

# APPENDIX 3



Independent examiner's report on the accounts v2							
Report to the trustees/members of	Charity name						
	HALF MORTON HALL COMMITTEE						
Registered charity number	SC054047						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	01	10	2024		30	09	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 (as amended). 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 2006 Accounts 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 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: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> 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**:	[Redacted Signature Area]						
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.  
 \*\*OSCR will accept digital or typed signatures.

## 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



# HALF MORROW HALL COMMITTEE

Enter SC140 below  
SC054047



Receipts and payments accounts						
For the period from	Period end date			to	Period end date	
	Day	Month	Year		Day	Month
	01	10	2024		30	09

## 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 £
<b>A1 Receipts</b>						
Donations					-	
Legacies					-	
Grants	249				249	31,751
Receipts from fundraising activities	1710				1710	1,125
Gross trading receipts					-	
Income from investments other than land and buildings	117				117	253
Rents from land & buildings					-	
Gross receipts from other charitable activities	1480				1480	334
Other					-	456
<b>A1 Sub total</b>	<b>3,556</b>	-	-	-	<b>3,556</b>	<b>33,919</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	<b>3,556</b>	-	-	-	<b>3,556</b>	<b>33,919</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	1075				1075	2,168
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	5930				5930	33,898
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
<b>A3 Sub total</b>	<b>7,005</b>	-	-	-	<b>7,005</b>	<b>36,066</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	<b>7,005</b>	-	-	-	<b>7,005</b>	<b>36,066</b>
<b>Net receipts / (payments)</b>	<b>(3,449)</b>	-	-	-	<b>(3,449)</b>	<b>(2,147)</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(3,449)</b>	-	-	-	<b>(3,449)</b>	<b>(2,147)</b>

## 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	10,421	-	-	-	10,421	12,568
	Surplus / (deficit) shown on receipts and payments account	(3,449)	-	-	-	(3,449)	(2,147)
	Cash and bank balances at end of year	6,972	-	-	-	6,972	10,421
	(Agree balances with receipts and payments account(s))						

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				
	Total	-	-	-

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  
approval4-11-25  
4/11/25



## Section C Notes to the Accounts

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)


### C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

### C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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### C3b Trustee remuneration - details

Authority under which paid	£

### C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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### C4b Trustee expenses - details

	Number of trustees	£

### C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

### C6 Other information


**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 £
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
	249	-	249	-
			-	31,751
			-	
			-	
Total	249	-	249	31,751

## 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 HIRE	1480	-	-	-	1480	334
OTHER	-	-	-	-	-	456
					-	
					-	
					-	
					-	
Total	1480	-	-	-	1480	790

## 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 £
REPAIRS + MAINT.	4,426	-	-	-	4,426	32,265
HEAT + LIGHT	199	-	-	-	199	300
INSURANCE	974	-	-	-	974	824
RATES + WATER	244	-	-	-	244	326
PRINTING + STATIONERY	22	-	-	-	22	43
OTHER	65	-	-	-	65	30
					-	
					-	
					-	
Total	5,830	-	-	-	5,830	33,888



SC 054047

## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<i>GENERAL</i>						
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants	249				249	31,751
Receipts from fundraising activities	1710				1710	1,125
Gross trading receipts						
buildings <i>INVESTMENTS</i>	117				117	255
Rents from land & buildings						
Gross receipts from other charitable activities	1480				1480	790
<b>Sub total</b>	<b>3556</b>				<b>3556</b>	<b>33919</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>				<b>-</b>	
<b>Total receipts</b>	<b>3556</b>				<b>3556</b>	<b>33919</b>
<b>Payments</b>						
Expenses for fundraising activities	1075				1075	2168
Gross trading payments						
Investment management costs						
Payments relating directly to charitable activities	5930				5930	33898
Grants and donations						
Governance costs:						
Audit / independent examination						
Preparation of annual accounts						
Legal costs						
<b>Sub total</b>	<b>7005</b>				<b>7005</b>	<b>36066</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets						
Purchase of investments						
<b>Sub total</b>	<b>-</b>				<b>-</b>	
<b>Total payments</b>	<b>7005</b>				<b>7005</b>	<b>36066</b>
<b>Net receipts / (payments)</b>	<b>(3449)</b>				<b>-</b>	<b>(2147)</b>
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(3449)</b>				<b>-</b>	<b>(2147)</b>
<b>Nature and purpose of funds</b>						
<i>PROVISION OF FACILITIES FOR MEETINGS AND OTHER FORMS OF RECREATION</i>						

