

MAXTON 21 SCIO

Receipts and Payments Accounts
1 April 2025 to 31 March 2026

Charity No: SC046798

Contact Address

c/o

DOUGLAS SCOTT

STONEWALL COTTAGE,

MAIN STREET,

MAXTON

ROXBURGHSHIRE

TD6 0RL

Charity Name:

MAXTON 21 SCIO

Other Names:

Previously Maxton Village Hall Committee and
Maxton 2000

Reg Charity No:

SC046798

Address:

c/o STONEWALL COTTAGE, MAIN STREET,
MAXTON, ROXBURGHSHIRE TD6 0RL

Trustees Names:

Douglas Scott *a Douglas Scott 7/7/26*

Roderick Johnston *R Johnston 7/7/26*

Graeme Miller *Graeme Miller 7/7/26*

John Cannell *John C 7/7/2026*

Type of Governing Document:

SCVO SCIO Constitution (two tier) Constitution of
Maxton 21 SCIO

Trustee Recruitment and Appointment:

From amongst the charity members

Charitable Purposes:

The provision and organisation of recreational
activities and the advancement of education and
health.

To enhance the wellbeing of the people for whom
the facilities and activities are primarily intended.

**Summary of Main Activities for the period 1
April 2024 – 31 March 2025**

Maxton 21's primary purpose is to maintain and
make available Maxton Village Hall as a
recreational centre for the community for health,
education, and wellbeing.

Our secondary purpose is to fund raise for
nominated local charities and community
projects.

Maxton Village and Parish have a population of
around 200 people. There is no shop, post office
or public house.

It falls to the village hall to provide a focus for
village life, where people can get together and

enjoy a sense of community. Our aims and objectives are therefore to provide a comfortable community venue for the people of the village and parish, to encourage its use, and to organise community activities and events.

The Village Hall is owned by Scottish Borders Council and is currently leased on an annual 'wind and watertight' basis to our charity. The charity maintains the inside of the hall and have now undertaken the cleaning of the hall itself which had been previously contracted to a private company.

We have Sewing, Pilates, Art, and QI Gong Classes using the hall on a regular basis, as well as other occasional lets as a venue for meetings, such as a local fishing group, and other small private events. (The fees go towards the hall upkeep.)

The charity members together with supporters hold regular meetings, normally monthly, in the hall to discuss and manage hall matters, and to plan events to foster community spirit and to support the upkeep of the Hall and our charitable funding. For all these which we use the hall as a base.

Once again, we organised the Christmas lights and the Christmas Tree outside the hall. For this year we asked a local craftsman to construct a wire and wood Christmas Tree which can be used in subsequent years. This worked effectively. Linked to this, we organised the regular community carol-singing around the village.

During the year several fund-raising events were held for the hall. These included:

- A combined coffee morning with the charity Borders Scrapstore in October 2025
- Quiz nights in November 2025 and January 2026.

The Christmas Carol singing around Maxton on Sunday 21 December 2025 was well supported and raised funds for the charity Play Borders SC027933 [Play Borders - About Play Borders](#)

During 2025/26 we moved to internet banking for the charity's finances and worked towards improving management of energy bills. During

the year appliances were PAT tested and the electrical systems checked, the boiler was serviced, the fire appliances checked, and the signage for the hall was improved. We also continued to upgrade the hall's facilities. The main repair work undertaken was the removal and replastering of a damp patch in an interior corner of the hall.

A Microsoft Share point data hub for the Hall with a central email system is under development. This has involved scanning many items of correspondence, Hall minutes and reports etc, providing structured online access to these items, and summaries of the information contained within them.

Future

In 2026/27 we are looking for opportunities to put on more community events and encourage more lets for the village hall.

During this year are also aiming to:

- Complete the Microsoft Share point site for the hall.
- Undertake Emergency Lighting and internal lighting improvements within the hall.
- Visit other village halls to see how they use renewable energy. It is considered that improved insulation and solar panels are most feasible options to investigate further for Maxton Village Hall.
- Consider options for painting and decorating the hall.
- Clear the path between the hall to the village play park.

