

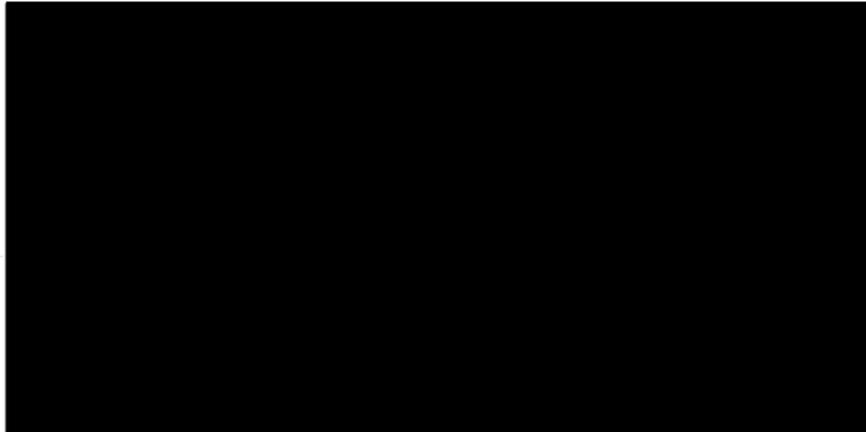
Charity registration number SC045056 (Scotland)

A HEART FOR DUNS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

A HEART FOR DUNS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees



Charity number
(Scotland)

SC045056

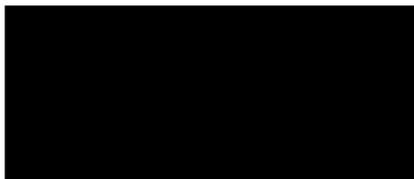
Office address

Volunteer Hall
Langtongate
Duns
Berwickshire
TD11 3AF

Registered office

Volunteer Hall
Langtongate
Duns
Berwickshire
TD11 3AF

Independent examiner



A HEART FOR DUNS

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

A Heart for Duns (AHFD) became a Scottish Charitable Incorporated Organisation on 18 August 2014

Objectives and activities

The vision of AHFD is to remain at the forefront of Community Led Planning for Duns and District focusing on entertainment, culture, well-being, helping combat social isolation and tackling disadvantage. To help achieve this AHFD provides a multipurpose community venue in the Volunteer Hall, which is the largest venue in Berwickshire. It is also the main performance venue in the town for local non-professional theatre groups, as well as touring organisations. It also provides office accommodation for a number of local charities and meeting facilities for businesses and health services.

AHFD have been investigating ways to raise significant capital resources to make the venue more fit for purpose in the long term. The Hall is relatively large and has a variety of spaces as well as room outside to allow for the creation of an imaginative and flexible facility, necessary to ensure the long-term financial viability of the Hall and ensure it invests strategically in the local community.

As a Development Trust, AHFD is an anchor organisation, community-owned and led, working to combine community-led action with an enterprising approach to address and tackle local needs and issues. The aim is to create social, economic and environmental renewal in a defined geographical area. AHFD provides a central hub to bring people together for business, social and community good to grow, prosper and regenerate parts of our community, focusing on inclusion and wellbeing.

During the year AHFD continued to work in collaboration with local charities to operate zero waste initiatives including The Sentry Box book exchange and the repurposing of the Community Larder as a clothes and toy swap for younger children, also enabling the sharing and recycling of books, equipment, games and films.

Public Benefit

The Trustees have paid due regard to guidance issued by the Office of the Scottish Charity Regulator (OSCR) in deciding what activities AHFD should undertake.

Achievements and performance

Community activities in Duns continue to develop in a post Covid world and Hall bookings continued to increase, with a number of larger successful events available throughout the year.

