

CARRON COMMUNITY HALL COUNCIL

Receipts and Payments Account for the year ended 4th October 2025

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Receipts		
Fundraising	-	566.02
Hall Rental - Craft Group	-	391.00
Hall Rental - Shooting Parties	-	-
Hall Rental - Other	454.00	327.50
Donations	30.00	399.23
Miscellaneous	932.00	1,177.80
Petty Cash	-	-
Total Receipts	<u>1,416.00 ✓</u>	<u>2,861.55</u>
Payments		
Registrations	20.00	40.00
Fundraising Expenses	100.00	231.00
Supplies/Equipment	-	2.71
Utilities	1,185.16	1,962.00
Petty Cash	-	-
Insurance	837.03	800.93
Maintenance	869.82	1,421.93
Miscellaneous	646.00	722.00
Total Payments	<u>3,658.01 ✓</u>	<u>5,180.57</u>
(Deficit) / Surplus for year	<u>- 2,242.01</u>	<u>- 2,319.02</u>

All funds are unrestricted ✓

CARRON COMMUNITY HALL COUNCIL

Statement of Balances as at 4th October 2025

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Bank and cash in hand		
Opening balances - bank account	13,948.51	16,267.53
Opening balances - cash	-	-
(Deficit) / Surplus for year	- 2,242.01	- 2,319.02
Closing balances	11,706.50	13,948.51

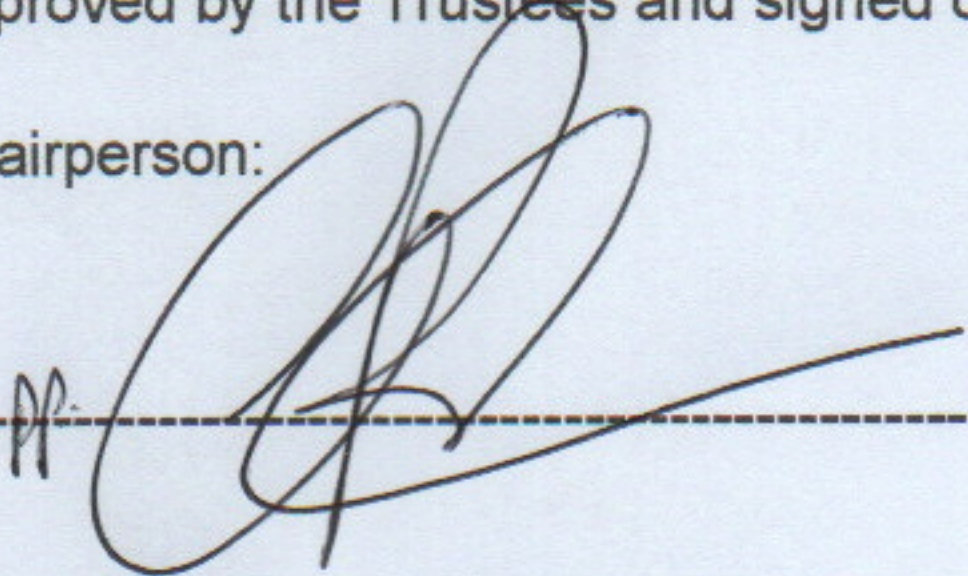
Assets

Equipment	note 2	-	-
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All funds are unrestricted

Approved by the Trustees and signed on their behalf:

Chairperson:



Notes to the accounts of the Carron Community Hall Council

Note 1 The accounts following the cash accounting principle (non accrual) and therefore reflect the actual monies received and paid in the time period.

Note 2 The assets shown represent the current year's expenditure in equipment and toys. It is felt that the nature of these assets is such the their value would not be material beyond one year.

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 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 following accounting records kept by the Carron Community Hall Council and a comparison of the accounts prepared 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
 - to prepare accounts which accord with the accounting records and comply with the Regulation 9 of the 2006 Accounts Regulationhave 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:

Date:

P. H. Weir

1st June 2022

Pippa Weir
Seaford Villa
Carron
Aberdeen
AB36 7QP

Independent Examiner's Report to the Trustees of Carron Community Hall Council

I report on the accounts of the Carron Community Hall Council for the year ended 4th October 2025, which consist of a Receipts and Payments statement, a Statement of Balances and the notes pertaining to them.

Respective responsibilities of the trustees and the 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. 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)

An examination includes a review of the following accounting records kept by the Carron Community Hall Council and a comparison of the accounts prepared 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

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~ 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 the Regulation 9 of the 2006 Accounts Regulation

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:

Date:

P. M. Weir

1st June 2026.

Pippa Weir
Seaforth Villa
Carron
Aberlour
AB38 7QP