

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 | 1 | 07 | 2024 | To | 30 | 6 | 2025 |

Reference and administration details

| | |
|---------------------------------|-----------------------------------|
| Charity name | Maxwell Memorial Hall Kirkgunzeon |
| Other names charity is known by | |
| Registered charity number | SC 046664 |
| Charity's principal address | Maxwell Memorial Hall |
| | c/o Mansepark, |
| | Kirkgunzeon |
| | Dumfries |
| | Postcode DG2 8LA |

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 | | From March 2025 | |
| 2 | Secretary | | |
| 3 | | From September 2024 | |
| 4 | Chair | | |
| 5 | | | |
| 6 | Treasurer | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |
| 17 | | | |
| 18 | | | |
| 19 | | | |
| 20 | | | |

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

SCIO Constitution (last updated October 2021)

The charity is a Scottish Charitable Incorporated Organisation (a SCIO) and was registered in its current legal form on 30 June 2016 (The charity was previously an unincorporated association.)

Trustee recruitment and appointment

Any member of the charity (whose membership is free and open to any individual aged 16 or over who lives in Kirkgunzeon and the surrounding area) can stand for election as a Trustee.

Trustees are elected each year at the Annual General Meeting and the charity constitution stipulates there must be a minimum of four and a maximum of twelve Trustees. The Trustees form a management committee which elects the office holders of the organisation.

Objectives and activities

Charitable purposes

The purpose of Maxwell Memorial Hall is to provide recreational and social facilities for the community of Kirkgunzeon and the surrounding area by maintaining, promoting and developing the Maxwell Memorial Hall as a focal point for community activities, with the overarching objective of improving of the lives of the community that the hall serves

Summary of the main activities in relation to these objects

The Hall has been the focus of several well supported, successful community events and activities over the year. These included a very popular weekend on 14th / 15th June with Kirkgunzeon Summer Gala and the Solway Coast Big Onion Gravel Cycling Event. Despite challenging weather the Gala was well supported, as was Cycling event held the following Day. This attracted 150 cyclists. Both events raised a significant contribution to Hall fundraising efforts for the ongoing project to redevelop the building. Other community events included the annual Remembrance service, Kirkgunzeon Duck Race, 'pop up' pub and pizza nights. The Hall also continues to be regularly used for activities including the Youth Club and Yoga Classes.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

In addition to the successful programme of community events the project to facilitate development of the Hall building facilities continued during 2024-25, with a new side entrance door and surround fitted at the Hall. Whilst there was limited progress on the roof works fundraising efforts over the year have increased the total held in the Hall Development fund for this work to £20,000.

Financial review

Brief statement of the charity's policy on reserves

Charity Financial Standing Orders state:
'The Treasurer will ensure adequate financial reserves are kept in place. This will cover 1 years normal running costs including utilities, insurance, upkeep of the hall / grounds and office supplies plus a small contingency to cover any unexpected expenditure.' In 2024/25 the reserves remained at £3,000.

Details of any deficit

Donated facilities and services (if any)

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Other optional information

The vision for the development of Maxwell Memorial Hall is to offer a welcoming, accessible and energy efficient community hub, which will provide vital services to the village and surrounding area. This will include continuing to support current activities, but also significantly expanding these in line with the needs and wishes of the community. Trustees envisage a redeveloped hall as a flexible, multi-functional community facility. It will aim to promote wellbeing, community cohesion and self-reliance by improving opportunities for integration and offering services and facilities the community can be proud of.

Declaration

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

Signed on behalf of the charity's trustees

| | | |
|-----------------------|------------|------------|
| Signature(s) | | |
| Full name(s) | | |
| Position (e.g. Chair) | Chair | Secretary |
| Date | 03/09/2025 | 03/09/2025 |