The following achievements can be recorded:

- Regular community film nights, showing recent releases
- Monthly Community Lunch attendances have risen to between 40 and 60 people
- One-off events included a Beer & Food Festival, Christmas Market, a number of local weddings, Christmas Crackle and Hogmanay Ceilidh
- We initiated more live music events as a precursor to having more and disparate third party events over the year
- We continued prioritise the Hall for NHS blood donation and vaccination clinics
- The 'Keep Duns Blooming Marvellous' project continues to grow and support the planting and care of flowerbeds around the town supported by an active team of volunteers, along with annual plant sales
- Usage by strategic partners included multiple performances by Duns Players, Duns and District Amateur Operatic Society, Duns Play Fest and the continuing Duns Summer Festival

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

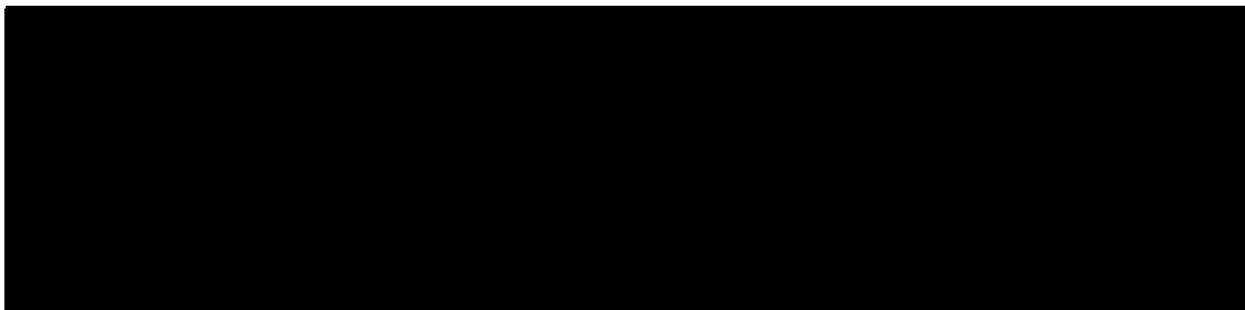
Our main sources of finance include trading and grant investments, and we continue to source funds via:

- Hall and meeting room hire
- Office tenancies
- External investment via grants
- Community events and activities
- Bar sales at community and private events
- Income from Strategic Partner collaborations
- Donations
- 200 Club

Grant funding from the National Lottery Communities Fund helped to finance core costs and allowed us to tackle isolation and loneliness in novel ways. This was supplemented by targeted investment from the Shared Prosperity Fund. We are grateful to all of our funders, who continue to provide resources which we invest in community activity.

All existing tenants continued with their tenancy agreements for their offices and storage at the Hall, and we remain as a provider of substantial storage space for some of our key partners.

Bankers:



Reserves policy

Trustees are mindful that AHFD should aim to maintain sufficient reserves to cover 6 months of overhead costs which they are achieving.

Risk management

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

AHFD is a Scottish Charitable Incorporated Organisation (SCIO). It is governed by its Constitution, the most recent amendment of which was formally adopted at the AGM on 18th November 2024

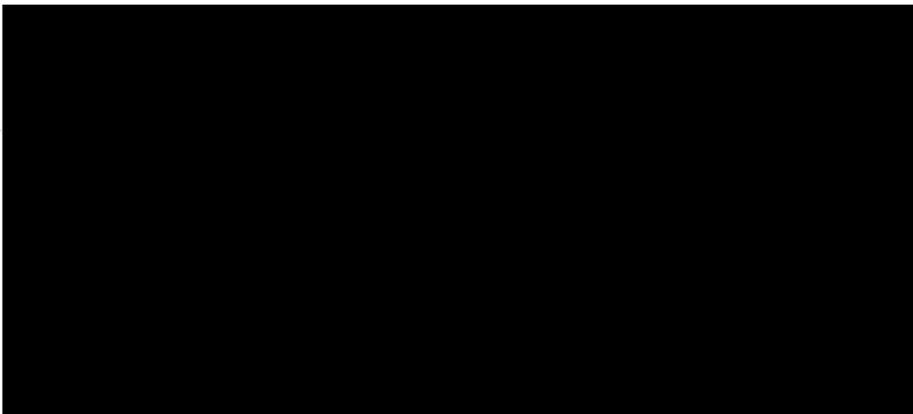
Membership of AHFD is open to all in the TD10 and TD11 postcode areas.

