

Roxburgh Federation of Village & Community Halls

Scottish Charity SC028105

Trustees Annual Report & Accounts

for the year ended 31st March 2026

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Reference & Administrative Information

Charity Name: Roxburgh Federation of Village and Community Halls

Scottish Charity No: SC028105

The Charity's Principal Address: 1 Drygrange Cottages
Drygrange Steading
MELROSE
TD6 9DJ

Charity Trustees on date of approval including office held:

Co-Chairperson (with other Trustees)	Heather Batsch (Oxnam Village Hall)
Co-Chairperson (with other Trustees)	Adrian Clarkson (Ednam Village Hall)
Trustee and Treasurer	John Scott (Hermitage Hall)
Trustee and Secretary	Tony Parkinson (Lanton Village Hall)
Trustee	Eric McNulty (Morebattle Hall)

Independent Examiner: Malcolm McGregor
6 West Nisbet Steading
Nisbet
JEDBURGH
TD8 6TE

Bankers: TSB Bank plc
21-22 The Square
KELSO
TD5 7HH

Structure, Management & Governance

Roxburgh Federation of Village and Community Halls (Federation) is an independent, unincorporated association and operates under a constitution approved by the membership.

Its membership comprises 32 rural village and community halls run by their respective communities in the former Roxburgh district of the Scottish Borders. The members elect the Federation's Management Committee (the Charity Trustees) from Hall representatives nominated by the membership.

Appointment & Training of Trustees

Trustees are elected by the membership at the Annual General Meeting of the organisation, in accordance with the constitution. Two places on the committee are available for co-opting those with specialist skills.

Objectives & Activities

Charitable Purposes

To promote the benefit of the inhabitants of the former Roxburgh District without distinction of sex, political, religious or other opinions by advancing education and in the interests of social welfare, providing or assisting in the provision of facilities for recreation and other leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

Main Activities in Relation to the Charitable Purposes

The Federation provides support to its membership of rural village and community halls, organising meetings and workshops and developing projects that will help them better manage their halls for the benefit of their local communities. It also distributes support grants to the membership on behalf of the local authority and offers a small grant/loan scheme for individual halls in need of additional help.

Achievements & Performance

General meetings were held quarterly to bring the member halls together to discuss areas of interest and benefit. One in-person meeting was held on 17 May 2025 at Oxnam Village Hall. The other meetings were held online.

The Federation Management Committee, by its representatives Heather Batsch and Adrian Clarkson, met on a regular basis with the Committees of the other three Halls Federations under the umbrella name of the Scottish Borders Village and Community Halls.

The annual Scottish Borders Council grant to the Federation was paused for the year 2025/26. Accordingly, the Federation received no income during the year.

The only fund available to support member halls during the year was the reserve from prior years in the amount of £3,036. It was agreed this would be used solely for member emergency needs upon application in accordance with granting criteria and for Federation administrative expenses. During the year, the Management Committee considered two (2) emergency applications from members, both of which were successful. A total of £861 was paid out.

Nature & Purpose of Funds

Applications setting out criteria for eligibility are made to the Federation by member halls. The applications are reviewed by the Federation Management Committee and may be approved, in whole or in part, or denied. Letter decisions are provided outlining the decisions and relevant reasons for the decisions.

Financial Review, Reserve Policy and Forward Role

The policy of the Roxburgh Federation of Village and Community Halls has been to maintain an operating reserve of approximately £2,000 to cover emergency applications from its member halls and a further £1,000 to support administrative operating expenses. This reserve policy is subject to review annually.

As no grant was received this year from the Scottish Borders Council, the reserve, following distribution of emergency grants to member halls and payment of expenses during the year, has been reduced to £1,270. This reserve is sufficient for administrative requirements of the Federation for 2026/27 and to provide for a limited amount of support for emergency grant applications from member halls.

