

**Independent Examiner's Report
For the year ended 31 March 2024**

I report on the accounts of the charity for the year ended 31 March 2024.

Respective responsibilities of trustee and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 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 view given by the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with Section 44(1) 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.

[Redacted]
Independent Examiner
Berwickshire Association for Voluntary Service
55 Newtown Street
Duns
Berwickshire
TD11 3AU
[Redacted]

Date:

14/6/2024

Receipts and payments accounts							
For the period from	Report start date			to	Report end date		
	Day	Month	Year		Day	Month	Year
	01	04	2023		31	03	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	830				830	1,018
Legacies					-	-
Grants		5,000			5,000	1,730
Receipts from fundraising activities	1,954				1,954	2,024
Gross trading receipts	8,085				8,085	8,822
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
A1 Sub total	10,869	5,000	-	-	15,869	13,594
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	10,869	5,000	-	-	15,869	13,594
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	13,545	4,139			17,684	16,281
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
A3 Sub total	13,545	4,139	-	-	17,684	16,281
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	13,545	4,139	-	-	17,684	16,281
Net receipts / (payments)	(2,676)	861	-	-	(1,815)	(2,687)
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	(2,676)	861	-	-	(1,815)	(2,687)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	12,945	3,550			16,495	13,808
	Surplus / (deficit) shown on receipts and payments account	(2676)	861			(1815)	
	Cash and bank balances at end of year	11,269	861			12,130	13,808
	(Agree balances with receipts and payments account(s))	11131				11092	

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
	Total			

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
	Total				

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
	Total			

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
	Total			

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

8th April 24

8th April 24

Section C Notes to the Accounts

C1 Nature and purpose of funds
(may be stated on analysis of funds worksheets)

The funds are to be used for the general upkeep of Reston Village Hall and for the benefit of the Reston Community

C2 Grants

[illegible]

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
--	---

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
---	---

C4b Trustee expenses - details

	Number of trustees	E
		X

C5 Transactions with trustees and connected persons

[illegible]

C6 Other information

--

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Donations from Pickleball meetings	830				830	1,018
					-	
					-	
					-	
Total	830	-	-	-	830	1,018

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Reston Community Council Wish List fund		5,000	5,000	1,730
			-	
			-	
			-	
Total	-	5,000	5,000	1,730

3 Gross receipts from other charitable activities

[illegible]

4 Payments relating directly to charitable activities

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Broadband costs BT/Plusnet	290				290	432
Building works	4,964	4,139			9,103	3,088
buildings insurance	796				796	779
Hall rebuild cost evaluation for insurance	174				174	
electrical installation and maintenance	1,464				1,464	4,901
Energy costs (Scottish Power)	3,675				3,675	5,773
Fire safety (Chubb)	197				197	184
lottery and entertainment licences	124				124	99
misc reimbursements to trustees	507				507	300
RVH Accounts Examination	100				100	-
Hall organised events	1,200				1,200	
Payment made in error to Amazon (refunded by treasurer)	55				55	
Total	13,545	4,139	-	-	17,689	15,556

reference error

reference error

reference error

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	861				861	1,018
Legacies					-	-
Grants	1,955				1,955	2,024
Receipts from fundraising activities	8,914				8,914	8,821
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Sub total	11,730	-	-	-	11,730	11,863
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	11,730	-	-	-	11,730	11,863
					cross ref error	
Payments						
Expenses for fundraising activities					-	-
Gross trading payments	13,445				13,445	16,281
Investment management costs					-	-
Payments relating directly to charitable activities					-	-
Grants and donations					-	-
Governance costs:						
Audit / independent examination	100				100	-
Preparation of annual accounts					-	-
Legal costs					-	-
Sub total	13,545	-	-	-	13,545	16,281
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	13,545	-	-	-	13,545	16,281
Net receipts / (payments)	(1,815)	-	-	-	(1,815)	(4,418)
Transfers to / (from) funds						
Surplus / (deficit) for year	(1,815)	-	-	-	(1,815)	(4,418)
					cross ref error	
Nature and purpose of funds						

The funds are for the upkeep of the hall and for the support and organisation of activities to benefit the Reston community

Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants	5,000				5,000	1,730
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	5,000	-	-	-	5,000	1,730
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	5,000	-	-	-	5,000	1,730
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4,139				4,139	1,730
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	4,139	-	-	-	4,139	1,730
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	4,139	-	-	-	4,139	1,730
Net receipts / (payments)	861	-	-	-	861	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	861	-	-	-	861	-

Nature and purpose of funds

Restricted funds/grants for this financial period were used for the removal of the stage and construction of a new store room

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	04	2023		31	03	2024

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Reston Village Hall SCIO

SC050374

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

APPENDIX 1

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

On a voluntary basis with trustees voted into office at the AGM or co-opted as an when required by approval of the trustees

Objectives and activities

Charitable purposes

The advancement of citizenship or community development, the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended

Summary of the main activities in relation to these objects

The organisations purposes are: The maintenance and upkeep of Reston Village Hall for the benefit of the community within Reston Village and surrounding areas as defined by Reston and Auchencrow Community Council boundaries. To provide and advance the accessibility to recreational facilities which will be available to members of the community and public at large. To facilitate and improve access to educational, recreational and social activities for the community.

Achievements and performance

Summary of the main achievements of the charity during the financial period

This has been another busy year with many regular groups using the hall. The committee held well attended wine tastings in July and November; July saw a children's fun-day on the playing field with Noons. We also held quiz nights, a scarecrow competition and [REDACTED] entertained with a musical evening in December.

The stage removal has almost been completed with painting of the walls scheduled for early April. Unfortunately, the new store has affected the acoustics in the hall so we are waiting to fit sound absorbing panels to the walls and ceiling once we have raised the necessary funds. We are hoping to have this done in May 2024.

All toilets now have remotely controlled smart heaters and hand driers allowing us to reduce our reliance on paper towels.

Financially, our main source of income is from hall bookings with additional funds from fundraising events such as the gin and wine tasting evenings. We also have a small income from the pickleball group which run on a donation basis.

Hall bookings are still very strong and on average we are taking in over £700 per month.

Income for the financial year 2023 – 2024 (excluding grants) was £10,868 versus an unrestricted expenditure of £13,545.

Financial review

Brief statement of the charity's policy on reserves

The trustees endeavour to maintain a contingency of approximately 50% of the Halls annual running cost to help cover periods of little or no income and/or emergencies. This will be reviewed annually.

Details of any deficit

The hall has ended the financial period with a small deficit of £2082, due to additional electrical and heating works and the need for roof repairs that were not covered by our insurance. This deficit will be reduced over the coming summer months with a natural reduction in our energy consumption allowing us to rebuild our operational funds and reserves to take us into the winter period of 2024

Donated facilities and services (if any)



None

3

APPENDIX 1**Other optional information****Declaration**

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Treasurer/Trustee	Chair/Trustee
Date	15/4/24.	15/4/24.

4