

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2024		31	12	2024

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	50,000				50,000	7,500
Legacies					-	
Grants	5,119				5,119	115,293
Receipts from fundraising activities	5,398				5,398	6,067
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings	3,081				3,081	1,145
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	63,598	-	-	-	63,598	130,005
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	63,598	-	-	-	63,598	130,005
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	12,472				12,472	11,235
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
Upgrade property project	6,201				6,201	188,626
A3 Sub total	18,673	-	-	-	18,673	199,861
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	18,673	-	-	-	18,673	199,861
Net receipts / (payments)	44,925	-	-	-	44,925	(69,856)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	44,925	-	-	-	44,925	(69,856)

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	10,776				10,776	80,632
	Surplus / (deficit) shown on receipts and payments account	44,925				44,925	(69,856)
						-	
						-	
	Cash and bank balances at end of year	55,701	-	-	-	55,701	10,776
	(Agree balances with receipts and payments account(s))						
B2 Investments	Details			Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £	
				Total	-	-	
B3 Other assets	Details			Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
				Total	-	-	-
B4 Liabilities	Details			Fund to which liability relates	Amount due to nearest £	Last year to nearest £	
				Total	-	-	
B5 Contingent liabilities	Details			Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £	
				Total	-	-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name				Date of approval	
						30/01/26	

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Upgrade furniture	East Nairnshire CO ENCOMM	3	5,119
Total			5,119

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	
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Authority under which paid

£

C3b Trustee remuneration - details

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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Number of trustees

£

C4b Trustee expenses - details

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)



C6 Other information

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APPENDIX 3

OSCr

Office of the Scottish Charity Regulator

Report to the trustees/members of		Independent examiner's report on the accounts v2						
Registered charity number		Charity name						
On the accounts of the charity for the period		FORNIGHTY VILLAGE HALL						
Set out on pages		SC037662						
		Period start date			Period end date			
		Day	Month	Year		Day	Month	Year
		01	01	2024	to	31	12	2024
		(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. 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 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 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: <ul style="list-style-type: none"> 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: 9/12/2025	
Name:								
Relevant professional qualification(s) or body (if any):								
Address:								

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

Fornightly Hall
Management Committee
Annual Trustees Report

For the year ending 31st December 2024

The hall continued to increase its footfall. It was selected by Film Hub Scotland and film Forres to host two films – Eadie and Yesterday. The cost of the films was covered and any money raised went to the hall. The hall was again used to host a series of craft workshops with the Nairn Book and Art project. This year the theme being Insects.

A grant from ENCOMM was secured to help with an upgrade to the hall chairs – replacing the plastic seats with more comfortable chairs and purchasing some more tables to upgrade the unsafe wooden tables. Additionally, the hall received a donation from a local through the Crossroads Charity of £50,000 to enable the hall to start up a community café. Planning for starting up a café is ongoing.

Fundraising for the hall continued with musical evenings – Wildwood Jack, Simon Kempster and RAF Lossiemouth Wind Band.

Regular clubs and classes continued – Pilates, DanceFit, Table Tennis, Wildlife group, Knit n Natter, Book Club and Indoor Bowling in the winter.



Trustee

January 2026