No Charity Trustees were appointed by members at the AGM on 18 November 2024, however two were appointed by the Board during the year.

A HEART FOR DUNS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

There has been some turnover of Trustees over the past year. The Trustees who served during the year and up to the date of signature of the financial statements were:



Management

The Charity Trustees are responsible for the strategic direction and governance of the association. Day to day operations are delegated to the Operations Group, staff and several subcommittees.

No Trustee receives any remuneration for their activities.

AHFD had the following part time posts during the year:

- **Development Manager** responsible for the sourcing and application of grant funding, partnership development and management of A Heart for Duns as a Development Trust
- **Finance Manager** responsible for financial administration for A Heart for Duns and some additional projects
- **Caretaker/technician** responsible for maintenance of the fabric of the site, for events setup and takedown and some customer liaison, plus managing technical queries
- **Administrator** responsible for volunteers, event organisation and administration, and for managing bookings for the Volunteer Hall events.

Beneficiaries

AHFD will remain at the forefront of Community Led Planning for Duns & District focusing on entertainment, culture, wellbeing and combating isolation.

Key people who will benefit from AHFD activities include:

- Individuals and families through measures and activities to combat disadvantage
- Children and young people, by providing them with additional opportunities
- Older people, through community activities to counter isolation and stimulate volunteering
- Strategic partners who have priority access to a central and usable site at low cost
- Voluntary and third sector organisations, through the creation of a Third Sector Hub; and
- Local businesses, through provision of flexible office and meeting spaces.

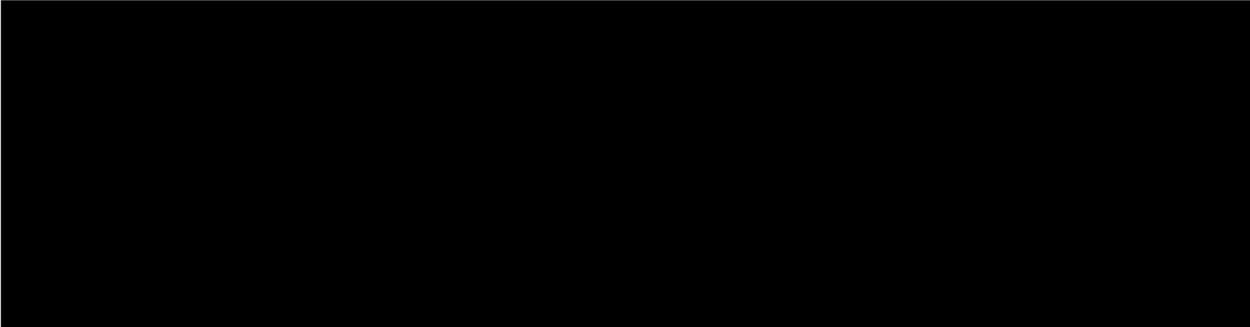
AHFD will ensure that the needs of the community continue to develop, by providing:

- A safe place where people feel accepted and valued
- An accessible building that can change its service in response to need
- Space for indoor and outdoor activity that will regenerate this area
- A bookable venue, attracting new services from further afield for our community
- Support to local businesses, increasing employment and volunteering opportunities.

A HEART FOR DUNS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025



A HEART FOR DUNS

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2025

The Trustees 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).

The law applicable to charities in Scotland 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 Charity and of the incoming resources and application of resources of the Charity for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (Statement of Recommended Practice);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

A HEART FOR DUNS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF A HEART FOR DUNS

I report on the financial statements of the Charity for the year ended 31 March 2025, which are set out on pages 7 to 24.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Charity Trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 view given by the financial statements.

