Company registration number SC266686

Charity registration number SC035485

Ancrum Public Hall

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 September 2025

Ancrum Public Hall

Contents

Ancrum Public Hall

Reference and Administrative Details

Trustees	F Calder E Prior J Gibson
Charity Registration Number	SC035485
	The charity is incorporated in Scotland.
Registered Office	Alewood Ancrum Jedburgh TD8 6XH
Independent Examiner	David Campbell Deans 27 North Bridge Street Hawick TD9 9BD
Bankers	The Co-operative bank Business Direct P O Box 250 Skelmerdale WN8 6WT

Ancrum Public Hall

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 September 2025.

Objectives and activities

Objects and aims

The main aim is to provide a community hall for the benefit of the community and to maintain the hall for future use.

Use of volunteers

The directors wish to record their appreciation of the time and efforts contributed by volunteer helpers who have worked extremely hard to ensure the hall remains a valued part of the village infrastructure and offering their services to assist with the management and upkeep of the hall at no cost.

Achievements and performance

We are maintaining the financial balance with the goal of increasing fundraising efforts for the 2026/2027 period to increase our savings.

Hall bookings have remained the same compared to last year, and we will continue to focus on maintaining and further expanding these bookings over the next 12 months.

General maintenance has been carried out throughout 2025 to ensure the hall remains in good condition. Works in meeting room will be carried out after a grant from Rox fed was granted to us. We plan to do some external works if a national lottery grant is approved.

A variety of community events have been successfully hosted for local groups.

Plans for the upcoming year include repainting the exterior of the hall, conducting general maintenance, and revamping the meeting room to improve its usability and increase its rental potential.

Financial review

The results for the year showed a surplus of £1,359 (2024: deficit £7,393). This was added to reserves. Reserves stand at £142,490.

Policy on reserves

A small amount of unrestricted funds are maintained to meet the running costs of the hall. The trustees have decided that the amounts held are sufficient to run the hall for 1 year.

Principal funding sources

The principal funding has been from grants and hall lets.

Plans for future periods

Aims and key objectives for future periods

Plans for the coming year are in hand to continue with large events for community activities and fundraising.

Structure, governance and management

Nature of governing document

The company, which is a recognised charity in Scotland, is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 19 April 2004.

Recruitment and appointment of trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Ancrum Public Hall

Trustees' Report

Organisational structure

At each annual general meeting any director appointed for the first time during the year shall retire from office together with one third of the remaining directors by rotation. Membership shall be open to any person who has attained the age of 18, living within the Parish of Ancrum or otherwise so located as, in the opinion of the directors, to have a significant link with the community of Ancrum and District. The directors have appointed a management committee to oversee the day to day running of the hall.

Funds held as custodian trustee on behalf of others
No funds are held on behalf of other organisations.

Creditor payment policy
It is policy to settle invoices within normal credit terms.

Statement of trustees' responsibilities
The trustees (who are also the directors of Ancrum Public Hall for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can 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, Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement
This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 30 April 2026 and signed on its behalf by:

....
F Calder
Trustee

Ancrum Public Hall

Independent Examiner's Report to the trustees of Ancrum Public Hall ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 44 (1) (c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulation; or
2. the accounts do not accord with those records and comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

....

David Campbell
Deans
ICAS

27 North Bridge Street
Hawick
TD9 9BD

Date 22 - 6 - 26

Statement of Financial Activities for the Year Ended 30 September 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	2	615	2,071	2,686
Charitable activities	3	3,989	-	3,989
Total income		4,604	2,071	6,675
Expenditure on:				
Charitable activities		(5,316)	-	(5,316)
Total expenditure		(5,316)	-	(5,316)
Net (expenditure)/income		(712)	2,071	1,359
Net movement in funds		(712)	2,071	1,359
Reconciliation of funds				
Total funds brought forward		22,131	119,000	141,131
Total funds carried forward	12	21,419	121,071	142,490

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	1,597	-	1,597
Charitable activities	3	6,128	-	6,128
Other trading activities	4	1,063	-	1,063
Total income		8,788	-	8,788
Expenditure on:				
Charitable activities		(16,181)	-	(16,181)
Total expenditure		(16,181)	-	(16,181)
Net expenditure		(7,393)	-	(7,393)
Transfers between funds		2,468	(2,468)	-
Net movement in funds		(4,925)	(2,468)	(7,393)
Reconciliation of funds				
Total funds brought forward		27,056	121,468	148,524
Total funds carried forward	12	22,131	119,000	141,131

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 12.

Ancrum Public Hall

(Registration number: SC266686)
Balance Sheet as at 30 September 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	8	123,236	123,604
Current assets			
Debtors	9	168	168
Cash at bank and in hand	10	19,623	17,896
		19,791	18,064
Creditors: Amounts falling due within one year	11	(537)	(537)
Net current assets		19,254	17,527
Net assets		142,490	141,131
Funds of the charity:			
Restricted income funds			
Restricted funds	12	121,071	119,000
Unrestricted income funds			
Unrestricted funds		21,419	22,131
Total funds	12	142,490	141,131

For the financial year ending 30 September 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act 2005.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on 30 April 2026 and signed on their behalf by:

....

