

MORISON DUNCAN HALL MANAGEMENT COMMITTEE SCIO

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

SCOTTISH CHARITY NUMBER SC051141

MORISON DUNCAN HALL MANAGEMENT COMMITTEE SCIO
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

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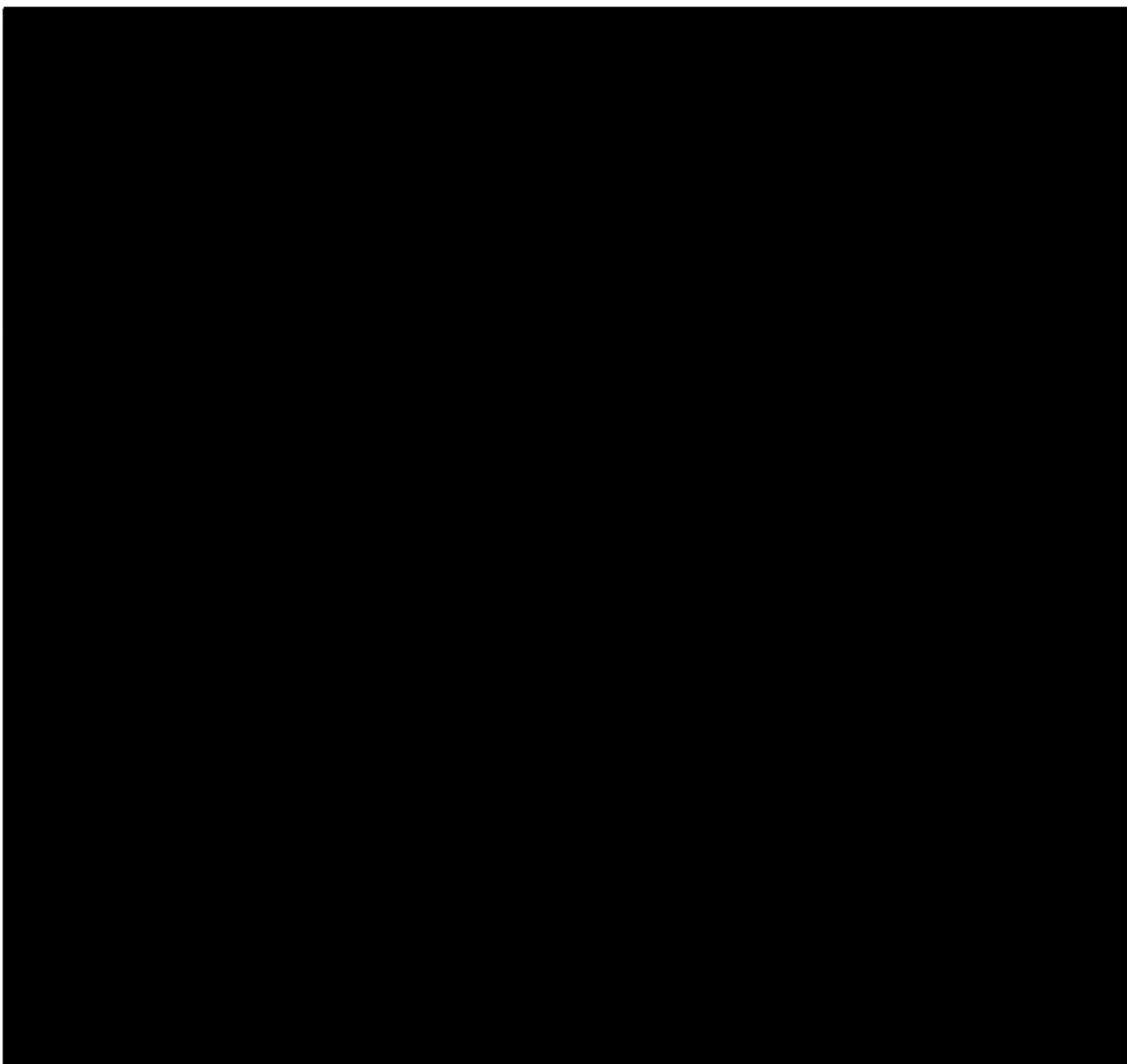
MORISON DUNCAN HALL MANAGEMENT COMMITTEE SCIO

COMMITTEE MEMBERS' ANNUAL REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Reference and Administrative Information

Scottish Charity Number: SC 051141



Charitable Purposes

The purpose of the charity, per its constitution, is to operate as a non-profit making distributing organisation whose principal objective is associating with voluntary organisations, the local authority and inhabitants of the local area in a common effort to provide access to recreational facilities and activities with the objective of improving conditions for life for the persons for whom the facilities and activities are primarily intended, and to advance education and in (a) the advancement of citizenship and community development by providing opportunities for all members of the community to participate in recreational activity in the interests of social welfare and (b) the provision of recreational facilities and the organisation of recreational activities. The purposes also include the maintenance of the hall and its grounds, and all administration relating to hall use and bookings.

