

The Trustees Report

passed away, a great friend
In the past year, sadly the long standing Trust Treasurer, [REDACTED] passed away, a great friend and volunteer of the Caldwell Halls who is greatly missed. Improving building fabric is always a priority and with grant funding from SP Energy Networks Net Zero Fund, this allowed the Trust to improve the energy efficiency of the Hall (underfloor and loft insulation, draughtproof external doors and LED Lighting). New initiatives included Pickleball on Wednesday evenings and indoor tennis with Torrance Tennis Club, Money Advice Workshops by Torrance Parish Church CAP Group, participation in Doors Open Day with input of Baldernock and Torrance Heritage and History Group, and taking part in the national Village Halls Week. The Trust has run successful social events for the village such as the Music Night, Clothes Show, and Christmas Lights Switch on event which are important fundraisers.

Principal Activity

Caldwell Halls Trust owns and manages Caldwell Halls, a venue for groups to meet and activities of benefit to all residents of the village of Torrance and surrounding district.

Organisational Status

The Trust is a Scottish Charitable Incorporated Organisation (SCIO) managed by Trustees that are drawn from a membership open to all residents of Torrance and surrounding district.

Trustees Remuneration

Trustees receive no remuneration throughout the period for services rendered. The Trust is managed on a voluntary basis with all member's residents of the Torrance and district.

Management Committee

The Management Committee during the operational period 1.4.24 to 31.3.25 consists of the following Trustees

[REDACTED]

As a charity there is a requirement for the Trust to independently examine accounts to comply with OSCR Charity Regulator and have appointed [REDACTED] (Chartered Accountant) for this purpose.

[REDACTED]

Secretary

[REDACTED]

57 g	2.4 g (<1%)
56 g	2.4 g (5%)
7.4 g	<0.5 g (<1%)
0.26 g	<0.01 g (<1%)

Average adult (8-100 kg/2000 kcal)

Milk chocolate contains 100g
addition to cocoa butter.

Independent Examiners Report to the Trustees of Caldwell Halls Trust
I report on the accounts of the charity for the year ended 31 March 2025 which are set out on
pages 3 to 5

Respective responsibilities of trustees and examiner

The Charity (SCIO) trustees are responsible for the preparation of accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2015 and the Charities Accounts (Scotland) regulation 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under law and to state whether particular matters have come to my attention.

Basis of independent examiners statement

My examination is carried out in accordance with regulation 11 of the 2006 Accounts Regulations. 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 explanation from the trustees concerning any such matters. The procedures undertaken do not provide 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 Examiners 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 Regulation 8 of the 2006 Accounts Regulations; or 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

[REDACTED]

Relevant Professional qualification/professional body: Chartered Accountant

Address

[REDACTED]

Date

[REDACTED]

1/12/2025

Caldwell Halls Trust

Year ended 31st March 2025

Statement of Financial Activities

	Year to 31/03/2025 £			Year to 31/03/2024 £
	Unrestricted	Restricted	Total	Total
Income				8,284
Hall Lets	6,999		6,999	
Fundraising	1,575		1,575	933
Grant Income		7,116	7,116	1,250
Donations	581		581	440
Book Sales	-		-	58
Total Income	9,155	7,116	16,271	10,965
Expenditure				
Cleaning & PPE	1,471		1,471	412
Insurance	1,285		1,285	1,235
Licences	120		120	0
Repairs & Renewal	2,174	7,116	9,290	5,054
Heat and light	6,670		6,670	3,112
Equipment	30		30	171
Print, Post, Stat.	85		85	113
Maintenance	998		998	2,220
Total Expenditure	12,833	7,116	19,949	12,317
Deficit in Year	-3,678	-	-3,678	-1352
Opening Reserves	11,197	-	11,197	12,550
Closing Reserves	7,519	-	7,519	11,197

The Statement of Financial Activities was approved by the Board of Trustees

Dated: 2/12/25 and signed on their behalf by

Independent Examiner

Caldwell Halls Trust

Charity No SC042184

Balance Sheet as at 31st March 2025

Year to 31/3/2025

Year to 31/3/2024

	£	£
Current Assets		
Cash at Bank and Hand	7,674	9,770
Debtors	179	1,604
Prepayments	944	1,100
Total Current Assets	<u>8,797</u>	<u>12,474</u>
Less Current Liabilities		
Creditors		1,276
Accruals	1,278	
Total Current Liabilities	<u>1,278</u>	<u>1,276</u>
Net Current Assets	<u>7,519</u>	<u>11,197</u>
Reserves - Restricted		<u>11,197</u>
Reserves - Unrestricted	<u>7,519</u>	
Total Reserves	<u>7,519</u>	<u>11,197</u>

The Balance Sheet was approved by the Board of Trustees

Dated: 21/2/25 and signed on their behalf by

Chair

Independent Examiner

NOTES

- 1. The Trust owns the title of property known as Caldwell Halls. This has not been valued in the accounts but is insured for £181,350. Improvements to the property has not been capitalised but have been written off in expenditure.
- 2. Restricted Funds

	Loft and Floor Insulation and Door	TOTAL
OPENING BALANCE		0
INCOME		
Scottish Power Net Zero Fund	7,116	7,116
EXPENDITURE		
Loft and Floor Insulation and Door	-7,116	-7,116
CLOSING BALANCE	0	0

Restricted Funding Information

Scottish Power Net Zero Fund	Grant to improve loft and flooring insulation, draught proof Front Door and LED Lighting
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