

Company registration number SC348907 (Scotland)

**BARRHILL COMMUNITY INTEREST COMPANY**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**



# BARRHILL COMMUNITY INTEREST COMPANY

## COMPANY INFORMATION

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|                          |  |                              |
|--------------------------|--|------------------------------|
| <b>Directors</b>         | J D Thomson<br>E Ottaway<br>P C McGibbon<br>Mrs L Burgess<br>L Douglas-Buck<br>G Marshall                    | (Appointed 2 September 2024) |
| <b>Company number</b>    | SC348907   |                              |
| <b>Registered office</b> | Memorial Hall<br>Main Street<br>Barrhill<br>KA26 0PP   |                              |
| <b>Accountants</b>       | Montpelier Professional (Galloway) Limited<br>1 Dashwood Square<br>Newton Stewart<br>Wigtownshire<br>DG8 6EQ |                              |

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# BARRHILL COMMUNITY INTEREST COMPANY

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# BARRHILL COMMUNITY INTEREST COMPANY

## DIRECTORS' REPORT

**FOR THE YEAR ENDED 30 JUNE 2025**

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The directors present their annual report and financial statements for the year ended 30 June 2025.

### Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

J D Thomson

E Ottaway

P C McGibbon

Mrs L Burgess

L Douglas-Buck

A Calf

(Appointed 2 September 2024 and resigned 16 May 2025)

G Marshall

(Appointed 2 September 2024)

### Review of the year

The company's object is to carry on activities which benefit the village and community of Barrhill, in particular to:-

- Provide community facilities and activities
- Promote sustainable energy generation and conservation within houses, business or community buildings
- Improve the appearance of the village and surrounding countryside
- Develop local business
- Develop transport infrastructure for the area

During the year winter fuel grants were made to 155 households to a sum of £77,525.

Barrhill Development Trust received a grants for upkeep and the running of their assets - Bowling Green, Community Hall, car park, and play park; as well as refurbishing the Community Pub and running community events, which came to a sum of £231,505.

Grants were also awarded to the Primary School, the Barrhill Events Group for community activities and Barrhill Angling Club.

Eight bursaries to support further education, seven learning to drive bursary and one to the Primary School for a school trip were also awarded.

### Small companies exemption

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board



E Ottaway

Director

2 February 2026

# **BARRHILL COMMUNITY INTEREST COMPANY**

## **REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF BARRHILL COMMUNITY INTEREST COMPANY**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Barrhill Community Interest Company for the year ended 30 June 2025 which comprise the income and expenditure account, the balance sheet, the statement of changes in equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the ICAS we are subject to its ethical and other professional requirements which are detailed at <https://icas.com/icas-framework-preparation-of-accounts>.

This report is made solely to the board of directors of Barrhill Community Interest Company, as a body, in accordance with the terms of our engagement letter dated 11 July 2023. Our work has been undertaken solely to prepare for your approval the financial statements of Barrhill Community Interest Company and state those matters that we have agreed to state to the board of directors of Barrhill Community Interest Company, as a body, in this report in accordance with the requirements of the ICAS as detailed at <https://icas.com/icas-framework-preparation-of-accounts>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Barrhill Community Interest Company and its board of directors as a body, for our work or for this report.

It is your duty to ensure that Barrhill Community Interest Company has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Barrhill Community Interest Company. You consider that Barrhill Community Interest Company is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Barrhill Community Interest Company. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

### **Montpelier Professional (Galloway) Limited**

Chartered Accountants

1 Dashwood Square

Newton Stewart

Wigtownshire

DG8 6EQ

2 February 2026



# BARRHILL COMMUNITY INTEREST COMPANY

## INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

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|  | 2025<br>£            | 2024<br>£             |
|--|----------------------|-----------------------|
| Income                                 | 407,380              | 806,054               |
| Direct costs                           | (351,742)            | (178,508)             |
| <b>Gross surplus</b>                   | <u>55,638</u>        | <u>627,546</u>        |
| Administrative expenses                | (21,131)             | (18,948)              |
| <b>Operating surplus</b>               | <u>34,507</u>        | <u>608,598</u>        |
| Interest receivable and similar income | 1,366                | 1,475                 |
| <b>Surplus before taxation</b>         | <u>35,873</u>        | <u>610,073</u>        |
| Tax on surplus                         | (540)                | -                     |
| <b>Surplus for the financial year</b>  | <u><u>35,333</u></u> | <u><u>610,073</u></u> |

