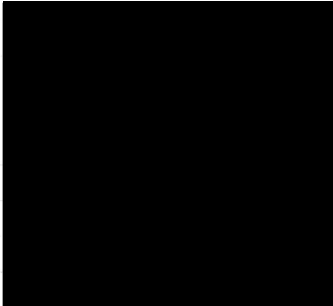


## APPENDIX 3

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	Ettrick Dochart Community Hall						
Registered charity number	SC 041377							
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	1st	July	2023	To	30th	June	2024	
Set out on pages	I report on the accounts of the charity for the year ended 30 <sup>th</sup> June 2024, set out on pages							(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	<p>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.</p>							
Basis of independent examiner's statement	<p>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.</p>							
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention</p>							
	<p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul>							
	<p>have not been met, or</p>							
Signed:					Date:	30/11/2024		
Name:								
Relevant professional qualification(s) or body (if any):								
Address:								

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

## 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

Receipts and payments accounts

For the period  
from

to

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	-	-			-	-
Legacies					-	
Grants	-	53,422			53,422	72,168
Receipts from fundraising activities	-	-			-	-
Gross trading receipts					-	
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	9,467	-			9,467	12,754
<b>A1 Sub total</b>	<b>9,467</b>	<b>53,422</b>	<b>-</b>	<b>-</b>	<b>62,889</b>	<b>84,922</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>9,467</b>	<b>53,422</b>	<b>-</b>	<b>-</b>	<b>62,889</b>	<b>84,922</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	-	-			-	-
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	9,167	78,066			87,233	79,231
Grants and donations	-				-	-
Governance costs:						
Audit / independent examination	200	-			200	200
Preparation of annual accounts	100	-			100	100
Legal costs					-	
Other					-	-
<b>A3 Sub total</b>	<b>9,467</b>	<b>78,066</b>	<b>-</b>	<b>-</b>	<b>87,533</b>	<b>79,531</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>9,467</b>	<b>78,066</b>	<b>-</b>	<b>-</b>	<b>87,533</b>	<b>79,531</b>
<b>Net receipts / (payments)</b>	<b>0</b>	<b>(24,644)</b>	<b>-</b>	<b>-</b>	<b>(24,643.73)</b>	<b>5,391</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>0</b>	<b>(24,644)</b>	<b>-</b>	<b>-</b>	<b>(24,644)</b>	<b>5,391</b>



## 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	41,049	-			41,049	35,658
	Surplus / (deficit) shown on receipts and payments account	(24,644)				(24,644)	5,391
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	16,405	-	-	-	16,405	41,049

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					1,000
					3,242
				-	-
				-	-
				-	-
				-	-
				-	-
		Total	-	-	4,242

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				-
				-
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees  
on behalf of all the trustees

Signature

Print Name

Date of  
approval

			20/2/25
			20/2/25





## Ettrick Dochart Community Hall Management Committee

SC 041377

## Additional analysis (1)

## Analysis of receipts and payments

## 1 Donations

	Unrestricted funds OK	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
General donation	875				875	-
					-	-
					-	-
					-	-
Total	875	-	-	-	875	-
	reference	-	-	-	reference	-

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Asda	400	-			-	695
Falkirk Council (Operating costs)	6,990				-	13,500
Falkirk Council (Community Choices)	6,510					11,635
Falkirk Council Grant	1,000					695
Falkirk Council (grant - Kitchen)	13,000					400
Falkirk Council (grant - windows)	24,119					30,950
Forth Environment Trust	1,403					500
	-					98
	-					5,250
	-					9,140
Total	53,422	-			-	72,863
	reference	reference			reference	reference
Re bank	-				-	262
Craft Fayre	-				-	618
Misc.	-				-	-
	-				-	-
	-				-	-
Total	-	-	-	-	-	880
	reference error	-	-	-	reference error	reference error