Receipts and payments accounts

| | | | | | | |
|---------------------|----|----|------|----|----|------|
| For the period from | | | to | | | |
| | 01 | 07 | 2024 | 30 | 06 | 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 | 2,785 | | | | 2,785 | 1,673 |
| Legacies | | | | | - | |
| Grants | 250 | 5,709 | | | 5,959 | 2,188 |
| Receipts from fundraising activities | 7,774 | | | | 7,774 | 7,168 |
| Gross trading receipts | | | | | - | |
| Income from investments other than land and buildings | | | | | - | |
| Rents from land & buildings | 1,283 | | | | 1,283 | 800 |
| Gross receipts from other charitable activities | | | | | - | |
| | | | | | - | |
| A1 Sub total | 12,092 | 5,709 | - | - | 17,800 | 11,829 |
| A2 Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| A2 Sub total | - | - | - | - | - | - |
| Total receipts | 12,092 | 5,709 | - | - | 17,800 | 11,829 |
| A3 Payments | | | | | | |
| Expenses for fundraising activities | 2,756 | | | | 2,756 | 3,613 |
| Gross trading payments | | | | | - | |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | 3,257 | 2,500 | | | 5,757 | 5,819 |
| Grants and donations | | | | | - | |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | | | | | - | |
| Legal costs | | | | | - | |
| Other | | | | | - | |
| A3 Sub total | 6,013 | 2,500 | - | - | 8,513 | 9,432 |
| A4 Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | - | |
| Purchase of investments | | | | | - | |
| A4 Sub total | - | - | - | - | - | - |
| Total payments | 6,013 | 2,500 | - | - | 8,513 | 9,432 |
| Net receipts / (payments) | 6,079 | 3,209 | - | - | 9,287 | 2,397 |
| A5 Transfers to / (from) funds | (6,000) | 6,000 | | | - | |
| Surplus / (deficit) for year | 79 | 9,209 | - | - | 9,287 | 2,397 |

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 | 7,493 | 14,279 | | | 21,772 | 19,375 |
| | Surplus / (deficit) shown on receipts and payments account | 79 | 9,209 | | | 9,288 | 2,395 |
| | | | | | | - | |
| | | | | | | - | |
| | Cash and bank balances at end of year (Agree balances with receipts and payments account(s)) | 7,572 | 23,488 | - | - | 31,060 | 21,770 |

| | 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 | Hall furniture and fittings | General Fund | | 6,000 | 6,000 |
| | Hall shed | General Fund | | 2,256 | 2,256 |
| | Gazebos x 2 | General Fund | | 1,058 | 1,058 |
| | PA System | General Fund | | 750 | 750 |
| | Hall Building | General Fund | | 70,000 | 70,000 |
| | Car park & Village Green | General Fund | | 10,000 | 10,000 |
| | | | | | |
| | | | | | |
| | | Total | - | 90,064 | 90,064 |

| | 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

18 August 2025

18 August 2025

Maxwell Memorial Hall Kirkgunzeon

SC046664

Additional analysis (1)

Analysis of receipts and payments

1 Donations

| | 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 £ |
|------------------------|------------------------------------|----------------------------------|--|---|---|--------------------------------------|
| General Fund Donations | 2,785 | | | | 2,785 | 1,673 |
| | | | | | - | |
| | | | | | - | |
| Total | 2,785 | - | - | - | 2,785 | 1,673 |

2 Grants

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|---------------------------------|------------------------------------|----------------------------------|---|--------------------------------------|
| Gala Grant D&G Council | 250 | | 250 | 150 |
| Key Facilities Fund D&G Council | | 5,709 | 5,709 | 2,038 |
| | | | - | |
| Kirkgunzeon Windfarm | | | - | 9,900 |
| Total | 250 | 5,709 | 5,959 | 12,088 |

- reference

3 Gross receipts from other 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 £ |
|--------------|------------------------------------|----------------------------------|--|---|---|--------------------------------------|
| Hall Events | 7,774 | | | | 7,774 | |
| Hall Rental | 1,283 | | | | 1,283 | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | 9,057 | - | - | - | 9,057 | - |

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 £ |
|----------------------------------|------------------------------------|----------------------------------|--|---|---|--------------------------------------|
| Payments including running costs | 3,257 | | | | 3,257 | 3,781 |
| Replace Hall Door | | 2,500 | | | 2,500 | |
| | | | | | - | 2,038 |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | 3,257 | 2,500 | - | - | 5,757 | 5,819 |

reference error

reference error

SC046664

Additional analysis (2)