Governing Document

The charity is a Scottish Charitable Incorporated Organisation, formed on 22 July 2021 and governed by its Constitution. It became active with opening of its bank account on 12 April 2022 and all activities are carried on through this organisation.

Structure and Management and the Recruitment and Appointment of Trustees

The charity is administered by its management committee, which should consist of nine members elected at the Annual General Meeting plus group representatives. The committee meets almost every month.

New committee members are provided with appropriate induction.

Risk Management

The committee members have assessed the major risks to which the charity is exposed, in particular those relating to its operations and finance, and are satisfied that systems are in place to mitigate the charity's exposure to the major risks.

Review of Activities and Achievements

The AGM saw a major change in the composition of the committee and the first half of the year saw activity to address the fabric of the hall. Significant grant assistance from Fife Council allowed us to deal with electrical, fire alarm and plumbing issues.

The hall continues to be well used by the local community with rental income showing an upward trend. Fundraising activities include a very successful Gala day. Ongoing cost increases across all expenditure areas necessitated an increase in rental rates from July 2025 but the resultant outcome sees us well placed to maintain and improve our facilities.

Donations from several sources have been hugely beneficial during the year and allowed us to replace carry our essential work on the Fire alarm and electrical installation and renew all our tables for a more modern and lighter version.

Future Developments

The charity aims to continue fulfilling its charitable purpose by renting out the hall and fundraising activities in the future.

Reserves Policy

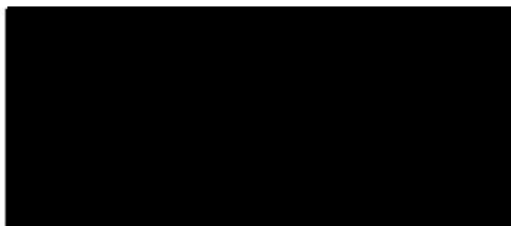
The statement of balances shows total bank and cash funds of £6818 (2024 - £8125) at year end. There are no restricted funds (2024 - £2671) as the amounts previously held have been applied to support major expenditure incurred this year.

The committee members are satisfied, however, that the funds remain sufficient for the ongoing work of the charity.

Statement of Committee Members' Responsibilities

The committee members are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements, which they are responsible for preparing, comply with the Charities Accounts (Scotland) Regulations 2006 (as amended) and the terms of the charity's Declaration of Trust. The applicable law also sets out the responsibilities of the committee members for the preparation and content of the Annual Report.

Approved by the committee members and signed on their behalf on 28 October 2025 by: -



MORISON DUNCAN HALL MANAGEMENT COMMITTEE SCIO

INDEPENDENT EXAMINERS REPORT TO THE COMMITTEE MEMBERS OF THE MORISON DUNCAN HALL MANAGEMENT COMMITTEE

I report on the accounts of the charity for the year ended 30 September 2025 which are set out on pages 7 to 9.

Respective responsibilities of Trustees and Examiner

The charity's committee member (trustees for the purposes of charity law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The committee members consider the audit requirement of regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

This report is made to the committee members, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the committee members those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the committee members for my work or this report.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes review of the accounting records kept by the charity and a comparison of the account presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the committee members 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.

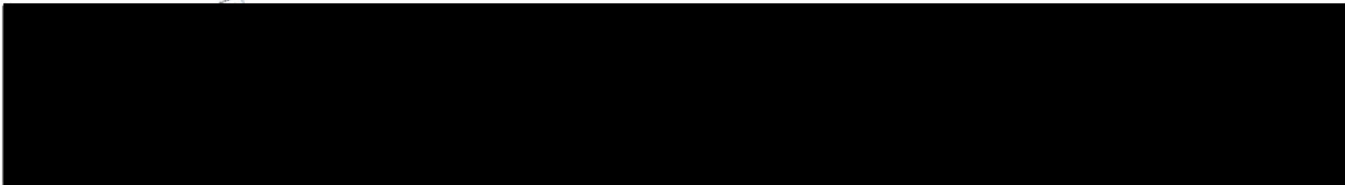
Independent Examiner's Statement

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 Regulations, and
- To prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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 be reached.