Financial Review

These accounts relate to the period 1 April 2025 until 31 March 2026. For this period the overall income was £5,013.52. This comprised:

- £4,073.61 from hall rentals and equipment hire.
- £674.12 from fund raising functions for the hall.
- £141.00 in donations to the hall.
- Fund-raising income of £124.79 for Play Borders SC027933 [Play Borders](#)
[- About Play Borders](#)

The overall expenditure for this period 1 April 2025 until 31 March 2026 was £4,014.79 This comprised:

- £1,628.67 for electricity (£437.70) and gas (£1190.97).
- £863.20 for repairs and other hall improvements. (£80.88 roof repairs, £84.00 boiler servicing, £60.00 Christmas tree work, £413.64 for PAT testing and electrical checks, £108.68 village hall signage costs, £66.00 for extinguisher and £50 Hoover for village hall)
- £465.59 for a charity fund raising donations. (£340.80 to the Border Holiday Group SC038524 and £124.79 for the Borders Play Group)
- £377.40 for licences. (Scottish Borders Council entertainment licence (£207.00) and PRS music licence (£170.40))
- £365.99 for hall insurance.

- £148.00 to maintain defibrillator.
- £97.90 for miscellaneous expenses. (additional keys (£40), presentational gift (£20), auditor expenses (£30) and bank charges for depositing income. (£7.90)
- £68.04 for cleaning materials, toilet rolls etc.

Reserves Policy

It is the Trustees policy to maintain reserves of up to £10,000 to deal with the risks of any fall off in hall rentals and to deal with any items of major spending arising from equipment failure etc. At the end of March 2026 Maxton 21 had £7,081.78 in its bank account

Maxton 21 – SCIO

Receipts and Payments Accounts

for the period 1 April 2025 until 31st March 2026

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	1 April 2025 – 31 March 2026	1 April 2025– 31 March 2026	1 April 2025- 31 March 2026	1 April 2024– 31 March 2025
Income	£	£	£	£
Village Hall Events and Functions	674.12	0.00	674.12	0.00
Hall Rentals	4073.61	0.00	4073.61	3,275.90
Fund raising in support of Hall	0.00	0.00	0.00	220.00

Other Income	141.00	0.00	141.00	199.00
Fund Raising for the Nominated Outside Charity and community project	0.00	124.79 (2)	124.79	440.80 (1)
	4888.73	124.79 (2)	5013.52	4135.70

Expenditure

Cost of Generating Funds	0.00	0.00	0.00	0.00
Costs of Charitable Activities	3549.20	465.59 (3)	4014.79	4431.34
Total Expenditure	3549.20	465.59 (3)	4014.79	4431.34

Surplus/Deficit the period	+1339.53	- 340.80	+ 998.73	- 295.64
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Notes:

- 1) Donation of £100 was paid in 2024/25 Border Holiday Club SC038524 and the balance of £340.80 apaid to Border Holiday Club SC0385245 in 2025/26
- 2) This sum of £124.79 was for Play Borders SC027933 [Play Borders - About Play Borders](#) and paid to the charity in 2025/26
- 3) The sum of £465.59 comprises £340.80 at paid to Border Holiday Club SC0385245 and £124.79 was paid Play Borders SC027933 [Play Borders - About Play Borders](#) in 2025/25

Maxton 21 – SCIO

Receipts and Payments Accounts

1 April 2025– end of March 2026

	1 April 2025 – 31 March 2026			1 April 2024 – 31 March 2025		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Opening Bank Balances	5,717.84	340.80	6,058.64	5,804.28	550	6,354.28

Surplus / (Deficit) for the Year	1339.53	-340.80	998.73	- 86.44	-209.20	-295.64
Closing Balances	7,057.37	0.00	7037.37	5,717.84	+340.80	6,058.64

