

Greenlaw War Memorial Hall (SCIO)
Scottish Charity Number SC042903

Year Ended 31st August 2025

Annual Report and Financial Statements

Greenlaw War Memorial Hall (SCIO)
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Year Ended 31st August 2025

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Trustees' Annual Report

The trustees present their annual report and financial statements for the year ended 31st August 2025.

Reference and Administrative Information

Trustees Kym Campbell-Whitton
Kathryn Todd
Stella Hume

Contact address 32 Church Hill
Greenlaw
Berwickshire
TD10 6YG

Independent examiner Isla Young, CA
27 Valley View
Clovenfords
Galashiels
TD1 3NG

Structure, Governance and Management

Constitution

The charity is a Scottish Charitable Incorporated Organisation (a SCIO). The charity was awarded charitable status on 30th January 2012. It is governed by its constitution and trustees are appointed in accordance with the Constitution.

Objectives and Activities

Charitable purposes

The purposes of the charity are:

To provide facilities, and assist in the provision of activities, in the interest of social welfare for recreation and other leisure time occupation so that the conditions of life for local residents and visitors may be improved, and;

To advance citizenship and community development by promoting social interaction and community cohesion within the village and its immediate surrounds.

Achievements and Performance

The trustees are pleased to have been able to reduce their deficit for the year to £230 compared to £1,225 in 2024.

Hall hires continue to generate income and the committee continue to look at ways to reduce rising running costs and to promote hall usage.

Trustees' Annual Report continued

Achievements and Performance continued

The committee was delighted to be able to host the annual Christmas meal for the villagers over 70 again this year. The hall trustees provide the venue and volunteers prepare and serve the food. The event is fully funded by contributions and collaborations with the school and other organisations within the village.

Sadly our soup lunches had to be stopped in March 2025 due to other commitments of the volunteer that run the event. The committee have so far been unsuccessful in finding a replacement.

A successful bingo evening was held as a fundraiser during the year and was very much enjoyed by all those who attended. The committee are looking forward to planning more events in 2026.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finance of the charity and are satisfied that systems are in place to mitigate exposure to the risks. Procedures are in place to comply with health and safety of staff, volunteers and visitors as this is felt to be a significant risk area.

Financial review

During the year funds totalling £5,534 have been generated on the general fund through fundraising activities, donations, hall hires and income from solar panels.

General running costs and expenses on the general fund totalled £5,764 in the year leaving a deficit at the year end of £230.

Reserves policy

The balance on the unrestricted general fund reserve at 31st August 2025 was £10,882. With hall hires remaining popular and continuing opportunities to promote the venue, the trustees consider this balance to be appropriate to allow them to meet their charitable objectives in the future.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the Charity's Trustees

Signed



Kym Campbell-Whitton (Chairperson)

Date

19.5.2026

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Independent Examiner's Report

I report on the financial statements of the charity for the year ended 31st August 2025, which are set out on pages 4 to 8.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 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 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 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: -

- 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

Name: Isla Young, CA

Address: 27 Valley View
Clovenfords
Galashiels
TD1 3NG

Date: 26 - 5 - 26

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Statement of Receipts and Payments

		<u>Unrestricted</u> General Fund	<u>Designated</u> Fund 1 Fund 2		<u>2025</u> Total	<u>2024</u> Total
	Note	£	£	£	£	£
Receipts						
Donations	4	15	-	-	15	105
Grants	5	-	-	-	-	-
Receipts from fundraising activities	6	2,363	-	-	2,363	1,757
Investment income	7	-	-	-	-	-
Receipts from other charitable activities	8	3,156	-	-	3,156	2,944
Total receipts		5,534	-	-	5,534	4,806
Payments						
Expenses for fundraising activities	9	1,646	-	-	1,646	1,175
Payments relating directly to charitable activities	10	4,118	-	-	4,118	4,856
Governance costs	11	-	-	-	-	-
Total payments		5,764	-	-	5,764	6,031
Net receipts / (payments)		(230)	-	-	(230)	(1,225)
Transfers between funds		-	-	-	-	-
Surplus / (deficit) for year		(230)	-	-	(230)	(1,225)
Total funds brought forward		11,112	-	-	11,112	12,337
Total funds carried forward		10,882	-	-	10,882	11,112

