

Cookney Public Hall

(A Company limited by guarantee)

Report and Financial Statements For the year to 30 September 2025

Charity number SC041175
Company number SC365163

Cookney Public Hall

(A Company limited by guarantee)

Financial Statements

For the Year to 30 September 2025

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Cookney Public Hall

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Legal and Administrative Information

Reference and Administrative Information

Charity Name: Cookney Public Hall

Charity Registered Number: SC041175

Company registration number: SC365163

Registered Office: Cairngarroch
Netherley
Stonehaven
Aberdeenshire
AB39 3SA

Directors

William Angus

David Henry Moir

George Robertson Murison

Ian Thomson

Stephen Davies (Appointed 25th March 2025)

Accountant: Raymond Cowan, Greendams Cottage, Drumoak, Banchory, AB31 5HQ

Bankers: Bank of Scotland, PO Box 1000, BX2 1LB

Solicitors: Raeburn Christie Clark and Wallace, 1 Market Lane, Stonehaven AB39 2BY

Cookney Public Hall

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Directors Report

Purpose of the Organisation

Advancement of Citizenship and/or Community Development through the provision of recreational facilities.

Objects of the Organisation

For the benefit of the public, without distinction of sex, sexuality, political, religious or other opinion by associating with local statutory authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities, or assist in the provision of facilities, in the interest of social welfare for education, health, recreation and other leisure-time occupation so that their condition of life may be improved; to advance citizenship and/or community development in the Parish of Cookney and its environs through securing the use, maintenance and management of Cookney Public Hall.

Review of the Year

The directors have been active during the year with regular meetings each month. The maintenance and upkeep of the hall is the main focus of attention.

One director, William Angus, stood down at the AGM and was re-elected unopposed.

The company has operated the hall during the period successfully. A deficit of £594 has been generated in the financial year, mainly due to significant additional expenditure incurred in relation to utilities. The used clothing collection bin has raised £252 this year which will go towards the continued refurbishment of the hall.

The success of the hall was in part due to the management committee, Friends of Cookney Hall, who organised two events during the year. The annual Burns Supper and a Hogmanay Ceilidh. Both of the events were very popular and were well attended by the local community.

The hall continues to be well used with several local groups having regular booking such as the local Bowling Club, Pilates and Yoga. The hall is also used as a polling station during elections. These all continue to raise the profile of the hall as a venue for all local activities.

The directors look forward to the continued increase in use and success of the hall, and to carry on supporting the local community.

Reserve Policy

The board of directors has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the charity should amount to approximately six months of the resources expended. At this level, the board of directors feel that it should be able to continue the current activities of the charity in the event of a significant drop in funding. It would obviously be necessary to consider how the funding would be replaced or activities changed. The directors are pleased to note that free reserves at the end of the financial year exceed this level.

On behalf of the Board

W G Angus

Date:

William J. Angus.
31/03/26

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Independent Examiner's Report to the Directors of Cookney Public Hall

I report on the accounts of the charity for the year to 30 September 2025 which are set out on pages 7 to 11.

Respective responsibilities of directors and examiner

The charity's directors 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 directors consider that the audit requirement of Regulation 10(1) (a) to (c) 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.

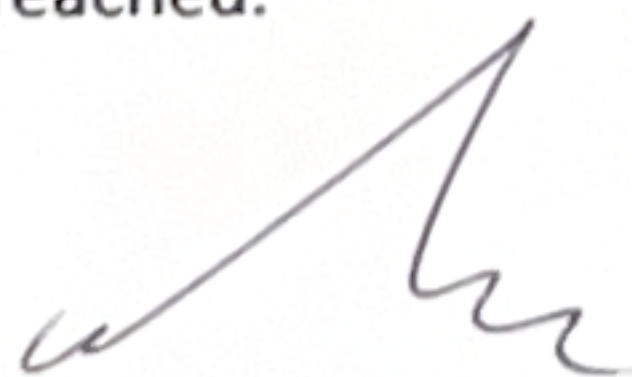
Basis of independent examiner's statement

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 directors 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.



Name: Raymond Cowan
Chartered Accountant (Institute of Chartered Accountants of Scotland)

Address: Greendams Cottage, Drumoak, Banchory, AB31 5HQ

Date: 05/04/26

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Statement of Financial Activities for the Year to 30 September 2025

