

**Company No: SC369912**

**Charity No: SC041321**

# **WHITEKIRK COMMUNITY COMPANY**

**A company limited by guarantee**

## **ANNUAL REPORT and FINANCIAL STATEMENTS**

**For the year ended 30 June 2025**

**Company No: SC369912**

**Scottish Charity No: SC041321**

**WHITEKIRK COMMUNITY COMPANY**  
**Financial Statements**  
**Year 1<sup>st</sup> July 2024 to 30<sup>th</sup> June 2025**

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# **Whitekirk Community Company**

## **Legal and Administration Information**

**Scottish Charity Number SC0369912**

**Company Number SC041321**

### **Director Trustees**

Ross Wilkie (Chairman)	Appointed 12/11/2022
Kathleen Tankey	Resigned 26/01/2025
Corrine Mcavoy	Appointed 26/01/2025
Jonathan Dale	Appointed 26/01/2025
Alex White	Appointed 12/11/2022
Luke McAlistair	Appointed 22/01/2023
George Neil	Resigned 26/01/2025

### **Treasurer**

Nick Swan

### **Secretary**

Lynn Hynd

### **Bankers**

Triodos Bank, Deanery Road, Bristol, BS1 5AS

### **Solicitors**

None

### **Accountant**

EQ Accountants, Kelso

### **Registered Office**

Village Hall, Whitekirk, Dunbar, East Lothian, EH42 1XS

## **Whitekirk Community Company**

### **Report of the Trustees for the Year to 30 June 2025**

The Trustees are pleased to present their report together with the financial statements of the charity for the year to 30 June 2025. Legal and administration information set out on page 3 forms part of this report. The financial statements comply with FRS 102 section 1A. The Memorandum and Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities.

### **Constitution**

Whitekirk Community Company is a company limited by guarantee, incorporated on the 9<sup>th</sup> December 2009. It is a recognised Scottish Charity and is governed by its Memorandum and Articles of Association. Scottish Charity No SC 0041321, Company No 369912.

### **Objects of the Charity**

The charity has been formed to benefit the community of Whitekirk in accordance with the principles of sustainable development and through the Purposes listed in the Articles of Association, including providing recreational activities, advancing community development, advancing the education of the Community and advancing environmental protection

### **Review of the Year's Activities**

The Charity was established in 2009/10 – the Community Company was incorporated on 9 December 2009 and charitable status granted on 8 March 2010. Interest and engagement in the work of the Company remained strong through the course of the year with active involvement from many of the 70 or so adult inhabitants.



## **Whitekirk Community Company**

### **Chairman's Report**

Dear Members and Supporters,

It is my pleasure, as Chairman, to present this statement as part of the Annual Report of Whitekirk Community Company for the year ended 30 June 2025.

This past year has once again demonstrated the strength and vitality of Whitekirk Community Company under its new committee. We have remained firmly committed to our core purpose of managing the Village Hall and associated assets for the benefit of the Whitekirk community and the wider public.

### **Review of the Year**

We delivered an ongoing programme of village activities and events in the Village Hall that brought residents together and strengthened community spirit. Among the highlights were:

- The Christmas Lights switch-on on 1st December 2024, followed by a festive party on 5th December and the annual Christmas party on 12th December.
- The hall maintenance weekend on 31st May/1st June, combined with a popular pizza evening.
- The pop-up café and cake competition on 22nd June (congratulations to Lynn and Alexander for winning, and thanks to Wendy and Chris for judging).
- The Village Sports Day and BBQ on 23rd August.
- The event planned for 5th November, which, although the curry night was sadly cancelled, was brilliantly repurposed by Alex into a karaoke and pizza night.
- At the time of writing we have had the Xmas tree light switch on for 2025 and we are looking forward to the annual Whitekirk Christmas party.

We have acquired two card readers, making the collection of donations easier, although we do need to recover funds from other donation sources. We were not successful in attracting grants for upgrades this year unfortunately.

Bookings for the Village Hall remained constant, reflecting its importance as a community hub. These included a mix of village bookings such as children's and adult birthday parties (including those for Ells Moody on 2nd February, Flora Johnson on 22nd February, Alex on 2nd August, and Harris on 7th December), as well as a kids' party on 24th November.

External bookings contributed significantly, with notable hires including the Baxter Wedding (19th–20th July), Brindley Associates (8th–9th August), Bass Rock CG Christmas dinner (13th December), and a private Hogmanay celebration on 31st December.

This wider usage and bookings generated essential income while providing flexible spaces for celebrations, meetings, and gatherings, helping us maintain and sustain the hall.

Financially, the company has maintained a stable position, enabling us to continue delivering our events without reduction. The detailed accounts accompany this report, but I am pleased to note that we managed our finances prudently.

