

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF KENTALLEN & DUROR COMMUNITY SCIO

I report on the accounts of the charity for the year ended 30 September 2025 which are set out herewith.

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 in the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation of the 2006 Accounts Regulations does not apply.

It is my responsibility to examine the accounts 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 in 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
 - 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.

Signature



Name

Relevant Qualification/
Professional Body (if any)

Retired

Address

Pineapple House
Duror
nr Appin
Argyll & Bute
PA38 4BP

Date

29/1/26

KENTALLEN & DUROR COMMUNITY SCIO (SCO 25839)

Receipts and Payments Accounts for Year ending 30th September 2025

Statement of Balances for Year ending 30th September 2025

Bank and Cash in Hand	<u>2024 - 25</u>	<u>2023 - 24</u>
Opening Balances	£ 21,355.45	21,400.30
Deficit/ surplus for year <i>surplus</i>	£ 8,160.68	-44.85
	<u>£ 29,516.13</u>	<u>£ 21,355.45</u>
Reserves:		
Current Account no. 10870243	29516.13	21,355.45
Closing Balance	<u>£ 29,516.13</u>	<u>£ 21,355.45</u>

Approved by the Board of Trustees and signed on their behalf

Position: TREASURER

Date: 29 Jan 2026

NOTES:

KENTALLEN & DUROR COMMUNITY SCIO (SCO 25839)

Receipts and Payments Accounts for Year ending 30th September 2025

Statement of receipts and payments

Receipts	<u>2024 - 25</u>	<u>2023 - 24</u>
Fundraising	12726.48	15067.06
Hall Hire	10772.50	9501.02
Donations	220.00	402.70
Ragbag	214.00	130.50
Grants/Bank Interest/Misc	2240.00	9720.00
Solar Panel Income (from 2021)	523.48	558.64
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	£ 26,696.46	£ 35,379.92
	=====	=====

Payments

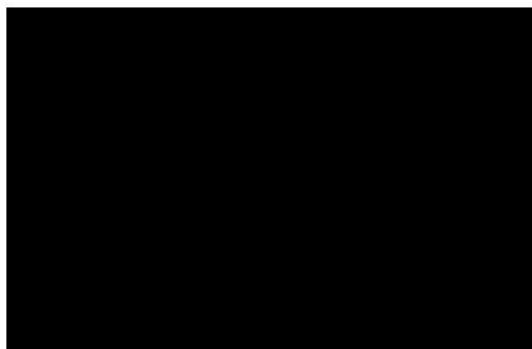
Fundraising Expenses	3186.71	4316.06
Heating (wood pellets)	992.25	2134.50
Electricity	1001.53	1532.86
Cleaning	2165.25	1265.30
Phone	578.93	520.33
Ragbag/Gifts/Miscellaneous	299.04	318.29
Music Licence	851.18	469.60
Maintenance	4050.81	5017.53
Improvements	3482.16	17364.41
Insurance	1810.14	1679.91
Inspections/Legal	117.78	805.98
Water	0.00	0.00
Donations to Third Parties	0.00	0.00
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	£ 18,535.78	£ 35,424.77
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Deficit/Surplus for Year	£ 8,160.68	-£ 44.85
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Kentallen & Duror Community Centre SCIO (SCO25839)

Trustee Report to Members

Year ended 30th September 2025

Trustees as at date of report



Constitution, structure, governance and management

There have been no changes in the year being reported upon other than the resignation of [REDACTED] as a Trustee.

Charitable purpose of SCIO

Again no changes in the year under review

Activities

After a number of years of significant spend upgrading both the Hall and the surrounding grounds, this improvement expenditure slowed in year ending September 2025. However £3482 was expended on upgrading the vinyl flooring in both the entrance area and the Ladies toilet.

The level of fund raising activities and Hall rental were in line with the prior year

Future Plans

There are currently no plans for significant enhancement expenditure (or grant applications) in the year to September 2026. However amendments to the constitution are under review in anticipation of a closer working relationship with the Community Council on projects extending beyond Hall management. Any changes to the constitution will be put to members who will have a vote at an EGM. No such extended projects are currently under review by the Trustees

Remuneration and Expenses

No trustees have received remuneration or expenses other than for reimbursement of approved expenditure on behalf of the Community Centre

Reserves

There were significant reductions in both income and expenditure in the year driven by less enhancement costs and the resultant absence of grants received.

However reserves grew healthily to show a closing balance of £29516, an increase of £8161 on the prior year-end. A detailed income and expenditure account is enclosed.

Approved by the Trustees and signed on their behalf

Name [REDACTED]

Position Chairperson

Signature

Date