

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	2024	To	31	03	2025

Reference and administration details

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

Balmaclellan Village Hall Trust

SC048224

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)
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

The charity is a Scottish Charitable Organisation and the purpose and administration arrangements are set out in our constitution

Trustee recruitment and appointment

All of the Trustees are appointed or reappointed at the annual general meeting

Objectives and activities

Charitable purposes

The provision and organisation of recreational facilities with the object of improving the conditions of life for the persons for whom the facilities are primarily intended and only in relation to recreational facilities which are available to members of the public at large

Summary of the main activities in relation to these objects

Working with Balmaclellan Community Trust and Balmaclellan Community Council to look at projects to help and benefit Balmaclellan community which this year has included plant sales, BBQ, children's and Bangers and mash night, ceilidh and community gatherings.

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Achievements and performance

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

- 1) Organisation of several community gathering and activities to help community come back together after lifting of covid restrictions
- 2) Extending use of hall by interest groups
- 3) Repairs and upgrading of facilities to Village Hall

Financial review

Brief statement of the charity's policy on reserves

The Trustees wish to retain a financial reserve equivalent to one years operating expenses. In addition trustees will endeavour to make provision for identified future expenditure on asset replacement and repair.

Details of any deficit

N/A

Donated facilities and services (if any)

N/A



Receipts and payments accounts						
For the period from				to		
	01	04	2024		31	03

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	145				145	803
Legacies					-	
Grants		22,421			22,421	14,274
Receipts from fundraising activities	7,956				7,956	11,268
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Refunds	3,614				3,614	2,531
A1 Sub total	11,715	22,421	-	-	34,136	28,876
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	11,715	22,421	-	-	34,136	28,876
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	32,959				32,959	26,037
Grants and donations					-	115
Governance costs:					-	
Audit / independent examination	50				50	50
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	33,009	-	-	-	33,009	26,202
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	33,009	-	-	-	33,009	26,202
Net receipts / (payments)	(21,294)	22,421	-	-	1,127	2,674
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(21,294)	22,421	-	-	1,127	2,674

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	14,620				14,620	11,946
	Surplus / (deficit) shown on receipts and payments account	(21,294)	22,421			1,127	2,674
						-	
						-	
	Cash and bank balances at end of year	(6,674)	22,421	-	-	15,747	14,620
(Agree balances with receipts and payments account(s))							

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

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
		Total	-	-	-

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

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

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

Signature

Print Name

Date of approval

		03 November 2025

Balmaclellan Village Hall Trust

SC048224

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	145				145	803
					-	
					-	
					-	
Total	145	-	-	-	145	803

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
Glenkens Community Trust		225		225	1,000
D&G Council-CLLD fund		20,100		20,100	2,849
Barfil				-	5,000
Balmaclellan Community Council		2,095		2,095	
GDT/ Foundation Scotland					5,425
Total	-	22,420		22,420	14,274

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 £
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

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 £
Utilities	5,354				5,354	8,045
Office Supplies	124				124	3,438
Insurance	686				686	662
Maintenance/Equipment	1,523				1,523	1,812
Licences					-	
Events	1,741				1,741	6,261
IE of Accounts	50				50	50
Grants		22,112			22,112	5,932
Professional charges	1,421				1,421	
Total	10,898	22,112	-	-	33,010	26,202

APPENDIX 3



Independent examiner's report on the accounts

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Report to the trustees/members of

Charity name

Balmaclellan Village Hall Trust

Registered charity number

SC048224

On the accounts of the charity for the period

Period start date			to	Period end date		
Day	Month	Year		Day	Month	Year
01	04	2024		31	03	2025

Set out on pages

(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

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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, 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

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

Signed:

Date: 04/11/2025

Name:

Relevant professional qualification(s) or body (if any):

Manager for Kirkcudbright Development Trust

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.