Scottish Borders Council in its approved 2026/27 budget decided to discontinue any future grant to the Federation and to require Federation member halls to apply directly to the SBC Neighbourhood Support Fund for support grants. The Federation Management Committee will consult with member halls to determine the future role of the Federation and its funding.

Remuneration to Charity Trustees

No remuneration was paid during the period to any charity trustee or person connected to a trustee.

This report was approved by the Trustees on the 15th day of April 2026 and signed on their behalf:

Signed: "Signed: John Scott"

John Scott (Treasurer)

Receipts & Payments Account Year Ended 31st March 2026

	Notes	Un Restricted	Restricted Funds	Total 2026	Total 2025
Receipts					
Grants	1	0.00	0.00	0.00	13,869.00
Receipts from Fund Raising Activities		0.00	0.00	0.00	0.00
Total Receipts		0.00	0.00	0.00	13,869.00
Payments					
Expenses from Charitable Activities	2	754.32	0.00	754.32	18,283.17
Grants	3	861.40	0.00	861.40	27,817.94
Independent Examination		150.00	0.00	150.00	150.00
Total Payments		1,765.72	0.00	1,765.72	46,251.11
Net Receipts/(Payments)		(1,765.72)	0.00	(1,765.72)	(32,382.11)
Transfer between Funds		0.00	0.00	0.00	0.00
Surplus/(Deficit) for Year		(1,765.72)	0.00	(1,765.72)	(32,382.11)
Statement of Balances As at 31st March 2026					
		Un Restricted	Restricted Funds	Total 2026	Total 2025
Balances at Start of Year		3,035.90	0.00	3,035.90	35,418.01
Surplus/(Deficit) for Year		(1,765.72)	0.00	(1,765.72)	(32,382.11)
Balances at End of Year		1,270.18	0.00	1,270.18	3,035.90

Other Assets

No Other Assets Held

Liabilities

No Outstanding Liabilities

These accounts were approved by the trustees on the 15th day of April 2026 and signed on their behalf by:

"Signed: Heather Batsch"
Heather Batsch (Co-Chairperson)

"Signed: John Scott"
John Scott (Treasurer)

Notes to the Accounts

	2026	2025
1. Grants Received		
Scottish Borders Council	0.00	13,869.00
2. Expended Resources from Charitable Activities		
BCA Village Hall Development Lead Support	0.00	18,283.17
Borders Community Action 2024/25 Fee	716.77	0.00
Meeting Expenses and Administration	37.55	0.00
Total	754.32	18,273.17

3. Grants & Donations

All grants are made to Village Halls who are members of the Federation.

Support and Emergency Grants	861.40	22,958.54
Electrical Check Support Grants	0.00	273.00
SCIO Support Grants	0.00	3,879.40
Public Entertainment Licences	0.00	207.00
Operating Costs Support Grants	0.00	500.00
Total	861.40	27,817.94

4. Accounting Notes

Incoming Resources are recognised when receivable, which is when the charity becomes entitled to resource.

Resources Expended are recognised when there is a legal or constructive obligation to make payment. They are classified into the following categories:

- Costs of Generating Funds (Fundraising)
- Charitable Activities (Costs incurred in the delivery of the charities activities and service)
- Governance Costs (Costs associated with the strategic management of the charity)

5 Trustee & Related Parties

No payments were made to Charity Trustees.

All other expenses paid are reimbursements of expenses for the running of the charity.

Independent Examiner's Report on the Accounts of

Roxburgh Federation of Village & Community Halls Scottish Charity SC028105

**For the Period to 31st March 2026
Set out on pages 6 to 7**

Respective Responsibilities of Trustees & 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

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

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

Name of Examiner	Malcolm McGregor Deputy Head Teacher (Ret'd)
Signed	<u>"Signed: Malcolm McGregor"</u>
Dated	<u>15 April 2026</u>
Address	6 West Nisbet Steading Nisbet Jedburgh Scottish Borders, TD8 6TE