## 4 Payments relating directly to charitable activities

	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 £
Pantry	-	1,566			1,566	11,245
Stationary	454				454	220
Trade Waste	364				364	225
Holiday Fund	-	-			-	9,635
Repairs & Maintenance		53,394			53,394	43,099
Christmas party	-	706			706	-
Equipment	-	21,202			21,202	10,375
Forth Environment	-	1,403			1,403	-
Valentines	-				-	452
Committee Expenses	166				166	-
TV licence	-	169			169	318
Insurance	237				237	-
Easter	-				-	1,900
Halloween	30	-			30	-
AGM	-				-	112
Craft Fayre	-				-	610
Training		734			734	295
virgi media	706				706	744
Café		775			775	
Falkirk Council Rent	1,390				1,390	
Sky	85				85	
Next energy	200				200	
Advocacy		100			100	
Cyrenians	2,421				2,421	
Phone		1,087			1,087	
Return party deposit	45				45	-
Total	6,097	81,135	-	-	87,233	79,230
	reference error	reference error	-	-	reference error	reference error

SC 041377

## Additional analysis (2)

## 5 Breakdown of unrestricted funds

					Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	875				875	-
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	-
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	-
Gross receipts from other charitable activities	9,467				9,467	12,754
<b>Sub total</b>	<b>10,342</b>	-	-	-	<b>10,342</b>	<b>12,754</b>
cross ref error						
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	-	-	-	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>10,342</b>	-	-	-	<b>10,342</b>	<b>12,754</b>
cross ref error						
<b>Payments</b>						
Expenses for fundraising activities	-				-	9,467
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	9,167				9,167	-
Grants and donations	-				-	-
Governance costs:					-	
Audit / independent examination	200				200	200
Preparation of annual accounts	100				100	100
Legal costs	-				-	
<b>Sub total</b>	<b>9,467</b>	-	-	-	<b>9,467</b>	<b>9,767</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	-	-	-	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>9,467</b>	-	-	-	<b>9,467</b>	<b>9,767</b>
<b>Net receipts / (payments)</b>	<b>10,342</b>	-	-	-	<b>10,342</b>	<b>3,732</b>
Transfers to / (from) funds					-	
<b>Surplus / (deficit) for year</b>	<b>875</b>	-	-	-	<b>(875)</b>	<b>(6,035)</b>
cross ref error						
<b>Nature and purpose of funds</b>						
All funds are used in accordance with the rules and regulations of the charity.						



## Ettrick Dochart Community Hall Management Committee

SC 041377

## Additional analysis (3)

## 6 Breakdown of restricted funds

	Asda	Forth Environment Trust	Falkirk Council					Total restricted funds	Total restricted funds last period
<b>Receipts</b>									
Donations								-	
Legacies								-	
Grants	400	1,403	51,619	-	-	-	-	53,422	72,168
Receipts from fundraising activities								-	
Gross trading receipts								-	
Income from investments other than land and buildings								-	
Rents from land & buildings								-	
Gross receipts from other charitable activities								-	
<b>Sub total</b>	<b>400</b>	<b>1,403</b>	<b>51,619</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,422</b>	<b>72,168</b>
<b>Receipts from asset &amp; investment sales</b>									
Proceeds from sale of fixed assets								-	
Proceeds from sale of investments								-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>400</b>	<b>1,403</b>	<b>51,619</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,422</b>	<b>72,168</b>
<b>Payments</b>									
Expenses for fundraising activities								-	-
Gross trading payments								-	-
Investment management costs								-	-
Payments relating directly to charitable activities	400	1,403	51,619	24,644	-	-	-	78,066	56,265
Grants and donations								-	-
Governance costs:								-	-
Audit / independent examination								-	-
Preparation of annual accounts								-	-
Legal costs								-	-
<b>Sub total</b>	<b>400</b>	<b>1,403</b>	<b>51,619</b>	<b>24,644</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>78,066</b>	<b>56,265</b>
<b>Payments relating to asset and investment movements</b>									
Purchases of fixed assets								-	-
Purchase of investments								-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>400</b>	<b>1,403</b>	<b>51,619</b>	<b>24,644</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>78,066</b>	<b>56,265</b>
<b>Net receipts / (payments)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(24,644)</b>	<b>15,903</b>
Transfers to / (from) funds								-	-
<b>Surplus / (deficit) for year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(24,644)</b>	<b>15,903</b>

## Nature and purpose of funds

The funds have been used to fund a food pantry for people struggling and to allow us to run programmes for the local community and surrounding areas.