Independent examiner's statement

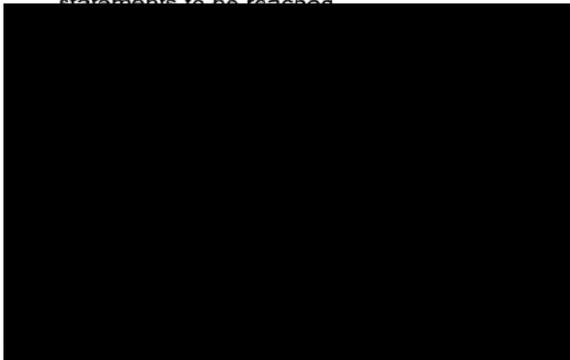
In the course of my examination, no matter has come to my attention

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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



A HEART FOR DUNS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
Income and endowments from:						
Grants and Donations	3	3,516	-	95,163	98,679	59,844
Charitable activities	4	66,722	-	4,716	71,438	61,350
Other trading activities	6	48,474	-	5,790	54,264	41,147
Investments	7	351	-	-	351	1,382
Other income	8	181	-	-	181	-
Total income		119,244	-	105,669	224,913	163,723
Expenditure on:						
Charitable activities	9	134,716	2,371	91,497	228,584	202,985
Total expenditure		134,716	2,371	91,497	228,584	202,985
Net income/(expenditure)		(15,472)	(2,371)	14,172	(3,671)	(39,262)
Transfers between funds		(3,656)	1,474	2,182	-	-
Net movement in funds	12	(19,128)	(897)	16,354	(3,671)	(39,262)
Reconciliation of funds:						
Fund balances at 1 April 2024		38,324	7,727	209,804	255,855	295,117
Fund balances at 31 March 2025		19,196	6,830	226,158	252,184	255,855

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

A HEART FOR DUNS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
Income and endowments from:					
Grants and Donations	3	4,208	-	55,636	59,844
Charitable activities	4	58,233	-	3,117	61,350
Other trading activities	6	38,654	-	2,493	41,147
Investments	7	1,382	-	-	1,382
Total income		<u>102,477</u>	<u>-</u>	<u>61,246</u>	<u>163,723</u>
Expenditure on:					
Charitable activities	9	145,148	3,660	54,177	202,985
Total expenditure		<u>145,148</u>	<u>3,660</u>	<u>54,177</u>	<u>202,985</u>
Net income/(expenditure)		<u>(42,671)</u>	<u>(3,660)</u>	<u>7,069</u>	<u>(39,262)</u>
Transfers between funds		11,751	-	(11,751)	-
Net movement in funds	12	<u>(30,920)</u>	<u>(3,660)</u>	<u>(4,682)</u>	<u>(39,262)</u>
Reconciliation of funds:					
Fund balances at 1 April 2023		69,244	11,387	214,486	295,117
Fund balances at 31 March 2024		<u>38,324</u>	<u>7,727</u>	<u>209,804</u>	<u>255,855</u>

A HEART FOR DUNS

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	17		188,713		194,602
Current assets					
Stocks	18	3,000		1,500	
Debtors	19	7,081		13,388	
Cash at bank and in hand		67,158		64,621	
		<u>77,239</u>		<u>79,509</u>	
Creditors: amounts falling due within one year	20	<u>(10,980)</u>		<u>(14,211)</u>	
Net current assets			<u>66,259</u>		<u>65,298</u>
Total assets less current liabilities			<u>254,972</u>		<u>259,900</u>
Deferred income	22		(2,788)		(4,045)
Net assets			<u>252,184</u>		<u>255,855</u>
The funds of the Charity					
Restricted income funds	25	226,158		209,804	
Unrestricted funds - general	24	19,196		38,324	
Unrestricted funds - designated	23	6,830		7,727	
		<u>252,184</u>		<u>255,855</u>	

A HEART FOR DUNS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

A Heart for Duns is a Scottish Charitable Incorporated Organisation governed by its latest Constitution dated 19 July 2017.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charity's Constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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 Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. 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 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds can be used at the discretion of the Trustees in furtherance of the objectives of the organisation. A single unrestricted fund is maintained for the day-to-day running of the organisation. Grant funding and certain private donations allocated for a specific purpose are recorded in the restricted funds.

