

Aberdour Parish Hall

2025 ACCOUNTS

Charity No: SC 046957

Reference and Administrative Information

Charity Name: Aberdour Parish Hall

Charity Registration Number: SC046957

Contact Address: c/o Mrs S. Duguid
6 Elphin Street
New Aberdour
Fraserburgh
AB43 6LH

The contact address shown should be the same as that held by OSCR

Trustees

List all trustees who served at any time during the year up to the date of signing the accounts.

Johnny Beedie
Lynne Bruce
Gary Cruickshank
Sheila Duguid
Gordon Duguid
Moir Fraser
Stephanie Groom
William Grant
Daniel Harper
Callum Irvine
Wilson Irvine

Treasurer: Sheila Duguid
Chairperson: Callum Irvine

Independent Examiner

Mrs Jennifer Beedie

Bankers

TSB, Broad Street, Fraserburgh

Trustees' Annual Report
Year ended 31 December 2025

Structure, Governance and Management

Recruitment and Appointment of Trustees

Trustees are members of the Parish of Aberdour.

Organisational Structure

The Trustees meet as and when required and have a few meetings per year which are chaired by the Chairperson appointed from the Trustees.

Objectives and Activities

The Trustees are responsible for the upkeep of the hall which is a meeting place for various bodies within the Parish of Aberdour, e.g. Bowling Club, Lunch Club, Crafties etc. The hall is also used for social functions.

Callum Irvine



Chairperson

Date09/03/26.....

Aberdour Parish Hall
SC 046957

Report of the Independent Examiner

Independent examiner's statement

I report on the accounts for the charity for the year ended 31 December, 2025 which are set out on the previous pages.

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. The charity trustees consider that the audit requirements 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 view given by the accounts.


Independent examiner's 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 Accounting Regulations. and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signature: 

Jennifer Beedie
8 Elphin Street
New Aberdour
Fraserburgh
Aberdeenshire
AB43 6LH

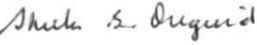
Date 21/2/26

Aberdour Parish Hall
Statement of Balances
At 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward		13673.38	0.00	13673.38	13161.63
Movement in year:					
Surplus of Receipts over Payments for the year		3140.62	185165.13	188305.75	511.75
Purchase of Investments					
Bank & deposit balances carried forward		<u>16814.00</u>	<u>185165.13</u>	<u>201979.13</u>	<u>13673.38</u>
<u>Investments at market value</u>					
<u>Assets</u>					
Gift Aid Receivable		<u>Nil</u>	Nil	<u>Nil</u>	<u>Nil</u>
<u>Liabilities</u>					
Cost of repair not yet billed		<u>Nil</u>	Nil	<u>Nil</u>	<u>Nil</u>

The accounts were approved by the Trustees of Aberdour Parish Hall.
For and on behalf of The Trustees of Aberdour Parish Hall


Callum Irvine Chairman


Sheila Duguid Treasurer

Date: 09/03/26

Aberdour Parish Hall
Receipts and Payments Account
Year ended 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025	Total 2025 £	Total 2024 £
<u>Receipts</u>				
Charges for Use of Hall	2302.55		2302.55	2951.75
Activities for Generating Funds	5347.80		5347.80	2729.00
Bank & Deposit interest	0.00		0.00	0.00
	<hr/>		<hr/>	<hr/>
	7650.35		7650.35	5680.75
Other Receipts	1912.09		1912.09	402.78
Rag Bag Recycling	367.30		367.30	282.30
Grants		191737.00	191737.00	151920.00
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Total Receipts</u>	9929.74	191737.00	201666.74	158285.83
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Payments</u>				
Costs of generating funds	6789.12		6789.12	5854.08
Charitable activities				
Governance costs				
Hall Extension		6571.87	6571.87	
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Total Payments</u>	6789.12	6571.87	13360.99	5854.08
	<hr/>	<hr/>	<hr/>	<hr/>
Surplus	3140.62	185165.13	188305.75	511.75
	<hr/>	<hr/>	<hr/>	<hr/>
Surplus	3140.62	185165.13	188305.75	511.75
	<hr/>	<hr/>	<hr/>	<hr/>

Aberdour Parish Hall
Statement of Balances

Trustee Remuneration and Related Party Transactions

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

Movements in Funds

	At 1 Jan 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
Unrestricted funds					
Hall Fund	13673.38	9929.74	6789.12	0.00	16814.00
Restricted funds					
Hall Extension	0.00	191737.00	6571.87	0.00	185165.13
Total funds	13673.38	201666.74	13360.99	0.00	201979.13

	Unrestricted Funds 2025 £	Restricted Funds 2025	Total 2025 £	Total 2024 £
Analysis of Income				
Charges for use of hall	2302.55		2302.55	2951.75
Fundraising events	5347.80		5347.80	2729.00
Donations	1912.09		1912.09	402.78
Rag Bag Recycling	367.30		367.30	282.30
Grants		191737.00	191737.00	151920.00
Bank Interest	0.00		0.00	0.00
	9929.74	191737.00	201666.74	158285.83
General Expenses				
Staffing costs	660.00		660.00	650.00
Fabric repairs & mainter	1848.55		1848.55	158.99
Council Tax	0.00		0.00	0.00
Heat and light	2073.26		2073.26	2212.01
Insurance	1293.22		1293.22	847.16
Cleaning Materials	62.22		62.22	9.60
Fire Extinguishers etc.	641.68		641.68	62.40
Public Entertainment Li	0.00		0.00	0.00
PRS for Music	85.20		85.20	81.00
Extension		6571.87	6571.57	151920.00
Other expenses	124.99		124.99	1832.92
	6789.12	6571.87	13360.69	157774.08