

SPEYMOUTH VILLAGE HALL

**Financial Statements
For the Year Ended
30 September 2025**

Scottish Charity No: SC015172

SPEYMOUTH VILLAGE HALL
Year ended 30th September 2025

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SPEYMOUTH VILLAGE HALL
Annual report of the Committee
Year ended 30th September 2025

Scottish Charity Number SC015172

Structure and governance

The organisation is an unincorporated association which is also registered as a charity.

Objectives and Activities

To provide a meeting place and facilities for the neighbourhood in order to support the physical and mental training and recreational needs of the residents, and to encourage the social, moral and intellectual development of the community and thereby foster a community spirit for the achievement of these and other similar objects as may be, by law, deemed to be charitable.

Principal Office

Chair	Brian Johnston	
Secretary	Melissa Carr	(Resigned Nov 2024)
Minutes Secretary/ Treasurer	Jacqueline MacKenzie	(Appointed Minutes Secretary Nov 2024)
Bookings	Debbie Smith	
Flower show	Ronald Smith	(Resigned Nov 2024)

Members

Davie Steele	(Resigned Nov 2024)
Stuart Thomson	(Resigned Sept 2025)
Jeanette Henderson	(Resigned Sept 2025)
Kevin Smith	
David Mulholland	
Lorna Main	
Paula Bruce	
Billy Reid	Hiring club representative
George Coupland	Hiring club representative

Reserves policy

Unrestricted funds are fund available for the charity to spend on any charitable activity and purpose.
Restricted funds (when held) are only available to spend on a designated activity or for a designated purpose.

Activities and performance

The Hall has been used on a regular basis by the community, in the form of Clubs hiring the facility mainly on weekdays. Weekends are normally busy with social gatherings and fundraising events e.g tombola's, ladies days and indoor markets.

As we wish to reduce our carbon footprint and reduce our electricity bills, we applied to and was approved by the Scottish Government for a CARES grant to install PV panels and associated battery storage in September 2024. These were installed are are now in use within the year to 30th September 2025.

Approved and signed on behalf of the committee -



Chair At the AGM - Brian (Pele) Johnston

Date 7/3/26

SPEYMOOUTH VILLAGE HALL

Independent Examiner's Report to the Trustees of Speymouth Hall Association

I report on the accounts of the charity for the year ended 30 September 2025 which are set out on pages 3 to 4.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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

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.

Melanie Francis ACCA

Member of the Association of Certified Chartered Accountants

On behalf of Goldwells Ltd

Wards House, Wards Road, Elgin, Moray IV30 1NL

Date

SPEYMOUTH VILLAGE HALL
Income & Expenditure Statement
As at 30th September 2025

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Receipts				
Donations	-	-	-	950.00
Grant Income	-	25,208.80	25,208.80	-
Receipts from fundraising activities	11,772.08	-	11,772.08	8,584.30
Income from charitable activities	-	-	-	5,897.75
Sundry receipts	-	-	-	100.00
Paypal income	-	-	-	526.00
Interest received	23.92	-	23.92	111.65
Total receipts	11,796.00	25,208.80	37,004.80	16,169.70
Payments				
Expenses for fundraising activities	1,217.27	-	1,217.27	4,354.01
Payments relating to charitable activities:				
Heat, light and power	918.94	-	918.94	8,930.00
Repairs and Maintenance	1,674.68	-	1,674.68	456.00
Hall refurbishment	815.37	-	815.37	1,130.64
Hall Cleaning / Products	961.72	-	961.72	1,103.48
Insurance Costs	586.49	-	586.49	594.95
Telephone & Broadband	333.23	-	333.23	539.82
Licences, testing and subscriptions	309.14	-	309.14	455.08
Sundry	-	-	-	582.67
Paypal fees	3.07	-	3.07	3.54
Governance costs:				
Independent examination	480.00	-	480.00	-
Subtotal	7,299.91	-	7,299.91	18,150.19
Purchases of fixed assets:				
Solar Panels, Battery Storage & Installation	5,621.80	25,208.80	30,830.60	-
Subtotal	5,621.80	25,208.80	30,830.60	-
Total payments	12,921.71	25,208.80	38,130.51	18,150.19
Net receipts	(1,125.71)	-	(1,125.71)	(1,980.49)
Transfers to/ (from) funds	-	-	-	-
Deficit for the year	(1,125.71)	-	(1,125.71)	(1,980.49)

SPEYMOUTH VILLAGE HALL
Statement of balances
As at 30th September 2025

	Note	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Bank accounts and cash in hand					
Opening balances		18,177.62	-	18,177.62	20,158.11
Deficit for year		(1,125.71)	-	(1,125.71)	(1,980.49)
Closing balances	1	17,051.91	-	17,051.91	18,177.62

		Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
<u>RESERVES</u>					
Unrestricted funds	2	17,051.91	-	17,051.91	18,177.62
Restricted funds	3	-	-	-	-
Closing balances		17,051.91	-	17,051.91	18,177.62

Assets - At Cost

Defibrillator	2,664.00	-	2,664.00	2,664.00
CCTV	1,950.00	-	1,950.00	1,950.00
Solar Panels, Battery Storage & Installation	30,830.00	-	30,830.00	-
	35,444.00	-	35,444.00	4,614.00

Approved and signed on behalf of the committee -



Chair At the AGM - Brian (Pele) Johnston

Date 7/3/26

SPEYMOOUTH VILLAGE HALL
Notes to the Accounts
As at 30th September 2025

1.	BANK ACCOUNTS	2025	2024
	Bank Current Account	13,623.16	8,101.65
	Bank deposit account	1,004.06	8,980.14
	Paypal Account	2,424.69	1,095.83
		<u>17,051.91</u>	<u>18,177.62</u>

2.	UNRESTRICTED FUNDS					
		Balance at 01.10.2024	Incoming resources	Outgoing resources	Transfer of funds	Balance at 30.09.2025
	General funds	18,177.62	11,796.00	(12,921.71)	-	17,051.91

3.	RESTRICTED FUNDS					
		Balance at 01.10.2024	Incoming resources	Outgoing resources	Transfer of funds	Balance at 30.09.2025
	CARES	-	28,208.80	(28,208.20)	-	-

The CARES grant that was received in the year was for the purpose of purchasing the solar panel, battery storage and the installation of these items. The grant was fully spent within the year.