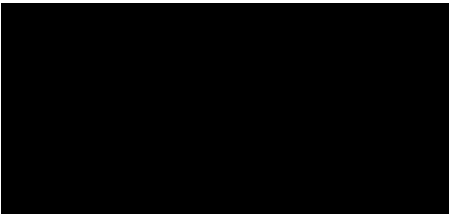


The Trustees present their annual report and financial statements for the year ended 31 March 2025 along with the Independent Examiner's report.

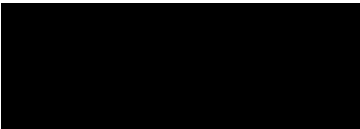
Reference and administration details

Eaglesfield Recreational Association is a Scottish Charitable Incorporated Organisation – SC051630. The contact address for the charity is 5 Dunloe Terrace, Eaglesfield, Lockerbie DG11 3PD.

Trustees as at the date of approval of the Annual Report



Trustees who have served during the period



Structure, Governance and Management

Eaglesfield Recreational Association is a membership organisation and members appoint up to 12 trustees at the Annual General Meeting. A further 2 trustees may be appointed by the Board on the basis that they have specialised experience or skills which could be of assistance to the Board.

Objectives and Activities

The objects of the charity are:

- The provision of recreational facilities and the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities are primarily intended.

Summary of main activities in relation to these objects

We have worked with the Public Hall trustees to support the activities taking place in the hall (see below) and with the recently-developed Eaglesfield Thistle Football Club who are planning to use the playing field when it is in a suitable state. A major project to improve the drainage of the playing field was undertaken in 2023/24.

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

A complete refurbishment of the kitchen of the Public Hall, funded by a windfarm grant and replacement of the oil tank to comply with current safety standards, also grant-funded. These

improvements were undertaken to support the activities taking place in the hall for the benefit of the local community. An application has been submitted to the Office of the Scottish Charity Regulator (OSCR) to wind-up the Public Hall as a charity and transfer its assets and all activity to ERA.

Financial Review

The trustees are working towards maintaining a reserve equal to 3 months' running costs.

Conclusion

As trustees, we are responsible for the development of Eaglesfield Recreational Association and we are grateful for the support of the local community.

Declaration

The trustees declare that they have approved the trustees' report on 6 November 2025.

Signed on behalf of the charity's trustees

A large black rectangular box used to redact the signature of the trustee.

Name of Organisation Eaglesfield Recreational Association SC051630

For the period from 1 April 2024 to 31 March 2025

Independent Examiner's Report

I report on the financial statements of the charity which are set out on pages 4-6.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that 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.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. 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 connection with 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 to be reached.



30 November 2025

Financial statements for the period ending 31 March 2025

RECEIPTS AND PAYMENTS

Income

	Notes	2024/25			2023/24
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Donations		2,500	1,620	4,120	-
Grants		-	14,461	14,461	46,285
Receipts from charitable activities		354	-	354	1,571
Sub total		2,854	16,081	18,935	47,856
Sale of assets		230	-	230	-
Total		3,084	16,081	19,165	47,856

Expenditure

	2023/24			2022/23
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Cost of fundraising	120	-	120	-
Gifts and donations made	34	-	34	100
<u>Cost of charitable activities</u>				
Kitchen refurbishment	-	13,355	13,355	-
Oil tank	-	1,620	1,620	-
Premises costs	1,375	-	1,375	200
Postage	4	-	4	-
Playing field drainage	-	-	-	47,880
Hall - installation of blinds	-	-	-	1,892
	1,532	14,975	16,507	50,072
Surplus/(deficit)	1,552	1,105	2,657	(2,216)

Financial statements for the year ending 31 March 2025

STATEMENT OF BALANCES

	2024/25			2023/24
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Funds Reconciliation				
Balance at start of year	1,271	1,513	2,784	5,000
Surplus/(Deficit) for year	1,552	1,105	2,657	(2,216)
Cash & Bank balances at Year End	2,823	2,619	5,442	2,784

Reconciliation to bank and cash accounts

	£
Bank balance at year end	5,394.55
Cash in hand	47.01
	5,441.56

Assets

Nil

Liabilities

The charity has no liabilities or contingent liabilities

The trustees declare that they have approved the accounts at a meeting on
18 September 2025

Signed on behalf of the trustees:

 (Chairman)

 (Secretary)

Financial statements for the year ending 31 March 2025

NOTES TO THE ACCOUNTS

1. BASIS OF ACCOUNTING

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

2. FUNDS

Unrestricted funds are those which the charity may use freely in furtherance of its objectives.

Restricted grants were received to improve the Hall kitchen.

3. RELATED PARTY TRANSACTIONS

No trustees received remuneration during the year (2023/24: nil)

No trustees received expenses (2023/24: nil)

There were no transactions with connected parties (2023/24: nil)