### **Acknowledgements**

Our achievements are only possible thanks to the hard work and commitment of our dedicated committee – including special mentions to Lynn as company secretary, Alex for ongoing maintenance and quick thinking on event adaptations, Luke for organising the sports day and last-minute Xmas lights installation, and to those who organised and judged our competitions. Your contribution is invaluable, and on behalf of the Board I extend our sincere thanks. I also wish to thank my fellow directors for their guidance and support during the year.

### **Looking Ahead**

The coming year promises to be both exciting and busy. We plan to continue a full programme of seasonal events, social gatherings, and community activities, while responding to village interests and exploring further maintenance improvements including repairs to the roof and steps, internal decoration and investigation of heating/ insulation upgrade options. We have been approached about the installation of a defibrillator on the hall.

Our focus will remain on promoting the use of the hall, engaging our own community more and securing the long-term viability of the Village Hall as a community asset.

While challenges such as rising operating costs and attracting funding uncertainties persist, the Board is confident that, with continued community support, we are well placed to meet them.

### **Conclusion**

Whitekirk Community Company belongs to the community it serves, and together we continue to provide a vital resource for local people. Thank you for your ongoing interest and involvement.

**Ross Wilkie**

Chairman

17 December 2025

## **Governance: Directors and Trustees**

The directors of the charitable company are its Trustees for the purposes of charity law and throughout this report are collectively referred to as the Trustees. As set out in the Articles of Association, the Chairman of the Trustees is nominated by the Trustees. One third of the Trustees will retire at each Annual General Meeting after the first one. Retiring Trustees are eligible for re-election. The Trustees have the power to co-opt any individual member or authorised representative to fill a vacancy in their number or be an additional Trustee.

## **Organisation**

A Board of Trustees of up to 9 members, who meet at least 3 times a year, administers the charity. A Chairman is appointed by the Trustees to manage the day-to-day operations of the Charity.

## **Investment Powers**

Under the Memorandum and Articles of Association, the charity has the power to invest funds which are not immediately required for the activities of the company in such investments as may be considered appropriate and to dispose of, and vary, such investments.

## **Related Parties**

The Trustees are not aware of any related party transactions.

## **Reserves Policy and Risk Management**

All funds held by the charity are available for promoting the aims of the charity. The Trustees are not aware of any specific risks.

## **Trustees' Responsibilities in Relation to Financial Statements**

Company and charity law requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the net incoming resources or application of resources for that period. In preparing these financial statements, the Trustees are required to:

Select suitable accounting policies and apply them consistently; make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In the case of each person who is a trustee board member at the time when the Annual Report is approved:

- so far as the Board member is aware, there is no relevant information of which those directly involved in its preparation are unaware, and

- each Board member has taken all the steps he or she ought to have taken as a Board member in order to make himself or herself aware of any relevant information.

In determining how amounts are presented within items in the statement of financial activities and in the balance sheet, the Board members have had regard to the substance of the reported transaction or arrangement in accordance with the generally accepted accounting principles or practice.

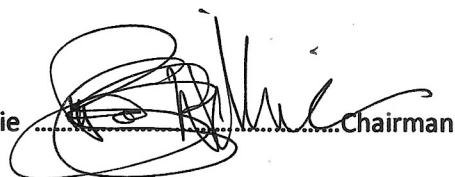
#### **Audit**

The Trustees are satisfied that the charity is entitled to exemption from the provisions of the Companies Act 2006 relating to the audit of accounts by virtue of Section 477 of the Act relating to small companies.\*

Notwithstanding this entitlement to exemption, the Trustees have sought the honorary services of an experienced accountant to assist them in compliance with more stringent requirements of current Scottish charity regulations, as requested by the Office of the Scottish Charity Regulator.