Notes to Accounts

Analysis of Restricted Funds 1 April 2025 to 31 March 2026

	Receipts 1 April 2025 – 31 March 2026	Payments – 1 April 2025– 31 March 2026	Receipts 1 April 2024– 31 March 25	Payments – 1 April 2024– 31 March 2025
Restricted Funds	£	£	£	£
Fund Raising for Outside Charities and Community Projects	124.79 (1)	465.59 (2)	440.80	100
Grants for Hall Improvements	0.00	0.00	0.00	550
Total Funds	124.79 (1)	465.59 (2)	440.80	650

- 1) This sum of £124.79 was for Play Borders SC027933 [Play Borders - About Play Borders](#) and paid to them in 2025/26
- 2) The sum of £465.59 comprises £340.80 at paid to Border Holiday Club SC0385245 and £124.79 was paid to Play Borders SC027933 [Play Borders - About Play Borders](#) in 2025/26

Maxton 21 – SCIO

Receipts and Payments Accounts

1 April 2025– end of March 2026

1. Analysis of Unrestricted Funds

Analysis of Income

	Income Unrestricted Funds 1 April 2025– 31 March 2026 £	Income Unrestricted Fund 1 April 2024 – 31 March 2025 £
Functions in Hall	674.12 (1)	0.00
Fund Raising/Raffles	0.00	220.00
Donations	141.00 (1)	199.00
Hall Rentals and Equipment Hire	4073.61	3275.90
Bank Interest	0.00	0.00
Refunding of part Energy Bill Payment	0.00	0.00
	4888.73	3694.90

Note

- 1) Fund raising events for the hall in 2025/26 were two quiz nights and a coffee morning
- 2) There was a donation of £141 to the hall from the Art class who use the hall and was in addition to rent they pay to the hall.

Analysis of Unrestricted Expenditure

Unrestricted Funds	Unrestricted Funds
1 April 2025– 31 March 2026	1 April 2024 – 31 March 2025
£	£

Gas/Electricity	1628.67	2165.74
Stationery/Equipment etc. for Village Hall Management and Administration	0.00	0.00
Auditor Expenses	30.00	30.00
Refreshments	0.00	8.80
Insurance	365.99	510.07
Licenses (Entertainment, Music etc.)	377.40	0.00
Fees/Groups/Organisations	7.90	0.00
Miscellaneous	60.00	190.13
Cleaning	68.04	578.00
Repairs and Hall Improvements	863.20	848.60
Maintenance of Defibrillator at Hall	148.00	0.00
	3549.20	4331.34

Independent examiner's report on the accounts v2

Report to the trustees/members of

Charity name **Maxton 21 SCIO**

Registered charity number

SC 046798

On the accounts of the charity for the period

Period start date

Period end date

Day	Month	Year	To	Day	Month	Year
1	April	2025	To	31	March	2026

Set out on pages

(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.	
Basis of independent examiner's statement	My examination is carried out in accordance with Regulation 11 of the 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.	
Independent examiner's statement	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*] <i>SS</i> 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 comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or <i>SS</i> 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. <i>SS</i>	
Signed:	Date:	15.06.2026
Name:	SUSAN SWAN	
Relevant professional qualification(s) or body (if any):	INSTITUTE OF PUBLIC FINANCIAL ACCOUNTANCY	
Address:	NO 1 EAST END WATSE	
	MAXTON	
	MELBOURNE	
	NO 6 ORL.	

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

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Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