Designated funds are unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the organisation for particular purposes.

Blooming Marvellous is a community gardening project to care for the public flowerbeds in Duns. Grant funding was received to initialise the project in 2016-17; the project has continued on a self-sustained basis.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

A HEART FOR DUNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis. Costs are allocated to appropriate headings, based on the activities to which they are attributable.

1.6 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:

Freehold land and buildings	Nil
Kitchen equipment	31.23% reducing balance
Fixtures and fittings	31.23% reducing balance
IT & office equipment	31.23%-63.16% reducing balance
Motor vehicles	31.23% reducing balance
Other assets	31.23% 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 recognised in the statement of financial activities.

No depreciation is applied to the freehold property as this is adequately maintained and the trustees consider that the market value is not materially different to cost.

1.7 Impairment of fixed assets

At each reporting end date, the Charity 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).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents 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.

A HEART FOR DUNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

The Charity 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 Charity's balance sheet when the Charity 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.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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 operations 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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Taxation

The charity is exempt from all direct taxation in the UK.

1.12 Employee benefits

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 Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

A HEART FOR DUNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees 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 Income from Grants and Donations

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Grants and Donations received	3,516	95,163	98,679	4,208	55,636	59,844
Grants and Donations						
Blackhill Wind Farm	-	5,805	5,805	-	-	-
Big Lottery	-	-	-	-	31,937	31,937
Coronation	-	-	-	-	3,470	3,470
Charities Trust - YSB	-	-	-	-	1,000	1,000
Giving Force	-	-	-	-	5,667	5,742
Blooming Marvellous	50	493	543	75	618	618
Word Weavers	-	-	-	-	618	618
Community Cafe & Food Bank	3,466	-	3,466	-	2,729	2,729
Community Newsletter	-	1,695	1,695	442	500	942
Silver Sunday	-	-	-	-	100	100
National Lottery Fund	-	34,437	34,437	-	-	-
PACT, BHA & BAVS	-	-	-	450	-	450
Allanbanks Art Project	-	-	-	-	1,440	1,440
Community Web Project	-	-	-	-	500	500
SBC - Shared Prosperity Fund	-	33,552	33,552	-	4,194	4,194
Borders Community Action	-	10,238	10,238	-	-	-
Greener Melrose	-	1,968	1,968	-	-	-
Fixed Asset Reserve	-	1,257	1,257	-	1,830	1,830
Lottery Led Grant	-	-	-	-	1,651	1,651
Fallago Tweed Forum	-	4,496	4,496	-	-	-
Other	-	1,222	1,222	3,241	-	3,241
	3,516	95,163	98,679	4,208	55,636	59,844

A HEART FOR DUNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from charitable activities						
Hire of Volunteer Hall / office rental and services	22,663	-	22,663	20,061	-	20,061
Rent from land and buildings	7,227	-	7,227	6,354	-	6,354
Ancillary trading income	-	1,325	1,325	-	1,220	1,220
Community events and activities	36,832	3,391	40,223	31,818	1,897	33,715
	<u>66,722</u>	<u>4,716</u>	<u>71,438</u>	<u>58,233</u>	<u>3,117</u>	<u>61,350</u>

5 Income from community events and activities

	2025	2024
Community Cinema	5,867	8,568
Community lunch/ afternoon tea	2,478	376
Markets/ Beer festival	5,631	2,623
Community challenge quiz	452	434
'Christmas Crackle'	5,099	5,440
Hogmanay ceilidh	2,921	2,849
Music events	11,260	1,065
Players opera	850	774
Come sing	-	4,052
Berwickshire show	357	-
Tea Dance	1,285	-
Other events	4,024	7,534
	<u>40,224</u>	<u>33,715</u>
Total community events and activities income		

