

HARBURN VILLAGE HALL SCIO
ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st. MARCH 2025

SCOTTISH CHARITY NO. SC049395

Trustees' Annual Report - Year ended 31st. March 2025

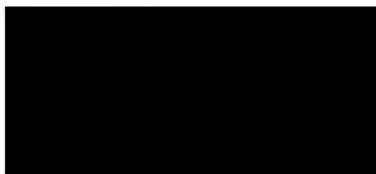
The trustees present their annual report and accounts for the Harburn Village Hall SCIO for the year ended 31st. March 2025

Reference and Administrative Information

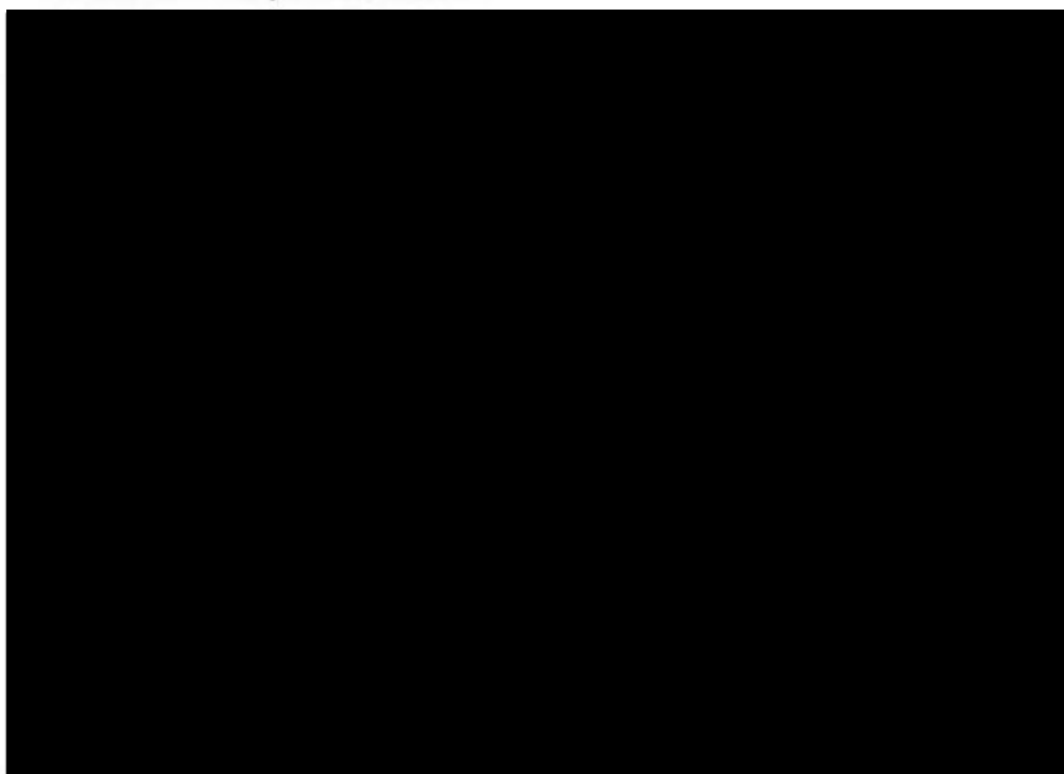
Charity Name Harburn Village Hall SCIO

Charity Registration Number SC049395

Contact Address



Trustees and Principal Office-bearers



Bankers

Royal Bank of Scotland
4 Almondvale South
Livingston
West Lothian.
EH54 6MB

Structure, Governance and Management

Governing Document

The Harburn Village Hall charity is a SCIO first registered June 2019 and is administered in accordance with its constitution. The Harburn Village Hall SCIO replaced the Harburn Village Hall Association a charity originally formed in November 1988

Recruitment and Appointment of Trustees

Members of the Harburn Village Hall appoint the Board and those serving on the board are referred to as the Charity Trustees. The total number of charity trustees per the constitution is 13. No more than 7 shall be trustees elected at each AGM and no more than 6 shall be co-opted trustees. At each AGM all charity trustees appointed by the members shall retire from office but will be eligible for re-election. The charity trustees must elect from among themselves a chairman, treasurer and secretary all of whom will cease to hold office at the conclusion of the AGM, but then may be re-elected by the charity trustees.