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

# BARRHILL COMMUNITY INTEREST COMPANY

## BALANCE SHEET

AS AT 30 JUNE 2025

|   | Notes | 2025             |                  | 2024           |                |
|---|-------|------------------|------------------|----------------|----------------|
|   |       | £                | £                | £              | £              |
| <b>Fixed assets</b>                                   |       |                  |                  |                |                |
| Intangible assets                                     |       |                  | -                |                | -              |
| Tangible assets                                       | 3     |                  | 3,258            |                | 3,642          |
| <b>Current assets</b>                                 |       |                  |                  |                |                |
| Debtors   |       | 1                |                  | -              |                |
| Cash at bank and in hand                              |       | 1,012,389        |                  | 976,411        |                |
|   |       | <u>1,012,390</u> |                  | <u>976,411</u> |                |
| <b>Creditors: amounts falling due within one year</b> | 4     | (1,035)          |                  | (774)          |                |
| <b>Net current assets</b>                             |       |                  | <u>1,011,355</u> |                | <u>975,637</u> |
| <b>Net assets</b>                                     |       |                  | <u>1,014,613</u> |                | <u>979,279</u> |
| <b>Reserves</b>                                       |       |                  |                  |                |                |
| Income and expenditure account                        |       |                  | <u>1,014,612</u> |                | <u>979,279</u> |
| <b>Total members' funds</b>                           |       |                  | <u>1,014,612</u> |                | <u>979,279</u> |

For the financial year ended 30 June 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

The financial statements were approved by the board of directors and authorised for issue on 2 February 2026 and are signed on its behalf by:



E Ottaway  
Director

Company registration number SC348907 (Scotland)

# BARRHILL COMMUNITY INTEREST COMPANY

## STATEMENT OF CHANGES IN EQUITY

**FOR THE YEAR ENDED 30 JUNE 2025**

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|  | <b>Income and<br/>expenditure<br/>£</b> |
|--|---|
| <b>Balance at 1 July 2023</b>          | 369,206                                 |
| <b>Year ended 30 June 2024:</b>        |   |
| Surplus and total comprehensive income | 610,073                                 |
|  | <hr/>                                   |
| <b>Balance at 30 June 2024</b>         | 979,279                                 |
| <b>Year ended 30 June 2025:</b>        |   |
| Surplus and total comprehensive income | 35,333                                  |
|  | <hr/>                                   |
| <b>Balance at 30 June 2025</b>         | <u>1,014,612</u>                        |

# BARRHILL COMMUNITY INTEREST COMPANY

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

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### 1 Accounting policies

#### Company information

Barrhill Community Interest Company is a private company limited by guarantee incorporated in Scotland. The registered office is Memorial Hall, Main Street, Barrhill, KA26 0PP.

#### 1.1 Basis of preparation

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

#### 1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                     |                      |
|---------------------|----------------------|
| Plant and equipment | 25% reducing balance |
|---------------------|----------------------|

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

#### 1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

# BARRHILL COMMUNITY INTEREST COMPANY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

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### 1 Accounting policies

(Continued)

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

#### 1.5 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.6 Financial instruments

The company has elected to apply the provisions of Section 11. 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### 1.7 Taxation

The company is not carrying on a business for the purposes of making a profit and is therefore exempt from corporation tax.