29 October 2025

MORISON DUNCAN HALL MANAGEMENT COMMITTEE SCIO

STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Unrestricted funds	Restricted Funds	2025	Unrestricted funds	Restricted Funds	2024
	£	£	£	£	£	£
Receipts						
Donations	948	2500	3448	2160	-	2160
Grants	14649		14649	203	1610	1813
Fundraising activities	2638		2638	2591	-	2591
Rental	10513		10513	8995	-	8995
Other	61		61	22	-	22
Total Income	28809	2500	31309	13971	1610	15581

Payments

Fundraising expenses

Gala Day	840		840	1813	-	1813
Other	0		0	63	-	63

Payments for charitable activities

Caretaker	3933		3933	3532		3532
Insurance	1725		1725	1882		1882
Heat and light	2801		2801	3769		3769
Repairs and renewals	2447		2447	2726		2726
Major fabric expenditure	15328	1100	16428	0		0

Licences	702		702	154		154
Miscellaneous expenses	587		587	320		320
	28363	1100	29463	14259	0	14259
Governance costs						
Independent Examiner's fee	360		360	120		120
	28723	1100	29823	14379	0	14379
Payments related to asset movements						
Purchase of fixed assets	982	1811	2793	0	439	439
Total expenditure	<u>29705</u>	<u>2911</u>	<u>32616</u>	<u>14379</u>	<u>439</u>	<u>14818</u>
Transfers to/(from) funds	2260	-2260	0			
Surplus/(deficit for year)	<u>1364</u>	<u>-2671</u>	<u>-1307</u>	<u>-408</u>	<u>1171</u>	<u>763</u>

The notes on pages 10 and 11 form an integral part of these accounts

MORISON DUNCAN HALL MANAGEMENT COMMITTEE SCIO

STATEMENT OF BALANCES

AS AT 30 SEPTEMBER 2025

	Unrestricted funds	Restricted Funds	2025	Unrestricted funds	Restricted Funds	2024
	£	£	£	£	£	£
Funds Reconciliation						
At 1 October	5454	2671	8125	5862	1500	7362
Surplus/deficit for year	1364	-2671	-1307	-408	1171	763
At 30 September	6818	0	6818	5454	2671	8125
Bank and Cash Balances						
Bank Current Account	6366		6366	5405	2671	8076
Cash	452		452	49	-	49
	6818	0	6818	5454	2671	8125
Other Assets - debtors and prepayments						
Fixed Assets	-	2166	2166	1	355	356
Rents due	764	-	764	20	-	20
Prepayments	1490	-	1490	1725	-	1725
	2254	2166	4420	1746	355	2101
Liabilities						
Independent Examiner's fees	0	-	0	360	-	360
Sundry creditors	0	-	0	-	-	0
	0	0	0	360	0	360

The notes on pages 10 and 11 form an integral part of these accounts

Approved by the management committee on 28

October and signed on their behalf by: -

MORISON DUNCAN HALL MANAGEMENT COMMITTEE SCIO

Notes to the Financial Statements

For the year to 30 September 2025

1. Accounting Policies

a) Basis of Accounting

The financial statements have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

b) Nature of funds

Unrestricted funds are those that may be used at the discretion of the committee members in furtherance of the objects of the charity. The committee members maintain a single unrestricted fund for the day to day management of the hall.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. The Hall Committee's restricted funds are set out at note 3.

c) Taxation

The charity is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

d) Cash Flow Statement

The charity is entitled to the exemptions available in the Charities Accounts (Scotland) Regulations 2006 (as amended) and is therefore not required to prepare a Cash Flow Statement.

2. Related Parties

No remuneration was paid to committee members (2024 – none). Any expenses reimbursed were for items purchased for direct use in the hall.

3. Restricted Funds Current year

	Thursday Cafe Fund	Total 2025	Thursday Cafe Fund	Total 2024
	£	£	£	£
At 1 October	2671	2671	1500	1500
Income				
Donation received	1400	1400	1610	1610
Expenditure	-4071	-4071	-439	-439
At 30 September	<u>0</u>	<u>0</u>	<u>2671</u>	<u>2671</u>