Organisational Structure

The Harburn Village Hall charity trustees meet at least every quarter to review and consider the charities activities and financial matters.

Charity Purpose

The charity purposes are:

- a) to operate and manage Harburn Village Hall as a community facility
- b) to utilise Harburn Village Hall for the provision of facilities in the interests of social welfare, recreation and other leisure time occupation so that the conditions of life for the inhabitants of Harburn and the surrounding district may be improved.

Report from the Chairman

Your Board of Trustees are charged with operating and managing Harburn Village Hall as a community facility. The following report is a record of their progress over the past 12 months.

The finances of the Hall remain sound. Our principal sources of income derive from revenue generated by a continued high level of Hall usage, and an annual grant from West Calder & Harburn Community Development Trust, whose support of the Hall is gratefully appreciated.

The twelve months to the 31st of March 2025 have seen some significant changes to the Village Hall as your Trustees sought to maintain and improve the infrastructure of the Hall.

Thanks to grant funding secured from West Lothian Development Trust; West Calder & Harburn CDT; West Lothian RCLLD and The Levensat Trust we have been able to:

Re-decorate the internal Hall doors, and selected wall areas; Refurbish the Hall vestibule; Acquire robust and durable outdoor garden furniture; Save on heating costs by renewing and insulating part of the Hall flooring and the whole of the conference room floor; Purchase new seating and storage trolleys; Install a user friendly sound system, incorporating a new hearing aid loop and install a projector and screen.

Further improvements will be undertaken as and when needs are identified and resources become available.

Community use of the Hall continues to be high for both local users and from further afield. We anticipate that the use of the Hall could further increase as the impact of the loss of Community facilities, due to local authority funding cutbacks, begins to take effect.

Year-round community events hosted by the Hall continue to be popular, are well supported and run by Trustees and volunteers. An addition for the 2025 program will see the welcome return of West Lothian singer [REDACTED] to perform in the Hall in the late summer.

The regular use of the Hall by groups, charities, organisations, businesses and individuals, both local and further afield, contribute greatly to the Hall's financial stability.

With improved financial stability the Trustees have been able to provide concessionary rates and financial support to community organisations and individuals. Over the past year through Hall rental fee waivers and some direct support the Hall contribution to community wide events and activities was significant and represents a 100% increase on that of the previous 12 months.

All of the above has been made possible under the scrutiny of your Board of Trustees whose contributions I now acknowledge But in truth the great bulk of the heavy lifting throughout the year is undertaken by our Hall Secretary [REDACTED] and our Treasurer [REDACTED]. Week on week they ensure that the Hall is ever ready for your use. Thank you, [REDACTED]

I look forward to welcoming you to the AGM on the 18th of September 2025.

[REDACTED] Chair, July 2025

Plans for the Future

Looking at 2025 and beyond the Trustees will;

- Continue to maintain and develop the Village Hall to ensure continuity of its valued availability to the Harburn community. Plans are currently in place within the Community for volunteer support during 2025 for some Hall maintenance activities. Significant Hall upgrade expenditures for 2025/26 are not anticipated.
- Review community events and consider what these should be, how they should be managed and how best to ensure good value and good participation within the community.
- Continue focus on financial sustainability by growing stable income streams for the Village Hall and ensuring unrestricted income is in excess of unrestricted expenditure for the year to 31st March 2026.
- Continue to grow Hall membership within Harburn and the surrounding areas.

Financial Review

The Harburn Village Hall SCIO's Annual Report and Accounts have been prepared under the fully accrued/SORP compliant accounts - The Statement of Recommended Practice - Accounting and Reporting by Charities.

The Harburn Village Hall SCIO made a deficit of £15,888 (2023/2024 deficit £13,358) in the year with incoming resources totalling £43,214 (2023/2024 £23,571).

