree survey was carried out. Resulting in two large beech trees having to be removed and remedial work on 4 others done, total cost to the hall was £3500.

An approach was made to Elgin college UHI for picnic benches. They kindly supplied three for material costs only. The committee was very grateful, and they are now situated in the playing field for all to enjoy.

We were successful in applying for a grant from the National Lottery Community Fund £6500. To replace the front door and several windows in the entrance porch.

2026

Hall bookings are looking good again for 2026 no major work is for seen and the challenge to get locals in the hall continues.

No price increases were issued for 2025 and 2026 should be the same as the hall diary is very busy again.

A new grant application has been started for Solar Panels, Battery storage and Air Source Heat Pumps.

A Piano is also going to be purchased; this has been identified as a future asset and money source through hires.

Reserves

The current accounts held a credit balance of £88272.49 at 30th December 2025. This represents an amount we consider adequate to cover any major maintenance item or other unforeseen problems.

Approved by Trustees