		2025			2024
		Unrestricted Funds £	Restricted Funds £	Total £	Total £
INCOME RESOURCES					
Voluntary Income					
Donations		-	-	-	-
Bank Interest		782	-	782	906
Proceeds from sale of staging		360	-	360	-
Meikle Carewe Grant - Projector		-	2,336	2,336	-
		1,142	2,336	3,478	906
Activities for generating funds					
Fund Raising	2	12,726	-	12,726	13,225
		12,726	-	12,726	13,225
TOTAL INCOMING RESOURCES		13,868	2,336	16,204	14,131
RESOURCES USED					
Property					
Utilities		7,574		7,574	1,266
Hall Maintenance & Running		1,859		1,859	1,371
Insurance		1,155		1,155	1,205
Other Costs		3,666		3,666	7,861
Depreciation	3	1,727	817	2,544	4,274
		15,981	817	16,798	15,977
Governance Costs					
Legal Costs		-	-	-	-
		-	-	-	-
TOTAL RESOURCES USED		15,981	817	16,798	15,977
NET INCOMING/(OUTGOING) RESOURCES		-2,113	1,519	-594	-1,845
Total funds brought forward		52,044	938	52,982	54,827
Transfer between funds					
TOTAL FUNDS CARRIED FORWARD		49,931	2,457	52,388	52,982

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Balance Sheet as at 30 September 2025

		2025	2024
		£	£
Fixed Assets			
Tangible assets	3	7,132	7,000
Current Assets			
Cash at bank and in hand		45,256	45,982
Creditors: amounts falling due within one year		0	0
Net Current Assets		45,256	45,982
Net Assets		<u>52,388</u>	<u>52,982</u>
Funds			
Unrestricted		49,931	52,044
Restricted		<u>2,457</u>	<u>938</u>
		<u>52,388</u>	<u>52,982</u>

For the year ending 30 September 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the directors on 31/03/26

SIGNED ON BEHALF OF THE BOARD:

Name: W G Angus
Date:

William G. Angus
31/03/26

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Notes to the Financial Statements for the Year Ended 30 September 2025

(These notes form part of the financial statements)

1. Accounting Policies

Basis of measurement and preparation of accounts

The accounts have been prepared under the historic cost convention and in accordance with applicable accounting standards.

These financial statements for the year ended 30 September 2025 are prepared in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland.

Going Concern

The financial statements have been prepared on a going concern basis as the Directors have considered the financial projections to 30 September 2026 which are based on the future prospects and funding of the charity. Based on these projections, the Directors are satisfied that the financial needs of the charity should be met from within its current facilities and agreements and therefore the going concern basis is appropriate for the preparation of these financial statements.

Depreciation

Depreciation is calculated to write off the cost, less estimated residual values of tangible fixed assets over their estimated useful lives to the company. The annual depreciation rates and methods are as follows:-

Property Improvements	10 years
Equipment	5 years

2. Fund Raising Activities

During the year the company undertook the following fund raising activities:

Fund Raising Activities	2025	2024
Hall Rent	6,459	5,457
Quiz Night	-	209
Nathans Rag Bag Clothes collection	252	166
Burns Night	3,285	3,145
Centenary Dinner	-	2,280
Hogmanay Ceilidh	2,730	1,968
	<u>12,726</u>	<u>13,225</u>

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Notes to the Financial Statements for the Year Ended 30 September 2025 (continued)

(These noted form part of the financial statements)

3. Tangible Assets

	Property Improvements	Equipment	Total
Cost			
As at 1 October 2024	89,028	6,216	95,244
Additions	234	2,442	2,676
At 30 September 2025	89,262	8,658	97,920
Depreciation			
As at 1 October 2024	84,774	3,470	88,244
Charge for the year	812	1,732	2,543
At 30 September 2025	85,586	5,202	90,787
Net Book Value			
At 30 September 2025	3,676	3,456	7,132
At 30 September 2024	4,254	2,746	7,000

	Property Improvements	Equipment	Total
Cost			
As at 1 October 2023	89,028	6,216	95,244
Additions	0	0	0
At 30 September 2024	89,028	6,216	95,244
Depreciation			
As at 1 October 2023	81,743	2,227	83,970
Charge for the year	3,031	1,243	4,274
At 30 September 2024	84,774	3,470	88,244
Net Book Value			
At 30 September 2024	4,254	2,746	7,000
At 30 September 2023	7,286	3,988	11,274

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Notes to the Financial Statements for the Year Ended 30 September 2025 (continued)

(These noted form part of the financial statements)

4. Funds

	Opening balance £	Income in year £	Expenditure in year £	Fund Transfer £	Closing balance £
Restricted funds					
Aberdeenshire Council	220	0	-110	0	110
Meikle Carewe	718	0	-239	0	479
Meikle Carewe 2	0	2,336	-468	0	1,868
Total restricted funds	938	2,336	-817	0	2,457
Unrestricted reserves	52,044	13,868	-15,981	0	49,931
Total funds	52,982	13,868	-16,798	0	52,388

Aberdeenshire Council
The grant from Aberdeenshire Council went towards a defibrillator for the hall.

Meikle Carewe
The grant from Meikle Carewe contributed towards the cost of a new noticeboard.

Meikle Carewe 2
The grant from Meikle Carewe contributed towards the cost of a new projector, screen, amplifier and mixer.