

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2026
for
Moffat Town Hall Redevelopment Trust

Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Moffat Town Hall Redevelopment Trust

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for the Year Ended 31st March 2026

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Moffat Town Hall Redevelopment Trust

Report of the Trustees **for the Year Ended 31st March 2026**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Moffat Town Hall Redevelopment Trust exists to benefit the heritage, recreation and education of the community of Moffat and the surrounding district, comprising the DG10 postcode area.

The Trust seeks to achieve these objectives through the operation and development of community facilities, support for local clubs and community organisations, the provision of community services and the responsible management and development of the Trust's assets.

The Trust aims to ensure that its facilities remain accessible to the community while managing its activities and resources in a financially sustainable manner.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year, the Trust continued to support a range of weekly clubs and community activities.

The Trust supports these activities through the provision of free use of the hall for qualifying clubs, helping groups to continue operating without the additional cost of hall hire. Without this support the weekly clubs would not be viable.

The Trust also continued to support community groups through the provision of hall facilities without charge where applications were made and approved by the Board in accordance with the relevant policy.

Library and community services

The Trust continued to work closely with Dumfries & Galloway Council and operates the library under a Service Level Agreement.

Volunteers continued to support the operation of the library and the provision of book-lending services to the community. The Trust recognises that further work is required to improve the physical condition of the library and the volunteers are working hard to maintain this facility. The Banking Hub continued to operate every second Tuesday and provides an important service to the local community.

The Trust also receives a significant number of enquiries from residents and visitors. The Trustees will continue to consider how the Trust can best support the provision of local/visitor information within the resources available to it.

Former Police Station and Community Shop

The Community Asset Transfer of the former Police Station to the Trust was completed on 30th March 2026.

The building provides premises for the Community Shop and enables the storage and sale of donated goods for reuse and recycling, with some donated material also being passed to other charities.

The Community Shop continues to develop with significant support from volunteers. Plans for further redesign and refurbishment have been placed on hold while the Trust manages expenditure carefully and allows operating arrangements to develop.

The project has received grant support from South of Scotland Enterprise (SOSE), Development Trusts Association Scotland (DTAS) and the Scottish Land Fund. The Trust continues to provide appropriate updates to funding organisations.

Trading Standards also visited the Community Shop during the year and no concerns arising from that visit have been reported in this draft.

Moffat Town Hall Redevelopment Trust

Report of the Trustees **for the Year Ended 31st March 2026**

FINANCIAL REVIEW

Financial position

The Trust's objective remains to operate on a financially sustainable basis while continuing to support the local community and maintain the Town Hall and its associated assets.

During the year, grant funding enabled the Trust to deliver significant projects, including the Community Asset Transfer of the former Police Station and the reconfiguration of the Library.

During the year, the Trust recorded a surplus of £82,898 (2025 - £19,451), and at 31 March 2026 total reserves stood at £192,121 (2025 - £109,223).

The Trustees recognise that the financial environment remains challenging, future grant income is uncertain and operating costs continue to place pressure on the Trust's resources.

Income from events and other commercial activities has not met expectations during the year. In particular, the marketing and promotion of events has not generated the level of attendance and income anticipated.

The Trustees have therefore identified the need to strengthen financial planning and oversight. This includes more regular monitoring of income and expenditure, budgeting and cash-flow forecasting, management of reserves, and reviewing opportunities to increase and diversify income. These measures will be a priority during the coming financial year.

Reserves policy

The Trust maintains a designated contingency reserve of £5,000 for the maintenance of the historic external windows, as required by Historic Scotland.

In July 2025, the Trustees agreed a reserves target of £45,000 to provide greater financial resilience. This target had not been achieved by 31 March 2026.

The Trustees will continue to monitor the level of reserves regularly and seek to strengthen the Trust's financial position through careful management of expenditure and the development of sustainable sources of income.

Trustees Responsibilities in relation to the financial statements

The Trustees, who are also Directors of Moffat Town Hall Redevelopment Trust for the purposes of company law, are responsible for preparing the Trustees' Annual Report and the financial statements.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going-concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006.

