

Charity registration number: SC010554

Annual report and unaudited financial statements
for the year ended 30 September 2025
for
Currie Memorial Hall Lilliesleaf

Currie Memorial Hall Lilliesleaf

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for the year ended 30 September 2025

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Currie Memorial Hall Lilliesleaf

Trustees' report for the year ended 30 September 2025

The trustees present their report with the financial statements of the charity for the year ended 30 September 2025. 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

The purpose of the charity is to benefit the local community through the advancement of education, religion, citizenship and community development, as well as the advancement of the arts, heritage, culture, science and public participation in sport.

Significant activities

The main sources of income for the charity include grants, hall lets and fundraising income. The Trustees continue to be responsible for the upkeep and maintenance, heating and lighting, cleaning, insurance of building/ contents and for public/ employer's liability and for the general running of the hall. This includes arranging lettings, taking booking fees, organising fundraising and ensuring that the hall is utilised as much as possible.

Achievements and performance

Charitable activities

The Statement of Financial Activities and the Detailed Statement of Financial Activities provide details of costs incurred and net income and expenditure.

Fundraising activities

Fundraising income for the year was £4,639 (2024 £3,448) which comprised of hall rental £1,767 (2024 £816) and income from running various events £2,872 (2024 £2,632).

Financial review

Financial position

Grants totalling £53,732 were received in the year (2024 £3,265).

This included £48,245 from Borders Community Action to pay for insulation and new windows. All monies were expended in the period apart from £4,825 which was carried forward towards the second part of the windows costs.

In addition, Muirhall Energy granted £3,500 and LAMCC granted £1987, both towards general costs.

In the prior year, a grant of £3000 was received from Foundation Scotland to pay for groundworks around the Hall, and £265 was received from LAMCC for kitchen equipment.

Currie Memorial Hall Lilliesleaf

Trustees' report - continued for the year ended 30 September 2025

Financial review - continued

Reserves policy

The Trustees maintain general and designated reserves to protect against unforeseen fluctuations in income and to provide sufficient funds to preserve the building and its surroundings. General funding arises from hall rental and general grants and donations. Restricted reserves are recorded where grants and donations are received from third parties for specific purposes. The Trustees review the level of reserves regularly in accordance with the needs of the charity. More information is given in the Notes to the financial statements.

Principal risks and uncertainties

The trustees have assessed the principal risks faced by the charity and have established procedures to mitigate those risks.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The charity's Trustees from the local community are appointed from the local community at the Annual General Meeting. Newly appointed trustees receive appropriate induction and training.

Reference and administrative details

Charity registration number SC010554

Trustees

The trustees shown below have held office during the period from 1 October 2024 to the date of this report.

Mr F Forster	(resigned 1 December 2025)
Mr A Grant	(resigned 1 December 2025)
Mr D Macdonell	
Mr E Allan	(resigned 1 December 2025)
Mr T Taylor	(appointed 20 November 2025)
Ms I Wielbo	(appointed 20 November 2025)
Mr C Hope	(appointed 20 November 2025)
Mr H Cockerill	(appointed 20 November 2025)

Currie Memorial Hall Lilliesleaf

Trustees' report - continued
for the year ended 30 September 2025

Reference and administrative details - continued

Principal office

Main Street
Lilliesleaf
Melrose
Scottish Borders
TD6 9HX

Independent examiner

Susan Cove Accountancy Limited
Ty Hapus
Clerklands
Melrose
TD69JR
United Kingdom

This report was approved by the trustees on 17 June 2026 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Dain Macdonell', written in a cursive style.

Mr D Macdonell, Trustee
17 June 2026

Independent examiner's report to the trustees of Currie Memorial Hall Lilliesleaf

I report on the accounts of the charity for the year ended 30 September 2025, which are set out on pages 5 to 13.

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 trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 explanation 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

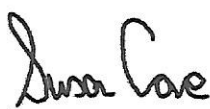
1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations

- to keep accounts which accord with the accounting records and 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.