# BARRHILL COMMUNITY INTEREST COMPANY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2025

#### 1 Accounting policies

(Continued)

#### 1.8 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Tangible fixed assets

|                                    | Plant and<br>equipment<br>£ |
|------------------------------------|-----------------------------|
| <b>Cost</b>                        |                             |
| At 1 July 2024                     | 13,453                      |
| Additions                          | 430                         |
|                                    | <hr/>                       |
| At 30 June 2025                    | 13,883                      |
|                                    | <hr/>                       |
| <b>Depreciation and impairment</b> |                             |
| At 1 July 2024                     | 9,811                       |
| Depreciation charged in the year   | 814                         |
|                                    | <hr/>                       |
| At 30 June 2025                    | 10,625                      |
|                                    | <hr/>                       |
| <b>Carrying amount</b>             |                             |
| At 30 June 2025                    | 3,258                       |
|                                    | <hr/> <hr/>                 |
| At 30 June 2024                    | 3,642                       |
|                                    | <hr/> <hr/>                 |

# BARRHILL COMMUNITY INTEREST COMPANY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

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| 4 Creditors: amounts falling due within one year | 2025                | 2024              |
|--|---------------------|-------------------|
|  | £                   | £                 |
| Corporation tax                                  | 260                 | -                 |
| Accruals and deferred income                     | 775                 | 774               |
|  | <u>1,035</u>        | <u>774</u>        |
|  | <u><u>1,035</u></u> | <u><u>774</u></u> |

### 5 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

### 6 Ultimate Controlling Party

In the opinion of the directors there is no ultimate controlling party.

# BARRHILL COMMUNITY INTEREST COMPANY

## DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

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|   | 2025           | 2025           | 2024           | 2024           |
|---|----------------|----------------|----------------|----------------|
|   | £              | £              | £              | £              |
| <b>Income</b>                           |                |                |                |                |
| Mark Hill Wind Power                    |                | 170,999        |                | 323,552        |
| Kilgallioch Wind Farm                   |                | 236,381        |                | 482,502        |
|   |                | <u>407,380</u> |                | <u>806,054</u> |
| <b>Cost of sales</b>                    |                |                |                |                |
| <i>Purchases and other direct costs</i> |                |                |                |                |
| Winter fuel grants                      | 77,525         |                | 74,100         |                |
| Bursaries and donations to local groups | 42,713         |                | 4,656          |                |
| Barrhill Development Trust - grant      | 231,504        |                | 99,752         |                |
|   | <u>351,742</u> |                | <u>178,508</u> |                |
| Total purchases and other direct costs  |                |                |                |                |
|   |                |                |                |                |
| Total cost of sales                     |                | (351,742)      |                | (178,508)      |
|   |                | <u>55,638</u>  |                | <u>627,546</u> |
| <b>Gross surplus</b>                    | 13.66%         |                | 77.85%         |                |
|   |                |                |                |                |
| <b>Administrative expenses</b>          |                |                |                |                |
| Room hire                               | 640            |                | 190            |                |
| Postage, stationery & advertising       | -              |                | 279            |                |
| Legal and professional fees             | -              |                | 371            |                |
| Office support from Foundation Scotland | 14,788         |                | 14,280         |                |
| Accountancy                             | 781            |                | 848            |                |
| Bank charges                            | 128            |                | 87             |                |
| Insurances                              | 1,291          |                | 830            |                |
| Sundry expenses                         | 2,689          |                | 752            |                |
| Sundry community expenses               | -              |                | 400            |                |
| Depreciation                            | 814            |                | 911            |                |
|   | <u>21,131</u>  |                | <u>18,948</u>  |                |
|   |                | (21,131)       |                | (18,948)       |
| <b>Operating surplus</b>                |                | <u>34,507</u>  |                | <u>608,598</u> |

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# BARRHILL COMMUNITY INTEREST COMPANY

## DETAILED INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

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|   | 2025<br>£         | 2025<br>£                              | 2024<br>£         | 2024<br>£                              |
|---|-------------------|--|-------------------|--|
| <b>Interest receivable and similar income</b> |                   |  |                   |  |
| Bank interest received                        | 1,366             |  | 1,475             |  |
|   | <u>          </u> | 1,366                                  | <u>          </u> | 1,475                                  |
| <b>Surplus before taxation</b>                | 8.81%             | <u>          </u><br><u>          </u> | 75.69%            | <u>          </u><br><u>          </u> |

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# CIC 34

## Community Interest Company Report

*Please complete in typescript, or in bold black capitals.*

|                             |                                     |
|-----------------------------|-------------------------------------|
| <b>Company Name in full</b> | Barrhill Community Interest Company |
| <b>Company Number</b>       | SC348907                            |
| <b>Year Ending</b>          | 30 <sup>th</sup> June 2025          |

*(The date format is required in full and should match the date of the accounts e.g. 31<sup>st</sup> March 2020)*

**Please ensure the company name is consistent with the company name entered on the accounts.**

This template illustrates what the Regulator of Community Interest Companies considers to be best practice for completing a simplified community interest company report. All such reports must be delivered in accordance with section 34 of the Companies (Audit, Investigations and Community Enterprise) Act 2004 and contain the information required by Part 7 of the Community Interest Company Regulations 2005.