Income from grants and donations amounted to £31,312 (2023/2024 £11,624), from fundraising £2,092 (2023/2024 £4,079) and from charitable activities £9,184 (2023/2024 £7,321).

Restricted grant income received amounted to £22,023 from various funder organisations enabling continued Hall development programmes including a new sound system, projector and screen, new chairs and chair trolleys, outdoor furniture and new Hall flooring.

Expenditures in the year amounted to £59,102 (2023/24 £36,929) this included restricted grant related expense of £22,022 (2023/24 £866) for Hall development projects as indicated above and amortisation of £15,921 (2023/24 £15,964) primarily attributable to previously capitalised expenditure on leasehold alterations.

Reserves Policy

The Trustees have considered the reserves required and aim to maintain free reserves in unrestricted general funds at a level which equates to three months of expenditure on general charitable activities, excluding depreciation of tangible assets. Based on current run rates for general unrestricted net expenditures the Trustee consider the ideal level of reserves as of 31st March 2025 to be £3,500. The balance held on reserves as of 31st March 2025 is £205,860 of which £6,717 are general unrestricted, excluding fixed assets free general funds at this date are negative at £1,715. As net current assets have dropped to £1,844 the Trustees will ensure that expenses are reduced below income during the coming year. The extensive work that had been projected for year to end March 2025 is complete.

Statement of Trustees' Responsibilities

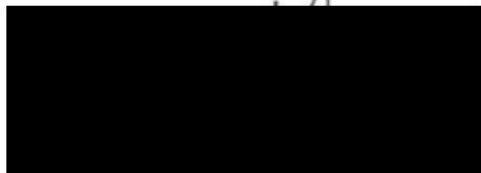
Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently,
- Make judgements and estimates that are reasonable and prudent,
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures being 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 operational existence.

Statement of Trustees' Responsibilities (continued)

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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.

Approved by the Trustees and signed on their behalf:



Date.....

U 18-9-25

HARBURN VILLAGE HALL
SCO49395

INDEPENDENT EXAMINER' REPORT

For the Year ended 31st March 2025

I report on the accounts of the charity for the year ended 31st March 2025.

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 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 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 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 and
to prepare 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.

18-9-25

Year ended 31st. March 2025

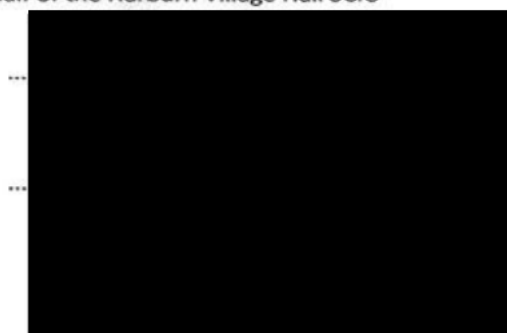
	Note	General Funds 2024-2025 £	Designated Funds 2024-2025 £	Restricted Funds 2024-2025 £	TOTAL 2024-2025 £	TOTAL 2023-2024 £
<u>Income from:</u>						
Generated funds						
Grants & Donations	1	9,289	0	22,023	31,312	11,624
Activities for generating funds	2	2,092	0	0	2,092	4,079
Charitable activities	3	9,184	0	0	9,184	7,321
Other	4	626	0	0	626	547
Total Income		21,191	0	22,023	43,214	23,571
<u>Expenditure on:</u>						
Generating funds	5	2,221	0	0	2,221	3,611
Charitable activities	5	19,640	627	36,464	56,731	33,118
Governance costs	5	150	0	0	150	200
Total Expenditure		22,011	627	36,464	59,102	36,929
Net Surplus / (deficit) - Net movement in funds		(820)	(627)	(14,441)	(15,888)	(13,358)
Total funds brought forward	13	7,537	9,408	204,803	221,748	235,107
Transfer to General Funds		0	0	0	0	0
Total funds carried forward	13	6,717	8,781	190,362	205,860	221,748