5 Breakdown of unrestricted funds

| | Hall General Fund | Unrestricted funds - asset & investment sales | Unrestricted funds - fundraising activities | Unrestricted funds - governance costs | Total unrestricted funds | Total unrestricted funds last period |
|--|--|---|---|---------------------------------------|--------------------------|--------------------------------------|
| Receipts | | | | | | |
| Donations | 2,785 | | | | 2,785 | 1,673 |
| Legacies | | | | | - | |
| Grants | 250 | | | | 250 | 150 |
| Receipts from fundraising activities | 7,774 | | | | 7,774 | 7,168 |
| Gross trading receipts | | | | | - | |
| buildings | | | | | - | |
| Rents from land & buildings | 1,283 | | | | 1,283 | 800 |
| Sub total | 12,092 | - | - | - | 12,092 | 9,791 |
| | | | | | cross ref error | |
| Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| Sub total | - | - | - | - | - | - |
| Total receipts | 12,092 | - | - | - | 12,092 | 9,791 |
| | | | | | cross ref error | |
| Payments | | | | | | |
| Expenses for fundraising activities | 2,756 | | | | 2,756 | 3,613 |
| Gross trading payments | | | | | - | |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | 3,257 | | | | 3,257 | 3,781 |
| Grants and donations | | | | | - | |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | | | | | - | |
| Legal costs | | | | | - | |
| Sub total | 6,013 | - | - | - | 6,013 | 7,394 |
| | | | | | cross ref error | |
| Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | - | |
| Purchase of investments | | | | | - | |
| Sub total | - | - | - | - | - | - |
| Total payments | 6,013 | - | - | - | 6,013 | 7,394 |
| | | | | | cross ref error | |
| Net receipts / (payments) | 6,079 | - | - | - | 6,079 | 2,397 |
| Transfers to / (from) funds | (6,000) | | | | (6,000) | (5,074) |
| Surplus / (deficit) for year | 79 | - | - | - | 79 | (2,677) |
| | | | | | cross ref error | |
| Nature and purpose of funds | The Hall General Fund covers day to day activities and maintenance of Hall, Village Green and Car Park | | | | | |

Maxwell Memorial Hall Kirkgunzeon

SC046664

Additional analysis (3)

6 Breakdown of restricted funds

| | Hall Development | Phone Box Information Panel | War Memorial | Total restricted funds | Total restricted funds last period |
|---|------------------|-----------------------------|--------------|------------------------|------------------------------------|
| Receipts | | | | | |
| Donations | | | | - | |
| Legacies | | | | - | |
| Grants | 5,709 | | | 5,709 | 2,038 |
| Receipts from fundraising activities | | | | - | |
| Gross trading receipts | | | | - | |
| Income from investments other than land and buildings | | | | - | |
| Rents from land & buildings | | | | - | |
| Sub total | 5,709 | - | - | 5,709 | 2,038 |
| cross ref error | | | | | |
| Receipts from asset & investment sales | | | | | |
| Proceeds from sale of fixed assets | | | | - | |
| Proceeds from sale of investments | | | | - | |
| Sub total | - | - | - | - | - |
| Total receipts | 5,709 | - | - | 5,709 | 2,038 |
| cross ref error | | | | | |
| Payments | | | | | |
| Expenses for fundraising activities | | | | - | |
| Gross trading payments | | | | - | |
| Investment management costs | | | | - | |
| Payments relating directly to charitable activities | 2,500 | | | 2,500 | 2,038 |
| Grants and donations | | | | - | |
| Governance costs: | | | | - | |
| Audit / independent examination | | | | - | |
| Preparation of annual accounts | | | | - | |
| Legal costs | | | | - | |
| Sub total | 2,500 | - | - | 2,500 | 2,038 |
| - | | | | | |
| Payments relating to asset and investment movements | | | | | |
| Purchases of fixed assets | | | | - | |
| Purchase of investments | | | | - | |
| Sub total | - | - | - | - | - |
| Total payments | 2,500 | - | - | 2,500 | 2,038 |
| Net receipts / (payments) | 3,209 | - | - | 3,209 | - |
| Transfers to / (from) funds | 6,000 | | | 6,000 | 5,074 |
| Surplus / (deficit) for year | 9,209 | - | - | 9,209 | 5,074 |
| cross ref error | | | | | |

Nature and purpose of funds

The Hall Development Fund is related to the planned repair and refurbishment of the Hall. This year work was carried out to replace an external door. At the year end there is a balance of £23,209 in this fund. There is a balance of £254 in the War Memorial Fund which was set up to renovate the Memorial outside the Hall, and this balance is held for any future repairs or renovation to the Memorial. There is a balance of £25 in the phone box fund to cover any additional refurbishment.

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 | Maxwell Memorial Hall, Kirkgunzeon | | | | | |
| | Registered charity number | SC046664 | | | | | |
| | On the accounts of the charity for the period | Period start date | | | | Period end date | |
| | Day | Month | Year | | Day | Month | Year |
| | 01 | 07 | 2024 | to | 30 | 06 | 2025 |
| Set out on pages | One to six | | | | | | (remember to include the page numbers of additional sheets) |
| 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) 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. | | | | | | |
| 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 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. | | | | | | |
| Independent examiner's statement | <p>In the course of my examination, no matter has come to my attention</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 | | | | | | |
| Signed: | | | | | | | |
| 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