The Trustees are also responsible for safeguarding the assets of the charitable company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Transactions involving Trustees

No Trustee received remuneration during the financial year. Trustees received reimbursement only for expenditure properly incurred on behalf of the Trust and authorised in accordance with the Trust's arrangements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association (Constitution).

Moffat Town Hall Redevelopment Trust

Report of the Trustees **for the Year Ended 31st March 2026**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Directors of the company are also Charity Trustees for the purposes of charity law and are members of the Board.

Trustees are appointed in accordance with the Trust's Articles of Association.

During the year, the Board comprised both Member Directors and other Directors appointed in accordance with the Articles. Details of the Trustees who served during the year are provided under Reference and Administrative Details below.

Induction and training of new trustees

New Trustees are provided with information about their legal duties under charity and company law, the Trust's Memorandum and Articles of Association, governance and decision-making processes, the Trust's activities and its financial position.

Trustees are introduced to employees, volunteers and fellow Board members to support their understanding of the organisation and its activities and are encouraged to undertake appropriate external training relevant to their responsibilities.

During the year, the Trustees recognised that arrangements for Trustee induction and ongoing development had not been sufficiently structured or comprehensive.

The Board has therefore agreed to introduce a more formal induction process, supported by appropriate ongoing training and periodic review, to help ensure that Trustees are properly equipped to fulfil their governance and financial oversight responsibilities.

Risk policy

The Trustees have reviewed the principal strategic, operational, governance and financial risks facing the Trust.

During the year, a number of areas were identified where the Trust's governance and financial management arrangements require strengthening.

Particular areas of focus include financial reporting and oversight, budgeting and cash-flow forecasting, record-keeping and operational planning. The Trustees have also recognised the need for more regular and effective Board oversight, clearer allocation of roles and responsibilities, and a more structured approach to Trustee induction and ongoing development.

Financial sustainability remains a significant risk for the Trust. Grant income is uncertain, operating costs continue to place pressure on resources, and income from events and other commercial activities has not met expectations.

The Trustees are therefore reviewing expenditure, income-generating activities and financial forecasts more regularly to support the Trust's longer-term sustainability.

During the coming year, the Trustees intend to strengthen governance and financial management arrangements. Priorities include:

- improved financial reporting, budgeting and forecasting;
- clearer Board oversight and accountability;
- improved record-keeping and operational planning;
- regular review of financial and organisational risks; and
- a more structured programme of Trustee induction and training.

The Trust maintains insurance cover for its activities and assets. The Trustees will continue to review the Trust's principal risks and the effectiveness of the measures in place to manage them.

Operating the Charity in 2026/27

The Trustees' priorities for the coming year will be to strengthen the Trust's financial position and governance arrangements while continuing to provide and develop facilities and services for the local community.

Particular priorities will include strengthening financial reporting, budgeting and cash-flow forecasting; monitoring and rebuilding reserves; reviewing the performance and marketing of events and other income-generating activities; developing the operation of the former Police Station and Community Shop; and improving governance, operational planning, record-keeping and Trustee development.

The Trust will also review its volunteer arrangements and relevant PVG processes.

The Trustees will continue to review these priorities in light of the Trust's available financial and organisational resources.

Moffat Town Hall Redevelopment Trust

Report of the Trustees
for the Year Ended 31st March 2026

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC344238 (Scotland)

Registered Charity number
040032

Registered office
Town Hall
High Street
Moffat
DG10 9HF

Trustees
P Farrell
G M Black (resigned 2.6.26)
J Kerr (resigned 18.5.26)
Mrs E Donnan
B Camm
R McLean
Mrs K Gourley
Mrs C Smith (resigned 27.5.26)
Mrs L J McCulloch (appointed 27.4.26)
I E Cole (appointed 11.11.25)

Employees during the year
Claire Black MBE - Administrator, Staff Line Manager and Secretary Project Development Officer

Jane McCulloch - Community Shop CAT Project Development Officer

Volunteers
Approximately 50 volunteers supported the activities of the Trust during the year.