Balance Sheet**As at 31st. March 2025**

	Note	2024-2025 £	2024-2025 £	2023-2024 £	2023-2024 £
Fixed Assets / Leasehold Alterations					
Fixed Assets, Leasehold Alterations	7	206,277		222,199	
			206,277		222,199
Current Assets					
Debtors & Accrued Income	8	453		711	
Prepaid Expenses	8	1,993		1,283	
Bank and Cash	11	2,849		4,823	
			5,296		6,816
Less Creditors					
Falling due within 1 year	9		3,452		3,010
Net Current Assets			1,844		3,806
Less Creditors					
Falling due in more than 1 year	10		2,260		4,257
Net Assets			205,860		221,748
Unrestricted Funds					
General funds	12	6,717		7,537	
Designated funds	12	8,781		9,408	
			15,498		16,945
Restricted funds	12		190,362		204,803
Total Funds			205,861		221,748

The accounts were approved by the trustees of the Harburn Village Hall SCIO on 18th September 2025

For and on behalf of the Harburn Village Hall SCIO



Chairman

Treasurer

Harburn Village Hall SCIO

Accounting Policies

The principal accounting policies, which have been applied in dealing with items which are considered material to the accounts, are set out below.

The charity has adopted the requirements of the Statement of Recommended Practice : Accounting and Reporting by Charities (issued February 2005).

Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice : Accounting and Reporting by Charities (2005).

Funds

Funds are classified as either unrestricted funds or restricted funds, defined as follows.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objectives of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund. In the year to end March 2025 there was no transfers from unrestricted reserves to designated reserves.

Restricted funds are funds subject to specific requirements as to their use declared by the donor or with their authority or created through legal processes, but still within the wider objectives of the charity.

Income

All income is included in full in the Statement of Financial Activities in the period to which the charity is entitled to the income. Grants and donations are recognised on receipt either as unrestricted or restricted funds according to the terms under which the grant or donation is made and when the amount can be quantified with reasonable certainty.

Expenditure

Expenditure is recognised on an accruals basis as the liability is incurred.

Fixed Assets, Leasehold Alterations

The charity has the right to occupy and use for its charitable objectives The Harburn Village Hall. Any expenditure incurred on the repair and maintenance of the village hall is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

Fixed assets having a cost to the charity of over £250 and a useful life of at least four years are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value over the estimated useful life, leasehold alterations capitalised will be written off over the life of the lease. There was no new capitalised expenditures in year to 31st March 2025, all assets purchased were fully funded by grant awards during the year.

Taxation

The Harburn Village Hall SCIO is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Harburn Village Hall SCIO

Notes forming part of the financial statements for the year ended 31st March 2025

	General Funds 2024-2025	Designated Funds 2024-2025	Restricted Funds 2024-2025	Total 2024-2025	Total 2023-2024
	£	£	£	£	£
1 Grants and Donations					
West Lothian Council	0	0	830	830	877
West Calder & Harburn CDT	8,500	0	1,500	10,000	10,000
West Calder & Harburn CDT (Longhillburn)	0	0	4,000	4,000	0
The Levenseat Trust	0	0	6,000	6,000	0
West Lothian Development Trust	0	0	2,000	2,000	0
Rural Communities, RCLLD	0	0	7,692	7,692	0
Donations and Other	789	0	0	789	748
Sub-total	9,289	0	22,023	31,312	11,624
2 Activities for Generating Funds					
Regular Fundraising Activities	2,092	0	0	2,092	4,079
Sub-total	2,092	0	0	2,092	4,079
3 Income from Charitable Activities					
Village Hall Rentals	9,184	0	0	9,184	7,321
Sub-total	9,184	0	0	9,184	7,321
4 Other Incoming Resources	626	0	0	626	547
Total Income	21,191	0	22,023	43,214	23,571
	General Funds 2024-2025	Designated Funds 2024-2025	Restricted Funds 2024-2025	Total 2024-2025	Total 2023-2024
	£	£	£	£	£
5 Analysis of Resources Expended					
Costs of Generating Funds					
Fundraising Expenses	2,221	0	0	2,221	3,611
	2,221	0	0	2,221	3,611
Charitable Activities					
Maintenance and repairs	9,553	0	0	9,553	7,196
Electricity and heating	2,699	0	0	2,699	3,225
Rent	1,000	0	0	1,000	1,000
Insurance	1,410	0	0	1,410	1,319
Cleaning services	1,755	0	0	1,755	1,667
Grant related expenditure	0	0	22,022	22,022	866
IT & Broadband	327	0	435	762	741
Community hall lets funded	929	0	0	929	418
Grants and Donations	125	0	0	125	201
Depreciation / Amortisation	1,288	627	14,007	15,921	15,964
Other	555	0	0	555	520
	19,640	627	36,464	56,731	33,118
Governance Costs					
Ind. Examiner's / Audit Fees	150	0	0	150	200
	150	0	0	150	200
Total Expenditure	22,011	627	36,464	59,102	36,929
Net Income / (Expenditure)	(820)	(627)	(14,441)	(15,888)	(13,358)