**(N.B. A Filing Fee of £15 is payable on this document. Please enclose a cheque or postal order payable to Companies House)**

### **PART 1 - GENERAL DESCRIPTION OF THE COMPANY'S ACTIVITIES AND IMPACT**

In the space provided below, please insert a general account of the company's activities in the financial year to which the report relates, including a description of how they have benefited the community.

- 1/ 155 households resident in the Barrhill Community received grants of £500 for winter fuel.
- 2/ Grants were made to Barrhill Development Trust for upkeep of their assets (play park, village hall, car park and bowling green) and renovation of the community pub.
- 3/ Grants were made to the Primary School, Barrhill Angling club and the Events Group for activities such as Christmas meal for the over 65's, fun day, fireworks and art workshops.
- 4/ Eight bursaries awarded for further education, seven bursaries for driving lessons and one for a trip for Primary School pupils.

*(If applicable, please just state "A social audit report covering these points is attached").*

(Please continue on separate continuation sheet if necessary.)

**PART 2 – CONSULTATION WITH STAKEHOLDERS** – A "stakeholder" is any

person or organisation affected by the company's activities. Please indicate who the company's stakeholders are; how the stakeholders have been consulted and what action has the company taken in response to feedback from its consultations. If there has been no consultation you must state 'There has been no stakeholder consultation held'.

The company's stakeholders are all those living within the Barrhill parish. An annual general meeting is held each year to which all residents are invited. Monthly meetings are held when residents may attend the first fifteen minutes. Minutes of meetings are posted within the community and made public on the company's website.

*(If applicable, please just state "A social audit report covering these points is attached").*

**PART 3 – DIRECTORS' REMUNERATION** – Please indicate below any remuneration the directors have received. Alternatively if you have provided full details in your accounts then you do not need to disclose it here but you must explain in the space below where they are found within the accounts. If no remuneration was received you must state that "no remuneration was received by the directors" below.

No remuneration was received by the directors.

**PART 4 – TRANSFERS OF ASSETS OTHER THAN FOR FULL CONSIDERATION** – Please insert full details of any transfers of assets other than for full consideration to an asset locked body or for the benefit of the community. This must include the amount, or contain a fair estimate of the value, of such transfer. If this does not apply you must state that "no transfer of assets other than for full consideration has been made" below.

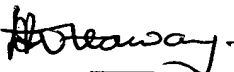
No transfer of assets other than for full consideration has been made.

(Please continue on separate continuation sheet if necessary.)

**PART 5 –**

**SIGNATORY**

The original report must be signed by a director of the company



Signed



Date

6<sup>th</sup> February  
2026

Please note that it is a legal requirement for the date format to be provided in full throughout the CIC34 report.

Applications will be rejected if this information is incorrect.

You do not have to give any contact information in the box opposite but if you do, it will help the Registrar of Companies to contact you if there is a query on the form. The contact information that you give will be visible to searchers of the public record.

|   |             |
|---|-------------|
| <b>MONTPELIER<br/>CHARTERED ACCOUNTANTS</b><br>1 Dashwood Square<br>Newton Stewart<br>DG8 6EQ<br>01671 402724 |             |
|   |             |
|   |             |
| Email:  | Tel:        |
| DX Number   | DX Exchange |

When you have completed the form, please attach it to the accounts and send both documents to the Registrar of Companies at:

For companies registered in England, Scotland, Wales and Northern Ireland:

**Companies House, Crown Way, Cardiff, CF14 3UZ**

**DX 33050 Cardiff**

Please ensure the company name is consistent with the company name entered on the accounts. (N.B. Please enclose a cheque for £15 payable to Companies House).