Independent Examiner
David Mitchell, MA, CA
Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Approved by order of the board of trustees on 1st September 2026 and signed on its behalf by:

R McLean - Trustee

Ron McLean

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Independent Examiner's Report to the Trustees of
Moffat Town Hall Redevelopment Trust

I report on the accounts for the year ended 31st March 2026 set out on pages six to fourteen.

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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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.

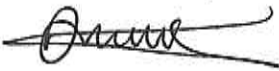
Independent examiner's statement

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 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 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.



David Mitchell, MA, CA
The Institute of Chartered Accountants of Scotland

Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

1st September 2026

Moffat Town Hall Redevelopment Trust

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2026

	Notes	Unrestricted fund £	Restricted funds £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	26,424	132,135	158,559	100,893
Charitable activities					
Town Hall Activity		5,955	-	5,955	5,989
Other trading activities	3	100,982	1	100,983	92,018
Total		<u>133,361</u>	<u>132,136</u>	<u>265,497</u>	<u>198,900</u>
EXPENDITURE ON					
Raising funds		-	-	-	412
Charitable activities					
Town Hall Activity		142,586	40,013	182,599	179,037
Total		<u>142,586</u>	<u>40,013</u>	<u>182,599</u>	<u>179,449</u>
NET INCOME/(EXPENDITURE)		(9,225)	92,123	82,898	19,451
RECONCILIATION OF FUNDS					
Total funds brought forward		45,267	63,956	109,223	89,772
TOTAL FUNDS CARRIED FORWARD		<u><u>36,042</u></u>	<u><u>156,079</u></u>	<u><u>192,121</u></u>	<u><u>109,223</u></u>

The notes form part of these financial statements

Moffat Town Hall Redevelopment Trust

Balance Sheet
31st March 2026

	Notes	Unrestricted fund £	Restricted funds £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
Tangible assets	8	22,549	138,184	160,733	40,995
CURRENT ASSETS					
Stocks	9	2,065	-	2,065	2,432
Debtors	10	6,327	1	6,328	12,740
Cash at bank and in hand		12,986	17,894	30,880	60,831
		<u>21,378</u>	<u>17,895</u>	<u>39,273</u>	<u>76,003</u>
CREDITORS					
Amounts falling due within one year	11	(7,885)	-	(7,885)	(7,775)
NET CURRENT ASSETS		<u>13,493</u>	<u>17,895</u>	<u>31,388</u>	<u>68,228</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>36,042</u>	<u>156,079</u>	<u>192,121</u>	<u>109,223</u>
NET ASSETS		<u>36,042</u>	<u>156,079</u>	<u>192,121</u>	<u>109,223</u>
FUNDS	12				
Unrestricted funds				36,042	45,267
Restricted funds				156,079	63,956
TOTAL FUNDS				<u>192,121</u>	<u>109,223</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 1st September 2026 and were signed on its behalf by:

R McLean - Trustee

Ron McLean
9/9/26

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31st March 2026

Basis of preparing the financial statements

The trust constitutes a public benefit entity as defined by FRS 102.

The income of the charity includes grant funding, community shop income, Friday Club income, venue hires and donations and bequests.

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the the value to the charity where this can be quantified. The value of the services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activities are accounted for when earned
- Incoming resources from grants, where related to performance and specific deliverable, are accounted for as the charity earns the right to consideration by its performance

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

- Costs of generating funds comprise the costs associated with attracting voluntary income
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them
- Governance costs include those costs associated with meeting the constitutional and statutory requirement of the charity and include the audit fees and costs linked to the strategic management of the charity
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g floor area, staff time.
- Grants payable are payments made to third parties in the furtherance of the charitable objectives of the trust. The grants are accounts for where either the trustees have agreed to pay the grant without condition and the recipient has a reasonable expectation that they will receive a grant, or any condition attaching to the grant is outside the control of the trust.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- | | |
|--------------------------|---------------|
| Improvements to property | - 10% on cost |
|--------------------------|---------------|

Moffat Town Hall Redevelopment Trust

Notes to the Financial Statements - continued
for the Year Ended 31st March 2026

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Computer equipment - 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

Cash and bank

Cash and bank comprises cash on hand and call deposits, and other short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for the sale of goods sold in the ordinary course of business.