Susan D Cove, ACA ICAEW
Ty Hapus
Clerklands
Melrose
TD69JR
United Kingdom

Date: 17 June 2026

Currie Memorial Hall Lilliesleaf

Statement of financial activities for the year ended 30 September 2025

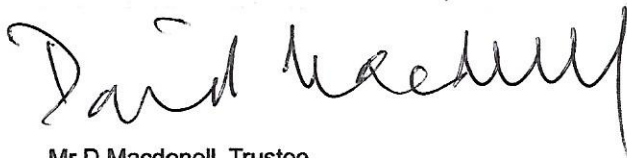
				2025	2024
	Note	Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
Income from:					
Donations and legacies	2	5,487	-	5,487	-
Charitable activities	3	1,767	48,245	50,012	4,081
Other trading activities	4	2,872	-	2,872	2,632
Total		10,126	48,245	58,371	6,713
Expenditure on:					
Charitable activities	5	(9,161)	(43,420)	(52,581)	(9,608)
Net movement in funds		965	4,825	5,790	(2,895)
Reconciliation of funds:					
Total funds brought forward		2,558	-	2,558	5,453
Total funds carried forward		3,523	4,825	8,348	2,558

Currie Memorial Hall Lilliesleaf

Balance sheet as at 30 September 2025

		2025	2024
	Note	£	£
Current assets			
Cash at bank and in hand	13	8,348	2,558
		<u>8,348</u>	<u>2,558</u>
Net current assets		<u>8,348</u>	<u>2,558</u>
NET ASSETS		<u><u>8,348</u></u>	<u><u>2,558</u></u>
The funds of the charity:			
Unrestricted funds		3,523	2,558
Restricted funds		<u>4,825</u>	<u>-</u>
TOTAL FUNDS	14	<u><u>8,348</u></u>	<u><u>2,558</u></u>

These financial statements were approved by the Board of trustees and authorised for issue on 17 June 2026 and signed on its behalf by:



Mr D Macdonell, Trustee
17 June 2026

Currie Memorial Hall Lilliesleaf

Notes to the financial statements for the year ended 30 September 2025

1 Accounting policies

Basis of preparing the financial statements

These financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', the Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities and Trustees Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended). The financial statements have been prepared under the historic cost convention.

Going concern

In preparing these financial statements, the trustees have assessed whether there are any material uncertainties related to events or conditions that cast significant doubt upon the charity's ability to continue as a going concern. In making this assessment, the trustees take into account all available information about the future which is at least 12 months from the date that the financial statements are authorised for issue.

The trustees consider that the charity has adequate resources to continue in business for the foreseeable future and that it is appropriate to adopt the going concern basis in preparing the financial statements.

Income

All income is recognised in the Statement of financial activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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.

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.

Currie Memorial Hall Lilliesleaf

Notes to the financial statements - continued for the year ended 30 September 2025

2 Income from donations and legacies

	2025		2024	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Grants	5,487	-	5,487	-

3 Income from charitable activities

	2025		2024	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Rental income	1,767	-	1,767	816
Grant income	-	48,245	48,245	3,265
	1,767	48,245	50,012	4,081

An analysis of grants received included as income from charitable activities is as follows:

	2025	2024
	£	£
LAMCC	-	265
Borders Community Action	48,245	-
Foundation Scotland	-	3,000
	48,245	3,265

Currie Memorial Hall Lilliesleaf

Notes to the financial statements - continued for the year ended 30 September 2025

4 Income from other trading activities

	2025		2024	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Fundraising events	2,872	-	2,872	2,632

5 Expenditure on charitable activities

Analysis by type of fund

	2025		2024	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Payments for charitable activities	9,161	43,420	52,581	9,608

Analysis by type of expenditure

	2025			2024	
	Direct costs (see note 6)	Grant funding of activities (see note 7)	Support costs (see note 8)	Total	Total
	£	£	£	£	£
Payments for charitable activities	49,716	2,385	480	52,581	9,608
	49,716	2,385	480	52,581	9,608

6 Direct costs

	2025		2024	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Other costs	6,296	43,420	49,716	7,923

Currie Memorial Hall Lilliesleaf

Notes to the financial statements - continued for the year ended 30 September 2025