6 Trustee Remuneration and Related Party Transactions

During the year, no trustees received payment for providing services to the charity.

7 Fixed Assets / Leasehold Alterations

	Leasehold Alterations £	Hall Equipment £	Total £
Cost			
As at 1st. April 2024	261,720	6,189	267,909
Additions	0	0	0
Disposals	0	0	0
As at 31st. March 2025	261,720	6,189	267,909
Accumulated Depreciation			
As at 1st. April 2024	43,546	2,164	45,710
Charge for year	15,309	613	15,921
Eliminated on Disposals	0	0	0
As at 31st. March 2025	58,855	2,777	61,632
Net Book Value			
As at 31st. March 2025	202,865	3,412	206,277
As at 31st. March 2024	218,174	4,025	222,199

8 Debtors & Prepayments

	31/03/2025 £	31/03/2024 £
Debtors	171	35
Accrued Income	282	676
Prepaid expenses	1,993	1,283
	2,446	1,994

9 Creditors, payable in less than 1 year

	31/03/2025 £	31/03/2024 £
Creditors	330	20
COVID Bounce Back Loan	1,890	1,890
Accrued Expenditure	1,232	1,100
	3,452	3,010

10 Creditors, payable in more than 1 year

	31/03/2025 £	31/03/2024 £
COVID Bounce Back Loan	2,260	4,257
	2,260	4,257

11 Bank and Cash Balances

	31/03/2025 £	31/03/2024 £
Current Account	2,849	4,823
Cash on Hand	0	0
	2,849	4,823

12 Analysis of Net assets

	General Funds £	Designated Funds £	Restricted Funds £	Total £
Fixed Assets / Leasehold Alterations	8,432	8,781	189,064	206,277
Current Assets	546	0	1,298	1,844
Long Term Liabilities	(2,260)	0	0	(2,260)
TOTAL NET ASSETS AS AT 31/3/2025	6,717	8,781	190,362	205,860

13 Movement in Funds

	As at 1st. Apr. 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 31st. Mar. 2025 £
Restricted Funds					
West Lothian Development Trust	62,500	2,000	(6,166)	0	58,334
West Lothian LEADER	89,425	0	(5,962)	0	83,463
West Calder & Harburn Development T	8,333	5,500	(6,056)	0	7,778
The Levenseat Trust	22,890	6,000	(7,500)	0	21,391
Adapt & Thrive Communities Recovery	19,146	0	(2,091)	0	17,056
Rural Communities, RCLLD	2,508	7,692	(7,860)	0	2,340
West Lothian Council	0	830	(830)	0	0
Total Restricted Funds	204,803	22,023	(36,464)	0	190,362
Unrestricted Funds					
General	7,537	21,192	(22,011)	0	6,718
Designated	9,408	0	(627)	0	8,781
Total Unrestricted Funds	16,945	21,192	(22,639)	0	15,498
Total Funds	221,748	43,214	(59,102)	0	205,860