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Statement of Balances
As at 31st August 2025

	<u>Unrestricted</u>	<u>Designated</u>		<u>2025</u>	<u>2024</u>
	General Fund	Fund 1	Fund 2	Total	Total
	£	£	£	£	£
<u>Bank & Deposit Balances</u>					
Bank and deposit balances brought forward	11,112	-	-	11,112	12,337
Movement in year:					
Excess of Receipts over Payments for the year	(230)	-	-	(230)	(1,225)
Bank and deposit balances carried forward	<u>10,882</u>	<u>-</u>	<u>-</u>	<u>10,882</u>	<u>11,112</u>
<u>Assets</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Liabilities</u>					
Nothing noted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Accounts were approved by the trustees on 19/6/26 and signed on their behalf by:

K Todd

Kathryn Todd (Treasurer)

Notes to the financial statements

1. Accounting policies

Basis of accounting

These accounts have been prepared on the receipts and payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

Unrestricted funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objectives of the charity.

The trustees maintain an unrestricted general fund for the day-to-day running of the charity.

Designated funds

There are currently no funds that have been designated for specific purposes.

3. Related party transactions

No remuneration was paid to trustees during the year. During the year no trustees received reimbursement of expenses incurred (2024 - Nil).

4. Donations received

	Unrestricted General Fund £	Designated Fund 1 Fund 2 £ £		Total 2025 £	Total 2024 £
Donations	15	-	-	15	105
	<u>15</u>	<u>-</u>	<u>-</u>	<u>15</u>	<u>105</u>

5. Grants received

	Unrestricted General Fund £	Designated Fund 1 Fund 2 £ £		Total 2025 £	Total 2024 £
Grant received	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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Notes to the financial statements continued

6. Receipts from fundraising activities

	Unrestricted General Fund £	Designated Fund 1 Fund 2 £ £		Total 2025 £	Total 2024 £
100 Club	1,402	-	-	1,402	1,050
Disco / social night	-	-	-	-	125
Rag bag collections	38	-	-	38	102
Bingo	923	-	-	923	480
	<u>2,363</u>	<u>-</u>	<u>-</u>	<u>2,363</u>	<u>1,757</u>

7. Investment income

	Unrestricted General Fund £	Designated Fund 1 Fund 2 £ £		Total 2025 £	Total 2024 £
Bank interest received	-	-	-	-	-

8. Receipts from other charitable activities

	Unrestricted General Fund £	Designated Fund 1 Fund 2 £ £		Total 2025 £	Total 2024 £
Hire of hall	2,080	-	-	2,080	2,289
Income from Solar Panels	1,076	-	-	1,076	639
Miscellaneous	-	-	-	-	16
	<u>3,156</u>	<u>-</u>	<u>-</u>	<u>3,156</u>	<u>2,944</u>

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Notes to the financial statements continued

9. Expenses for fundraising activities

	Unrestricted	Designated		Total	Total
	General	Fund 1	Fund 2	2025	2024
	Fund	Fund 1	Fund 2	2025	2024
	£	£	£	£	£
Fundraising costs	1,646	-	-	1,646	1,175
	<u>1,646</u>	<u>-</u>	<u>-</u>	<u>1,646</u>	<u>1,175</u>

10. Payments relating directly to charitable activities

	Unrestricted	Designated		Total	Total
	General	Fund 1	Fund 2	2025	2024
	Fund	Fund 1	Fund 2	2025	2024
	£	£	£	£	£
Electricity	727	-	-	727	1,973
Insurance	995	-	-	995	977
Telephone	1,047	-	-	1,047	993
Membership fees	-	-	-	-	10
Printing, postage and stationery	7	-	-	7	12
Repairs and maintenance	749	-	-	749	702
Licences	312	-	-	312	101
Miscellaneous	281	-	-	281	88
	<u>4,118</u>	<u>-</u>	<u>-</u>	<u>4,118</u>	<u>4,856</u>

11 Governance costs

	Unrestricted	Designated		Total	Total
	General	Fund 1	Fund 2	2025	2024
	Fund	Fund 1	Fund 2	2025	2024
	£	£	£	£	£
Independent examination fee	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>