By order of the Trustees

Ross Wilkie



Chairman

Date

24/01/26

# Whitekirk Community Company

A company limited by guarantee and not having a share capital

## Statement of Financial Activities

Incorporating Income and Expenditure Account for the Year ending 30 June 2025

	Notes	General Fund Unrestricted	Designated Fund	Restricted Funds	Total Funds 2025	2024
		£	£	£	£	£
Incoming resources from charitable activities		1,405		-	1,405	2,756
Income from Donations		139		0	139	158
Grants Received		0		0	0	0
<b>Total incoming resources</b>	2	<b>1,544</b>	<b>-</b>	<b>0</b>	<b>1,544</b>	<b>2,914</b>
<b>Outgoing Resources</b>						
<b>Charitable Activities</b>						
Event Expenses	3	37	-	-	37	263
Administration costs		8	-		8	9
Web/Hosting		238			238	0
Film licence		0			0	0
Electricity		499			499	1,134
Logs		0			0	0
Hall Maintenance		0	-	56	56	639
Insurance		0		585	585	549
Depreciation		0			0	0
Governance		477			477	451
General Expenses		39			39	7
<b>Total Resources Expended</b>		<b>1,298</b>	<b>-</b>	<b>641</b>	<b>1,939</b>	<b>3,052</b>
<b>Net resources for the year</b>		<b>246</b>		<b>(641)</b>	<b>(395)</b>	<b>(138)</b>
<b>Opening Fund Balances</b>		<b>3,320</b>	<b>-</b>	<b>60,209</b>	<b>63,529</b>	<b>63,667</b>
<b>Closing Fund Balances</b>	9	<b>3,566</b>	<b>-</b>	<b>59,568</b>	<b>63,134</b>	<b>63,529</b>

## Whitekirk Community Company

A company limited by guarantee and not having a share capital

Balance Sheet as at 30 June 2025

	Notes	2025 £	2024 £
<b>Fixed Assets</b>			
Tangible Assets	6	61,440	61,440
<b>Current Assets</b>			
Cash at bank		2,124	2,181
Debtors <sup>7</sup>	7	360	371
Less creditors <sup>8</sup>	8	(790)	(463)
Net current assets		<u>1,694</u>	<u>2,089</u>
<b>Net assets</b>		<u>63,134</u>	<u>63,529</u>
<b>Financed by:</b>			
<b>Capital and Reserves</b>			
Restricted fund		59,568	60,209
Designated fund		0	0
General fund unrestricted income	9	<u>3,566</u>	<u>3,320</u>
		<u>63,134</u>	<u>63,529</u>

For the year ended 30 June 2025 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

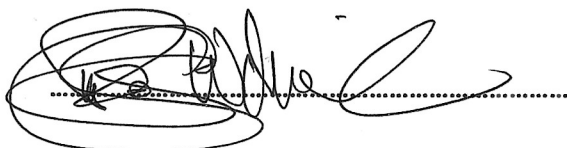
The directors acknowledge their responsibilities for ensuring that:

- i) the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- ii) 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.

These statements were approved by the Board on 25<sup>th</sup> January 2026 and are signed on its behalf by:

Chairman Ross Wilkie



Date

25/01/26

The notes on pages 11 to 15 form part of these financial statements.

## **Notes forming part of the Financial Statements for the Year to 30 June 2025**

### **1 Accounting Policies**

The Financial Statements have been prepared under the historical cost convention and in accordance with FRS102 and the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2019), and the Companies Act 2006. The principal accounting policies adopted are as follows:

#### **Incoming Resources**

##### **Donations and Grants**

Income from donations and grants is included in incoming resources except as follows: When donors specify that donations and grants must be used for future accounting periods, the income is deferred until those periods. When donors impose conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions for use have been met. When donors specify that donations and grants are for particular restricted purposes which do not amount to pre-conditions to entitlement, this income is included in incoming resources of restricted funds when receivable.

##### **Intangible Income**

Intangible income which comprises donated services is included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable. No income is recognised when there is no financial cost borne by a third party.

##### **Interest Receivable**

Interest is included when receivable by the charity

##### **Resources Expended**

Resources expended are included in the Statement of Financial Activities on an accrual basis.

##### **Taxation**

As a registered charity, the Charity is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the Charity and is therefore included in any relevant costs.

##### **Tangible Fixed Assets**

The measurement basis of fixed assets is recognition at cost.

Individual fixed assets costing £100 or more are capitalised. Furniture & equipment assets are depreciated on a straight-line basis over the estimated useful lives at an annual rate of 20%. Depreciation is charged in the year of acquisition.

Land and buildings are not depreciated as the Trustees are of the view that as building maintenance is undertaken regularly, there should be no diminution of the value of the hall.

##### **Financial Instruments**

Only basic financial instruments are entered into being cash, debtors and creditors, all measured at transaction value

**Funds Accounting**

Funds held by the charity are either unrestricted general funds which can be used in accordance with the charitable objects, or designated funds which are set aside by the Trustees for specific future purposes or restricted funds that can only be used for particular purposes within the objects of the charity.

For reconciliation we have used an accounting end date of the 30th June 2025.