Trade debtors are recognised initially at the transaction price and represent the full value of the services charged to customers, including any amounts charged on for third parties.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date they are presented as non current liabilities.

Borrowings

Interest bearing borrowings are initially recorded at fair value, net of transaction costs. Interest bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transactions costs, and the amount due on redemption being recognised as a charge to the profit and loss account over the period of the relevant borrowing.

Provisions and contingencies

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Moffat Town Hall Redevelopment Trust

Notes to the Financial Statements - continued
for the Year Ended 31st March 2026

2. DONATIONS AND LEGACIES

	2026	2025
	£	£
Donations	7,299	13,718
Grants	151,260	87,175
	<u>158,559</u>	<u>100,893</u>

Grants received, included in the above, are as follows:

	2026	2025
	£	£
NHS Endowment Fund	-	32,225
Library Refurbishment	-	50,000
Other grants	151,260	4,950
	<u>151,260</u>	<u>87,175</u>

3. OTHER TRADING ACTIVITIES

	2026	2025
	£	£
Shop income	54,467	41,749
Raffle & Donations	1,836	1,564
Venue hires	39,502	35,329
Bar Income	5,178	13,376
	<u>100,983</u>	<u>92,018</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2026	2025
	£	£
Depreciation - owned assets	<u>8,935</u>	<u>8,760</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2026 nor for the year ended 31st March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2026 nor for the year ended 31st March 2025.

Moffat Town Hall Redevelopment Trust

Notes to the Financial Statements - continued
for the Year Ended 31st March 2026

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2026	2025
Administration	7	8

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	18,668	82,225	100,893
Charitable activities			
Town Hall Activity	5,989	-	5,989
Other trading activities	92,018	-	92,018
Total	116,675	82,225	198,900
EXPENDITURE ON			
Raising funds	412	-	412
Charitable activities			
Town Hall Activity	140,655	38,382	179,037
Total	141,067	38,382	179,449
NET INCOME/(EXPENDITURE)	(24,392)	43,843	19,451
RECONCILIATION OF FUNDS			
Total funds brought forward	69,659	20,113	89,772
TOTAL FUNDS CARRIED FORWARD	45,267	63,956	109,223

Moffat Town Hall Redevelopment Trust

Notes to the Financial Statements - continued
for the Year Ended 31st March 2026

8. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Computer equipment £	Totals £
COST				
At 1st April 2025	-	58,261	10,534	68,795
Additions	74,041	54,133	499	128,673
At 31st March 2026	74,041	112,394	11,033	197,468
DEPRECIATION				
At 1st April 2025	-	18,247	9,553	27,800
Charge for year	-	7,788	1,147	8,935
At 31st March 2026	-	26,035	10,700	36,735
NET BOOK VALUE				
At 31st March 2026	74,041	86,359	333	160,733
At 31st March 2025	-	40,014	981	40,995

9. STOCKS

	2026 £	2025 £
Stocks	2,065	2,432

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Trade debtors	6,327	1,365
VAT	1	-
Prepayments	-	11,375
	6,328	12,740

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Trade creditors	1,639	1,334
Social security and other taxes	2,728	3,546
VAT	1,418	945
Accrued expenses	2,100	1,950
	7,885	7,775

Moffat Town Hall Redevelopment Trust

Notes to the Financial Statements - continued
for the Year Ended 31st March 2026

12. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	45,267	(9,225)	36,042
Restricted funds			
Heating System Update Fund	13,956	(1,990)	11,966
Library Refurbishment	50,000	2,178	52,178
Police Station Fund	-	74,041	74,041
Fabric Fund	-	17,894	17,894
	<u>63,956</u>	<u>92,123</u>	<u>156,079</u>
TOTAL FUNDS	<u>109,223</u>	<u>82,898</u>	<u>192,121</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	133,361	(142,586)	(9,225)
Restricted funds			
Development Officer Fund	32,225	(32,225)	-
Heating System Update Fund	-	(1,990)	(1,990)
Library Refurbishment	7,976	(5,798)	2,178
Police Station Fund	74,041	-	74,041
Fabric Fund	17,894	-	17,894
	<u>132,136</u>	<u>(40,013)</u>	<u>92,123</u>
TOTAL FUNDS	<u>265,497</u>	<u>(182,599)</u>	<u>82,898</u>