6 Income from other trading activities

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
Bar Sales	<u>48,474</u>	<u>5,790</u>	<u>54,264</u>	<u>38,654</u>	<u>2,493</u>	<u>41,147</u>

A HEART FOR DUNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Income from investments

Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
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Interest receivable	351	1,382
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8 Other income

Unrestricted funds 2025 £	Unrestricted funds 2024 £
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Net gain on disposal of tangible fixed assets	181	-
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9 Expenditure on charitable activities

Total 2025 £	Total 2024 £
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Direct costs

Depreciation and impairment	6,070	9,042
Community events / activities (see note 11)	71,785	56,140
Special projects (see note 14)	7,499	7,712
Charitable donations / gifts	825	1,687
Hall refurbishment	30,840	-
Professional costs	4,110	-
200 club prizes	984	538
	<u>122,113</u>	<u>75,119</u>

Share of support and governance costs (see note 10)

Support	103,441	124,986
Governance	3,030	2,880
	<u>228,584</u>	<u>202,985</u>

Analysis by fund

Unrestricted funds - general	134,716	145,148
Unrestricted funds - designated	2,371	3,660
Restricted funds	91,497	54,177
	<u>228,584</u>	<u>202,985</u>

A HEART FOR DUNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Staff costs	78,906	-	78,906	98,169	-	98,169
IT and administration costs	8,756	-	8,756	7,747	-	7,747
Cleaning	4,103	-	4,103	2,771	-	2,771
Marketing and Hall promotion	16	-	16	6,398	-	6,398
Property costs (repairs, maintenance)	2,789	-	2,789	4,015	-	4,015
Redundancy cost	-	-	-	4,410	-	4,410
Operating licences	987	-	987	692	-	692
Insurance	5,757	-	5,757	451	-	451
Other Support Costs	2,127	-	2,127	333	-	333
Independent examination fees	-	3,030	3,030	-	2,880	2,880
	<u>103,441</u>	<u>3,030</u>	<u>106,471</u>	<u>124,986</u>	<u>2,880</u>	<u>127,866</u>
Analysed between						
Charitable activities	<u>103,441</u>	<u>3,030</u>	<u>106,471</u>	<u>124,986</u>	<u>2,880</u>	<u>127,866</u>

11 Expenditure on key community events and activities

	2025	2024
	£	£
Film hire and royalties	5,373	8,133
Bar	25,652	19,194
Catering	2,491	162
'Christmas Crackle'	3,898	5,686
Beer and food festival	8,502	600
Other AHFD-run event costs	11,994	9,195
Ceilidh	2,920	3,470
Larder and Cafe	1,841	3,098
Come Sing	-	3,646
Music events	8,411	2,956
Berwickshire show	163	-
Tea dance	540	-
	<u>71,785</u>	<u>56,140</u>

A HEART FOR DUNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Depreciation of owned tangible fixed assets	6,070	9,042
	Profit on disposal of tangible fixed assets	(181)	-
		<u> </u>	<u> </u>

13 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year (2024: None).

14	Specialist projects	2025	2024
		£	£
	Blooming Marvellous expenditure	7,712	10,212
		<u> </u>	<u> </u>

15	Employees		
	The average monthly number of employees during the year was:		
		2025	2024
		Number	Number
	Part time staff	5	7
		<u> </u>	<u> </u>
	Employment costs	2025	2024
		£	£
	Wages and salaries	78,906	98,169
	Redundancy costs	-	4,410
		<u> </u>	<u> </u>
		78,906	102,579
		<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