Maxton 21 - Monthly Accounts 2025/2026	Date	Details	Method	Payment	Banked	Balance
Balance Carried Forward 28 March 2025		(As per bank statement)				£5880.34
One further transaction in March 2025	31.03.25	Quiz Night (£30 VH - £148.30 Village Planters)	Deposit		178.30	
True balance as of 31.03.25						£6058.64
	02.04.25	Cleaning Materials (Ron)	Cheque 10519	14.85		
	07.04.25	Charity donation for Village Planters	Cheque 10523	148.30		
	09.04.25	Donation from Art Group	Deposit		141.00	
	10.04.25	Public Entertainment Licence	Cheque 10524	207.00		
	10.04.25	Borders Community March Invoice	Bank Transfer		80.00	
	11.04.25	Border Holiday Group Donation (final)	Cheque 10525	192.50		
	22.04.25	British Gas BGL0455845 (Elec)	DD	41.49		
	22.04.25	British Gas BGL0455854 (Gas)	DD	163.77		
	23.04.24	Additional Hall Keys (Douglas)	Cheque 10520	20.00		
	25.04.25	Harper Gow Art Group	Bank Transfer		370.00	
Balance 28 April 2025				787.91	591.00	£5,861.73
	13.05.25	F Fleming Pilates	Bank Transfer		225.00	
	19.05.25	British Gas BGL0455845 (Elec)	DD	53.76		
	19.05.25	Rutherford's	Cheque	80.88		
Balance 19 May 2025				134.64	225.00	£5,952.09
	02.06.25	Morag Cameron (Hall Hire)	Bank Transfer		40.00	
	02.06.25	Nicola Toneri (Hall Hire)	Bank Transfer		135.00	
	03.06.25	Borders Community - April/May	Bank Transfer		160.00	
	11.06.25	F Fleming Pilates - April/May	Bank Transfer		225.00	
	16.06.25	St Boswells Newton Committee (Hall Hire)	Bank Transfer		20.00	
	20.06.25	British Gas BGL0455845 (Elec)	DD	15.09		
Balance 20 June 2025				15.09	580.00	£6,517.00
	30.06.25	Accounts Audit (Susan Swan) via Kim	Cheque 10527	30.00		
	02.07.25	General Hall Provisions (Ron)	Cheque 10528	24.74		
	07.07.25	Borders Community (June)	Bank Transfer		60.00	
	18.07.25	British Gas BGL0455854 (Gas)	DD	23.14		
	21.07.25	British Gas BGL0455845 (Elec)	DD	30.22		
	28.07.25	Defib Pads (Via Roddy)	Cheque 10529	148.00		
Balance 25 July 2025				256.10	60.00	£6,320.90
	30.07.25	F Fleming Pilates - June/July	Bank Transfer		225.00	
	18.08.25	British Gas BGL0455854 (Gas)	DD	41.02		
	19.05.25	Music Night 14.08.25 (Ron)	Deposit		52.02	
	20.08.25	British Gas BGL0455845 (Elec)	DD	24.46		

[illegible]

	08.01.26	James Stewart Electrical Work/PAT Tests	Cheque 10538	413.64		
	12.01.26	Service Charge for cash deposit		3.01		
	19.01.26	British Gas BGL0455854 (Gas)	DD	172.87		
	20.01.26	British Gas BGL0455845 (Elec)	DD	40.20		
	27.01.26	Hall Keys (Douglas)	Cheque 10533	20.00		
	27.01.26	Hall supplies - Ron	Cheque 10541	16.95		
				666.67	-	£7,176.37
Balance 27 January 2026			Deposit		195.90	
	02.02.26	Quiz night 30 January 2026	Cheque 10540	108.68		
	04.02.26	Signage Costs - Steve		1.93		
	16.02.26	Service Charge for cash deposit		213.22		
	19.02.26	British Gas BGL0455854 (Gas)	DD	46.66		
	20.02.26	British Gas BGL0455845 (Elec)	DD		80.00	
	26.02.26	Borders Community Hall Hire - Jan/Feb	Bank Transfer		275.90	£7,081.78
Balance 26 February 2026				370.49	270.00	
	06.03.26	F Fleming Pilates - Jan/Mar	Bank Transfer		90.00	
	06.03.26	Nicola Toneri - Oct- Dec 25	Bank Transfer			
	12.03.26	Play Borders (Charity Payment - Carol singing)	Cheque 10539	124.79		
	16.03.26	Border Safeguard (Fire equipment)	Cheque 10542	66.00		
	17.03.26	Service Charge for cash deposit		2.96		
	18.03.26	Border Scrap Store (Hoover)	Cheque 10543	50.00		
	19.03.26	British Gas BGL0455854 (Gas)	DD	177.01		
	20.03.26	British Gas BGL0455845 (Elec)	DD	33.65		
	26.03.26	St Boswells Newtown Committee	5777.21		70.00	
Balance 26 March 2026				454.41	430.00	£7,057.37