F Calder
Trustee

The notes on pages 7 to 13 form an integral part of these financial statements.

Notes to the Financial Statements for the Year Ended 30 September 2025

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with 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 October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Ancrum Public Hall meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The accounts are presented in £ and are rounded to the nearest £1.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £500.00 or more are initially recorded at cost.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	**Depreciation method and rate**
Land and buildings	nil
Fixtures and fittings	10% straight line

Trade debtors
are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise 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.

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 transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Recognition and measurement

Where shares are issued, any component that creates, a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as an interest expense in the profit and loss account.

Impairment

At the end of each reporting period financial instruments measured at fair value are assessed for objective evidence of impairment. The impairment loss is recognised in the profit and loss account.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	115	-	115
Grants, including capital grants;			
Grants from other charities	500	2,071	2,571
Total for 2025	615	2,071	2,686
Total for 2024	1,597	-	1,597

3 Income from charitable activities

	Unrestricted funds General £	Total 2025 £
Hall lets	3,989	3,989

	Unrestricted funds General £	Total 2024 £
Hall lets	6,128	6,128

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Total for 2025	-	-
Total for 2024	1,063	1,063

5 Analysis of governance and support costs

Charitable activities expenditure

	Basis of allocation	Unrestricted funds General £	Total 2025 £
Light, heat and power	A	1,079	1,079
Insurance	A	867	867
Repairs and maintenance	A	1,682	1,682
Trade subscriptions	A	180	180
Depreciation	A	368	368
Sundry expenses	A	34	34
Telephone	A	630	630
Advertising	A	100	100
		4,940	4,940

	Basis of allocation	Unrestricted funds General £	Total 2024 £
Light, heat and power	A	4,031	4,031
Insurance	A	842	842
Repairs and maintenance	A	3,987	3,987
Trade subscriptions	A	162	162
Depreciation	A	168	168
Sundry expenses	A	10	10
Telephone	A	497	497
Advertising	A	335	335
Bad debts	A	5,776	5,776
		15,808	15,808

Basis of allocation

Reference	Method of allocation
A	direct costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	376	376
Total for 2025	376	376
Total for 2024	373	373

6 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	376	373

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 October 2024	120,000	11,712	131,712
At 30 September 2025	120,000	11,712	131,712
Depreciation			
At 1 October 2024	-	8,108	8,108
Charge for the year	-	368	368
At 30 September 2025	-	8,476	8,476
Net book value			
At 30 September 2025	120,000	3,236	123,236
At 30 September 2024	120,000	3,604	123,604

9 Debtors

	2025 £	2024 £
Prepayments	168	168

10 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	19,623	17,896

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	537	537

Notes to the Financial Statements for the Year Ended 30 September 2025

12 Funds

	Balance at 1 October 2024 £	Incoming resources £	Resources expended £	Balance at 30 September 2025 £
Unrestricted funds				
General				
General fund	22,131	4,604	(5,316)	21,419
Restricted funds				
Big Lottery Fund	119,000	-	-	119,000
Roxburgh Federation of Village Halls Fund	-	2,071	-	2,071
Total restricted funds	119,000	2,071	-	121,071
Total funds	141,131	6,675	(5,316)	142,490

	Balance at 1 October 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2024 £
Unrestricted funds					
General					
General fund	27,056	8,788	(16,181)	2,468	22,131
Restricted					
Lloyds TSB Fund	823	-	-	(823)	-
Capital expenditure fund	1,282	-	-	(1,282)	-
Awards for All Fund	363	-	-	(363)	-
Big Lottery Fund	119,000	-	-	-	119,000
Total restricted funds	121,468	-	-	(2,468)	119,000
Total funds	148,524	8,788	(16,181)	-	141,131

The specific purposes for which the funds are to be applied are as follows:

Lloyds TSB fund - balance of grant funding for hall refurbishment - to be used for maintenance of hall.

Capital expenditure fund - grant funds for future capital items.

Awards for All - balance of grant funding for hall refurbishment.

Big Lottery Fund - initial grant funding to extend the hall and facilities. This fund is represented by the property listed as a fixed asset.

Roxburgh Federation of Village Halls Fund - funding for refurbishment of meeting rooms.

13 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2025 £
Tangible fixed assets	4,236	119,000	123,236
Current assets	17,183	2,071	19,254
Total net assets	21,419	121,071	142,490

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2024 £
Tangible fixed assets	4,604	119,000	123,604
Current assets	18,064	-	18,064
Current liabilities	(537)	-	(537)
Total net assets	22,131	119,000	141,131

14 Related party transactions

There were no related party transactions in the year.