

APPENDIX 3

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts v2						
Report to the trustees/members of		Mossbank Public Hall						
Registered charity number		SC042781						
On the accounts of the charity for the period		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		01	April	2024	to	31	March	2025
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 [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed:						Date:	22 September 2025	
Name:		non-practising)						
Relevant professional qualification(s) or body (if any):								
Address:		Thyme Tac & Accountancy Ltd						
		36 Angusfield Avenue						
		Aberdeen AB15 6AQ						

*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.

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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

Mossbank Public Hall

SC42781



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2024		31	03	2025

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 £
A1 Receipts						
Donations	316				316	670
Legacies					-	
Grants	4,785				4,785	6,800
Receipts from fundraising activities	13,231				13,231	6,947
Gross trading receipts	10,484				10,484	1,697
Income from investments other than land and buildings					-	
Rents from land & buildings	4,682				4,682	6,180
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	33,498	-	-	-	33,498	22,293
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	33,498	-	-	-	33,498	22,293
A3 Payments						
Expenses for fundraising activities	8,341				8,341	2,707
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	29,196				29,196	16,726
Grants and donations					-	
Governance costs:	165				165	
Audit / independent examination					-	
Preparation of annual accounts	90				90	
Legal costs					-	
Other					-	361
					-	
A3 Sub total	37,792	-	-	-	37,792	19,794
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	37,792	-	-	-	37,792	19,794
Net receipts / (payments)	(4,294)	-	-	-	(4,294)	2,499
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(4,294)	-	-	-	(4,294)	2,499

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	10,558				10,558	8,059
	Surplus / (deficit) shown on receipts and payments account	(4,294)				(4,294)	2,499
						-	
						-	
	Cash and bank balances at end of year	6,264	-	-	-	6,264	10,558
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	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					
		Total	-	-	-

	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

	Shannon Hynes	23/04/2025

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	£
Building Inspection Report & EPC Certificate	DCC	2	4,157
Heating Upgrade	DCC	2	628
Total			4,785

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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C4b Trustee expenses - details

	Number of trustees	£
	2	645
	1	490
	1	54
	1	24
	1	18

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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Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	316				316	670
Legacies					-	
Grants	4,785				4,785	6,800
Receipts from fundraising activities	13,231				13,231	6,947
Gross trading receipts	10,484				10,484	1,697
buildings					-	
Rents from land & buildings	4,682				4,682	6,180
Gross receipts from other charitable activities					-	
Sub total	33,498	-	-	-	33,498	22,293
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	33,498	-	-	-	33,498	22,293
Payments						
Expenses for fundraising activities	8,341				8,341	2,707
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	29,196				29,196	16,726
Grants and donations					-	
Governance costs:	165				165	
Audit / independent examination					-	
Preparation of annual accounts	90				90	
Legal costs					-	
Other					-	361
Sub total	37,792	-	-	-	37,792	19,794
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	37,792	-	-	-	37,792	19,794
Net receipts / (payments)	(4,294)	-	-	-	(4,294)	2,499
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(4,294)	-	-	-	(4,294)	2,499
Nature and purpose of funds						

Mossbank Public Hall

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
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					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	04	2023	To	31	03	2024

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Mossbank Public Hall
SC042781
Mossbank Public Hall
Postcod

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name		Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Chairperson	Until 27/01/2025	
2		Chairperson	From 27/01/2025	
3		Vice-Chairperson	Until 27/01/2025	
4		Vice-Chairperson	From 27/01/2025	
5		Secretary	Until 14/08/2024	
6		Secretary	From 27/01/2025	
7		Treasurer		
8		License Holder		
9		Bookings Clerk	Until 27/01/2025	
10		Bookings Clerk	From 27/01/2025	
11		Social Media Manager		
12		Committee Member	Until 27/01/2025	
13		Committee Member		
14		Committee Member	From 27/01/2025	
15		Committee Member	Until 14/08/2024	
16		Committee Member	From 27/01/2025	
17		Committee Member	From 27/01/2025	
18		Committee Member	From 27/01/2025	
19		Committee Member	From 27/01/2025	
20		Committee Member	From 27/01/2025	
21		Committee Member	From 27/01/2025	
22		Committee Member	From 27/01/2025	

23		Committee Member	From 27/01/2025	
24		Committee Member	From 27/01/2025	
25		Committee Member	From 27/01/2025	

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Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The charity is an unincorporated association and has been a registered charity since 06/12/2011. The governing document is its constitution.

Trustee recruitment and appointment

All of the charities trustees are appointed or reappointed by the members at our annual general meeting. New trustees will be provided with information necessary for the responsibility of holding office of trustee as available from OSCR.

Objectives and activities

Charitable purposes

The charity continues to provide a community hall for the use of the inhabitants of Mossbank and the surrounding area, including use of the facilities and the organisation of recreational activities with the object of improving the conditions of life for those inhabitants.
We pride ourselves in creating a nice, safe environment for the whole community to use.

Summary of the main activities in relation to these objects

Youth Club
Takeaway Nights
Health & Fitness Classes
Entertainment Nights
Sunday Teas
Seasonal Parties

2**APPENDIX 1****Achievements and performance****Summary of the main achievements of the charity during the financial period**

In the year we continued to provide community hall facilities in line with the objectives of the charity, in a friendly and safe manner.

Financial review

Brief statement of the charity's policy on reserves

N/A

Details of any deficit

N/A

Donated facilities and services (if any)

N/A

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APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<div></div>	
Full name(s)	<div></div>	
Position (e.g. Chair)	Treasurer	Chairperson
Date	23/04/2025	23/04/2025