16 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

A HEART FOR DUNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Tangible fixed assets	Freehold land and buildings	Kitchen equipment	Fixtures and fittings	IT & office equipment	Motor vehicles	Other assets	Total
	£	£	£	£	£	£	£
Cost							
At 1 April 2024	175,000	14,262	49,467	8,166	16,426	18,273	281,594
Disposals	-	-	344	2,149	-	880	3,373
At 31 March 2025	175,000	14,262	49,811	10,315	16,426	19,153	284,967
Depreciation and impairment							
At 1 April 2024	-	11,586	37,368	7,232	13,953	16,853	86,992
Depreciation charged in the year	-	817	3,762	309	772	410	6,070
Eliminated in respect of disposals	-	-	324	2,079	-	789	3,192
At 31 March 2025	-	12,403	41,454	9,620	14,725	18,052	96,254
Carrying amount							
At 31 March 2025	175,000	1,859	8,357	695	1,701	1,101	188,713
At 31 March 2024	175,000	2,676	12,099	934	2,473	1,420	194,602

A HEART FOR DUNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

18	Stocks		2025	2024
			£	£
	Bar stock		3,000	1,500
			<u> </u>	<u> </u>
19	Debtors		2025	2024
	Amounts falling due within one year:		£	£
	Trade debtors		7,081	8,084
	Prepayments and accrued income		-	5,304
			<u> </u>	<u> </u>
			7,081	13,388
			<u> </u>	<u> </u>
20	Creditors: amounts falling due within one year		2025	2024
		Notes	£	£
	Bank overdrafts	21	-	2,958
	Other taxation and social security		4,387	3,148
	Trade creditors		4,078	5,590
	Accruals		2,515	2,515
			<u> </u>	<u> </u>
			10,980	14,211
			<u> </u>	<u> </u>
21	Loans and overdrafts		2025	2024
			£	£
	Bank overdrafts - PayPal		-	2,958
			<u> </u>	<u> </u>
	Payable within one year		-	2,958
			<u> </u>	<u> </u>
22	Deferred income		2025	2024
			£	£
	Arising from Deferred income - Grants		2,788	4,045
			<u> </u>	<u> </u>

Deferred income is included in the financial statements as follows:

A HEART FOR DUNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22 Deferred income	(Continued)	
	2025	2024
	£	£
Deferred income is included within:		
Shown as deferred income on the face of the balance sheet	2,788	4,045
	<u>2,788</u>	<u>4,045</u>
Movements in the year:		
Deferred income at 1 April 2024	4,045	5,875
Released from previous periods	(1,257)	(1,830)
	<u>2,788</u>	<u>4,045</u>
Deferred income at 31 March 2025	<u>2,788</u>	<u>4,045</u>

23 Unrestricted funds - designated

These are unrestricted funds which are material to the Charity's activities which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Resources expended	Transfers	At 31 March 2025
	£	£	£	£
Fixed Asset Reserve	7,727	(2,371)	-	5,356
Dougal Afleck	-	-	1,474	1,474
	<u>7,727</u>	<u>(2,371)</u>	<u>1,474</u>	<u>6,830</u>
	<u>7,727</u>	<u>(2,371)</u>	<u>1,474</u>	<u>6,830</u>
Previous year:	At 1 April 2023	Resources expended	Transfers	At 31 March 2024
	£	£	£	£
Fixed Asset Reserve	11,387	(3,660)	-	7,727
	<u>11,387</u>	<u>(3,660)</u>	<u>-</u>	<u>7,727</u>

The Fixed Asset Reserve represents the charity's fixed assets which have not been purchased using restricted grant funds.

A transfer has been made between the Unrestricted fund and the Designated fund to account for additions to fixed assets in the year and align the funds.