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted fund	69,659	(24,392)	45,267
Restricted funds			
Heating System Update Fund	15,946	(1,990)	13,956
Wellbeing Club Fund	4,167	(4,167)	-
Library Refurbishment	-	50,000	50,000
	<u>20,113</u>	<u>43,843</u>	<u>63,956</u>
TOTAL FUNDS	<u>89,772</u>	<u>19,451</u>	<u>109,223</u>

Moffat Town Hall Redevelopment Trust

Notes to the Financial Statements - continued
for the Year Ended 31st March 2026

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	116,675	(141,067)	(24,392)
Restricted funds			
Development Officer Fund	32,225	(32,225)	-
Heating System Update Fund	-	(1,990)	(1,990)
Wellbeing Club Fund	-	(4,167)	(4,167)
Library Refurbishment	50,000	-	50,000
	<u>82,225</u>	<u>(38,382)</u>	<u>43,843</u>
TOTAL FUNDS	<u>198,900</u>	<u>(179,449)</u>	<u>19,451</u>

The charitable company operates a **General Fund** for core charitable activities.

In addition there are the following Restricted Funds:

Harmony Club Fund - A fund to allow for a lunch club every Friday for elderly people in the DG10 area. Attendees are provided with a hot meal, information sessions and entertainment.

Development Officer Fund - A fund to support the salary of the development officer and time from other employees, allowing the development of the Town Hall and the activities provided.

Heating System Update Fund - A fund to cover the cost of replacing the heating system with an energy efficient system.

Wellbeing Club Fund - A fund to support the Wellbeing Monday Club for people with dementia.

Library Refurbishment Fund - A fund to cover the costs of the refurbishment to the library.

Police Station Fund - A fund to cover the purchase of the police station.

Fabric Fund - A fund to allow for the continuation of operations within the police station and developing a tourist information point.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2026.

Moffat Town Hall Redevelopment Trust

Detailed Statement of Financial Activities
for the Year Ended 31st March 2026

	2026 £	2025 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	7,299	13,718
Grants	151,260	87,175
	158,559	100,893
Other trading activities		
Shop income	54,467	41,749
Raffle & Donations	1,836	1,564
Venue hires	39,502	35,329
Bar Income	5,178	13,376
	100,983	92,018
Charitable activities		
Monday Well being Income	5,955	5,989
	265,497	198,900
Total incoming resources		
EXPENDITURE		
Other trading activities		
Bad debts	-	412
Charitable activities		
Wages	85,540	83,980
Social security	-	660
Pensions	1,356	1,347
Insurance	2,829	1,863
Telephone	1,139	886
Postage and stationery	508	299
Advertising	410	134
Sundries	1,919	871
Office expenses	2,148	4,144
Subscriptions	1,141	906
Repairs & maintenance	19,406	17,835
Donations	725	1,170
Cleaning & laundry	705	638
Party and event supplies	14,308	18,901
Music	4,063	5,124
Transport	5,797	5,311
Food, etc	17,432	16,538
Gifts, etc	1,462	1,732
	160,888	162,339
Support costs		
Management		
Improvements to property	11,630	5,832
Carried forward	11,630	5,832

This page does not form part of the statutory financial statements

Moffat Town Hall Redevelopment Trust

Detailed Statement of Financial Activities
for the Year Ended 31st March 2026

	2026	2025
	£	£
Management		
Brought forward	11,630	5,832
Computer equipment	1,147	2,929
	12,777	8,761
 Finance		
Bank charges	356	277
 Governance costs		
Accountancy fees	2,640	1,950
Legal fees	5,938	5,710
	8,578	7,660
 Total resources expended		
	182,599	179,449
 Net income		
	82,898	19,451

This page does not form part of the statutory financial statements