**Additional analysis (3)****6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-
<b>Nature and purpose of funds</b>						



**Half Morton Hall**  
**Year ending 30 September 2025**

**Income**

	2025 £	2024 £	
Functions	1,710.00	1,125.00	FA
Private functions/Hall hire	1,480.00	334.00	CA
Beckburn/Ewes Hill windfarm/Southern Upland Partnership	249.00	31,751.24	G
Interest	117.29	253.13	I
Other income		455.58	O
Total	3,556.29	33,918.95	

**Expenditure**

Repairs & maintenance	4,426.46	32,265.60	CA
Functions	1,075.40	2,167.96	FA
Heat & light	199.27	299.64	CA
Insurance	973.56	883.88	CA
Rates & water	243.56	375.85	CA
Printing, postage & stationery	22.06	43.44	CA
Other	65.00	30.00	CA
Total	7,005.31	36,066.37	
(Deficit)/Surplus	(3,449.02)	(2,147.42)	

**Half Morton Hall**  
**Year ending 30 September 2025**  
**Balance sheet**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Assets</b>		
Bank	6,915.38	10,417.20
Cash	56.32	3.52
	<u>6,971.70</u>	<u>10,420.72</u>
<b>Reserves</b>		
Opening balance	10,420.72	12,568.14
Deficit	(3,449.02)	(2,147.42)
	<u>6,971.70</u>	<u>10,420.72</u>
Closing balance		

**Notes**

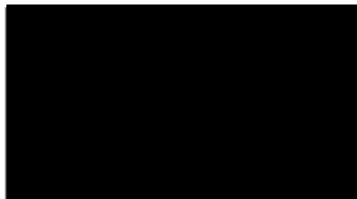
**Opus**

Opening balance	-	187.59
Paid in	-	52.58
Paid out	-	(240.17)
	<u>-</u>	<u>-</u>

**Cash**

Opening balance	3.52	16.23
Paid in	329.00	161.00
Paid out	(276.20)	(173.71)
	<u>56.32</u>	<u>3.52</u>

Accounts agreed to the cashbook, bank statements, supporting documentation and explanations given.



21.10.25



APPENDIX 1

OSCR

Scottish Charity Regulator

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	10	2024	To	30	09	2025

Reference and administration details

Charity name	Half Morton Hall Committee
Other names charity is known by	Chapelknowe Village Hall Committee
Registered charity number	SC054047
Charity's principal address	Chapelknowe
	Canonbie
	Dumfriesshire
	Postcode DG14 0YB

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		Chair		
2		Treasurer		
3		Secretary		
4				
5				
6				
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

Constitution based on SCVO model

Trustee recruitment and appointment

Trustees are elected by the charity members at the AGM

## Objectives and activities

Charitable purposes

The organisation's purposes are:

To promote for the benefit of those living in the parish of Half Morton without distinction of sex, political, religious or other opinions by:

- a/ Providing or assisting in the provision of facilities for meetings, lectures and classes and other forms of recreation
- b/ To provide, maintain, manage and promote Half Morton Hall

Summary of the main activities in relation to these objects

To maintaining a village hall in Chapelknowe that can be used by groups and members of the community for events, recreation, education and entertainment.

To organise social, educational and entertainments events in the village hall for the benefit of the local community.



## APPENDIX 1

### Achievements and performance

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

Following a year when the Hall was closed for a period while the floor was replaced, we have been working hard to get back to normal. New doors have been fitted to improve both security and disabled access with the remainder of last years very generous wind farm grant funding.

There were a number of events organised by the committee which were all well attended:

- Wreath making classes
- Social Events with entertainment and pop up bars
- Soup & Pudding lunch

Bookings and use by local groups have also increased including:

- New Dog training group using the hall regularly
- RDA Carriage Driving group AGM & Lunch
- D&G Disability Sports Boccia team practice
- Community Council Meetings
- Funeral teas
- Hire of tables & chairs
- Venue for a local Band to practice

We still have some issues with the facilities and the limitations of the electric heating. This has lost us some use and so it is now high on our priority list to resolve. We are planning to upgrade the electric supply with grant funding in the forthcoming financial year.

Following a decline in use over the covid period we now have an enthusiastic and active committee who are committed to promoting and developing the community spirit in our rural area through events in the Hall.

### Financial review

#### Brief statement of the charity's policy on reserves

We aim to maintain our reserves at 2 x years running costs. Our running costs (excluding grant funded improvements and upgrades) is around £3000 per year.

#### Details of any deficit

This year's deficit was due to completion of repairs and maintenance work which had been grant funded in the previous financial year.

#### Donated facilities and services (if any)

APPENDIX 1

Other optional information

Declaration

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

Signed on behalf of the charity's trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)	Chair	
Date	02/02/2026	