7 Grants payable

	2025	2024
	£	£
Lilliesleaf Community Development Ltd	765	1,000
Harris Trust	800	1,000
Riding for the Disabled Borders	800	-
Total grants to institutions	<u>2,385</u>	<u>2,000</u>

8 Support costs

Support costs, grouped by function, are apportioned to activities as follows:

	2025	2024
	Governance costs	Total
	£	£
Payments for charitable activities	480	(315)

Support costs, grouped by function, are analysed as follows:

	2025	2024
	Governance costs	Total
	£	£
Other costs	480	(315)

9 Independent examiner's remuneration

	2025	2024
	£	£
Fees paid to the charity's independent examiner for:		
Independent examination of the charity's annual accounts	<u>480</u>	<u>480</u>

10 Trustees' remuneration and expenses

The trustees did not receive any remuneration or other benefits in either year.
Trustees' expenses

No trustee was reimbursed for expenses incurred in either year.

Currie Memorial Hall Lilliesleaf

Notes to the financial statements - continued for the year ended 30 September 2025

11 Employees

During the year the average number of employees was Nil (2024 - Nil).

No employees received emoluments exceeding £60,000 in either year.

12 Comparatives for the Statement of financial activities

	Unrestricted funds £	Restricted funds £	Total funds £
Income from:			
Charitable activities	816	3,265	4,081
Other trading activities	2,632	-	2,632
Total	3,448	3,265	6,713
Expenditure on:			
Charitable activities	(6,343)	(3,265)	(9,608)
Net expenditure	(2,895)	-	(2,895)
Transfers between funds	2,989	(2,989)	-
Net movement in funds	94	(2,989)	(2,895)
Reconciliation of funds:			
Total funds brought forward	2,464	2,989	5,453
Total funds carried forward	2,558	-	2,558

13 Cash at bank and in hand

	2025 £	2024 £
Other bank accounts	8,295	2,558
Cash in hand	53	-
	8,348	2,558

Currie Memorial Hall Lilliesleaf

Notes to the financial statements - continued for the year ended 30 September 2025

14 Movement in funds

	At 1 October 2024 £	Income £	Expenditure £	At 30 September 2025 £
Unrestricted funds				
General fund	2,558	10,126	(9,161)	3,523

	At 1 October 2024 £	Income £	Expenditure £	At 30 September 2025 £
Restricted funds				
Hall maintenance fund	-	48,245	(43,420)	4,825

	At 1 October 2024 £	Income £	Expenditure £	At 30 September 2025 £
Total funds	2,558	58,371	(52,581)	8,348

Comparatives for movement in funds

	At 1 October 2023 £	Income £	Expenditure £	Other movements £	At 30 September 2024 £
Unrestricted funds					
General fund	2,464	3,448	(6,343)	2,989	2,558

	At 1 October 2023 £	Income £	Expenditure £	Other movements £	At 30 September 2024 £
Restricted funds					
Equipment fund	-	265	(265)	-	-
Groundworks fund	2,989	3,000	(3,000)	(2,989)	-
	2,989	3,265	(3,265)	(2,989)	-

	At 1 October 2023 £	Income £	Expenditure £	Other movements £	At 30 September 2024 £
Total funds	5,453	6,713	(9,608)	-	2,558

Currie Memorial Hall Lilliesleaf

Notes to the financial statements - continued for the year ended 30 September 2025

14 Movement in funds - continued

Comparatives for movement in funds - continued

Other movements shown above are analysed as follows:

	Transfers £
Unrestricted funds	
General fund	2,989
	Transfers £
Restricted funds	
Groundworks fund	(2,989)
Total funds	-

15 Analysis of net assets

At 30 September 2025

	Unrestricted funds £	Restricted funds £	Total funds £
Current assets			
Cash at bank and in hand	3,523	4,825	8,348
Net assets	3,523	4,825	8,348

At 30 September 2024

	Unrestricted funds £	Restricted funds £	Total funds £
Current assets			
Cash at bank and in hand	2,558	-	2,558
Net assets	2,558	-	2,558