A HEART FOR DUNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

24 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
	1,474	-	-	(1,474)	-
General funds	36,850	119,244	(134,716)	(2,182)	19,196
	<u>38,324</u>	<u>119,244</u>	<u>(134,716)</u>	<u>(3,656)</u>	<u>19,196</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	69,244	102,477	(145,148)	11,751	38,324
	<u>69,244</u>	<u>102,477</u>	<u>(145,148)</u>	<u>11,751</u>	<u>38,324</u>

A HEART FOR DUNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

25 Restricted funds

The income funds of the Charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2023		Movement in funds		Balance at 1 April 2024		Movement in funds		Balance at 31 March 2025	
	£	£	Incoming resources	Resources expended	Transfers	£	Incoming resources	Resources expended	Transfers	£
Blooming Marvellous	1,011	8,840	8,840	(8,838)	-	1,013	5,873	(6,493)	-	393
Community Newsletter	-	500	500	(973)	473	-	1,695	(1,708)	13	-
Big Lottery	19,155	-	-	-	-	19,155	-	-	-	19,155
200 Club	-	1,220	1,220	(538)	-	682	1,325	(984)	-	1,023
Blackhill Wind Farm	7,939	-	-	-	-	7,939	5,805	(1,226)	-	12,518
Greener Melrose	410	-	-	-	(410)	-	1,968	(672)	-	1,296
Community Cafe	-	528	528	(11)	-	517	216	-	-	733
Fallago-Tweed Forum	3,468	-	-	(17)	(3,451)	-	4,496	-	-	4,496
Tea Dances	66	740	740	-	-	806	1,285	(540)	-	1,551
The Bridge Knowledge Transfer	200	-	-	-	(200)	-	-	-	-	-
SBC - Shared prosperity fund	-	4,194	4,194	-	-	4,194	33,552	(30,840)	-	6,906
Community led planning	-	500	500	-	(500)	-	8,073	(4,210)	-	3,863
Silver Sunday	627	577	577	(1,210)	6	-	3,387	(1,387)	-	2,001
Advertising Duns Map	24	2,200	2,200	(2,229)	5	-	2,300	(914)	-	1,386
Lottery - Core costs and community lead development	-	31,937	31,937	(31,937)	-	-	34,437	(34,437)	-	-
Fixed Asset Reserve	175,000	1,830	1,830	(4,891)	-	171,939	1,257	(3,363)	-	169,833
Allanbank Arts Project	3,586	1,440	1,440	(3,085)	-	1,941	-	(4,110)	2,169	-
Coronation	-	3,470	3,470	(448)	(3,022)	-	-	-	-	-
Word Weavers BBHWF 2024	-	618	618	-	-	618	-	(614)	-	4
Charities Trust - YBS Giving	-	1,000	1,000	-	-	1,000	-	-	-	1,000
Lottery Community Led Grant	-	1,651	1,651	-	(1,651)	-	-	-	-	-
Community Web Project	3,000	-	-	(3,000)	-	-	-	-	-	-
	214,486	61,245	61,245	(57,177)	(8,750)	209,804	105,669	(91,497)	2,182	226,158

A HEART FOR DUNS

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

25 Restricted funds

(Continued)

Transfers between Unrestricted and Restricted funds have been made to ensure that no funds are in deficit at the year end and also to reallocate funds to Unrestricted funds where the trustees believe that all conditions have been met and there are no longer any restrictions on the use of the funds.

A HEART FOR DUNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

26 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:				
Tangible assets	924	5,356	182,433	188,713
Current assets/(liabilities)	18,272	1,474	46,513	66,259
Provisions and deferred income	-	-	(2,788)	(2,788)
	<u>19,196</u>	<u>6,830</u>	<u>226,158</u>	<u>252,184</u>
	<u><u>19,196</u></u>	<u><u>6,830</u></u>	<u><u>226,158</u></u>	<u><u>252,184</u></u>
	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Tangible assets	1,079	7,727	185,796	194,602
Current assets/(liabilities)	37,245	-	28,053	65,298
Provisions and deferred income	-	-	(4,045)	(4,045)
	<u>38,324</u>	<u>7,727</u>	<u>209,804</u>	<u>255,855</u>
	<u><u>38,324</u></u>	<u><u>7,727</u></u>	<u><u>209,804</u></u>	<u><u>255,855</u></u>

27 Related party transactions

Expenses were re-imbursed to committee members for purchases made to support community events and activities. No additional travel expenses were claimed. None of the Trustees received remuneration for their activities.