**2 Incoming Resources**

	2025	2024
	£	£
<b>Charitable Activities</b>		
Hire of hall	850	710
Electoral Services	0	0
Rugby	100	129
Village shop	191	10
Curry Night	0	1,068
Burns Supper	0	0
Pop up café	264	839
Other		
Gift Aid		
<b>Total Charitable Activities</b>	<b>1,405</b>	<b>2,756</b>
 <b>Income From Donations</b>	 <b>139</b>	 <b>158</b>
 <b>Grants Received</b>		
Other	0	0
 <b>Total</b>	 <b>1,544</b>	 <b>2,914</b>



<b>3 Charitable Activities</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Event Expenses</b>		
Pop up café etc	37	263
<b>Total Event Expenses</b>	<b>37</b>	<b>263</b>
<b>Administrative costs</b>		
Bank Charges interest	8	9
Filing fee	21	13
Hall Maintenance	56	639
General expense	39	7
Film Licence	0	0
Depreciation*	0	0
Logs	0	0
Electricity	499	1,134
Governance	456	438
Insurance	585	549
IT Costs	238	0
<b>Total Administrative Costs</b>	<b>1,902</b>	<b>2,789</b>
<b>All Costs</b>	<b>1,939</b>	<b>3,052</b>

**4 Fees and Expenses**

The Trustees received neither remuneration nor reimbursement for expenses during the year under review.

**5 Employment numbers**

The Charity employed no staff of any type during the year

**6 Tangible Fixed Assets**

	30/06/2025	30/06/2024
	£	£
<b><u>Land And Buildings Cost</u></b>		
Opening balance	61,440	61,440
Purchases	0	0
Disposals		
Closing balance	61,440	61,440
<b><u>Depreciation</u></b>		
Opening balance	0	0
Charge in year	0	0
On disposals		
Closing balance	0	0
<b><u>Net book value</u></b>		
Opening balance	61,440	61,440
Closing balance	61,440	61,440
<b><u>Furniture &amp; Equipment Cost</u></b>		
Opening balance	500	500
Purchases		
Disposals		
Closing balance	500	500
<b><u>Depreciation</u></b>		
Opening balance	500	500
Charge in year	0	0
On disposals		
Closing balance	500	500
<b><u>Net book value</u></b>		
Opening balance	0	0
Closing balance	0	0

	2025 £	2024 £
<b>7 Debtors</b>		
Prepayments	<u>360</u>	<u>371</u>
<b>8 Creditors</b>		
Accruals	(450)	(463)
Deferred Income	(340)	(0)
Total	<u>(790)</u>	<u>(463)</u>
<b>9 Reserves</b>		
General Fund	<u>3,566</u>	<u>3,320</u>
Restricted Fund	<u>59,568</u>	<u>60,209</u>

#### Funds

The General Funds shown represent unrestricted funds available for general use. This is made up of Cash in the bank and any accrual shown. The restricted funds represent monies received or raised specifically for the purpose of buying the village Hall. The assets represented by the restricted funds are the village hall and remaining cash value.

#### 10 Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. If wound up, the liability of each member is limited to one pound.

# 11 Movement in funds comparative Incorporating Income and Expenditure Account for the Year ending 30 June 2024

	Notes	General Fund Unrestricted	Designated Fund	Restricted Funds	Total Funds 2024	2023
		£	£	£	£	£
Incoming resources from charitable activities		2,756		-	2,756	2,627
Income from Donations		158			158	243
Grants Received		0		0	0	0
<b>Total incoming resources</b>	<b>2</b>	<b>2,914</b>		<b>0</b>	<b>2,914</b>	<b>2,870</b>
<b>Outgoing Resources</b>						
<b>Charitable Activities</b>						
Event Expenses	3	263			263	574
Administration costs		9			9	8
Web Hosting		0			0	233
Film license		0			0	288
Electricity		1,134			1,134	968
Logs		0			0	95
Hall Maintenance /floor		0		639	639	(170)
Insurance		0		549	549	462
Depreciation		0			0	100
Governance		451			451	520
General Expenses		7			7	113
<b>Total Resources Expended</b>		<b>1,864</b>	<b>-</b>	<b>1,188</b>	<b>3,052</b>	<b>3,191</b>
<b>Net resources for the year</b>		<b>1,050</b>		<b>(1,188)</b>	<b>(138)</b>	<b>(321)</b>
Opening Fund Balances		2,270	-	61,397	63,667	63,988
Closing Fund Balances	9	3,320	-	60,209	63,529	63,667

**Independent Examiner's Report to the Trustees of  
Whitekirk Community Company**

I report on the accounts for the year ended 30th June 2025 set out on pages nine to seventeen.

**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's trustees 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 the independent examiner's report**

My examination was 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 seeking explanations from you as 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 connection with 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 to comply with Regulation 8 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 by:

*Sheryl Macaulay*

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Sheryl Macaulay FCCA  
EQ Accountants Ltd  
47-49 The Square  
Kelso  
Roxburghshire TD5  
7HW

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Date: .....