

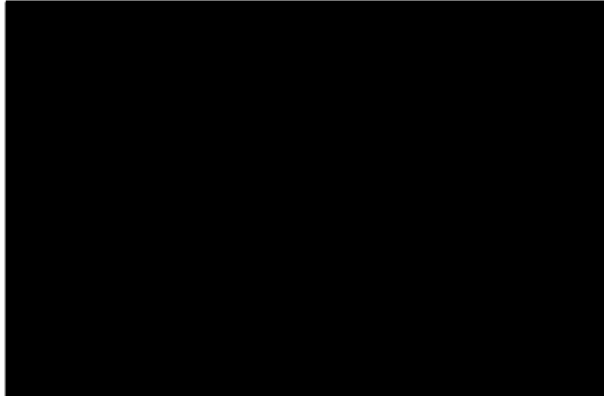
Charity registration number SC053391 (Scotland)

HUTTON VILLAGE HALL SCIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

HUTTON VILLAGE HALL SCIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees / Management Committee

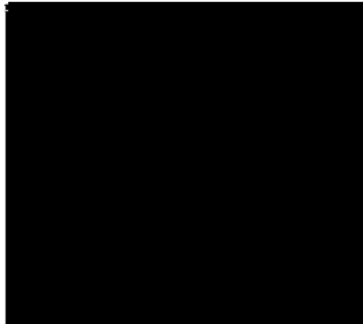


Charity registration

Scotland

SC053391

Principal address



Independent examiner

Bankers

Bank of Scotland plc.
61 Hide Hill
Berwick-upon-Tweed
TD15 1EN

Virgin Money plc.
Jubilee House
Newcastle-upon-Tyne
NE3 4PL

Solicitors

Cullen Kilshaw LLP
Tollbooth House
42 - 43 Market Street
Duns
TD11 3DR

Harper McCleod LLP
The Ca'd'oro
45 Gordon Street
Glasgow
G1 3PE

HUTTON VILLAGE HALL SCIO

CONTENTS

	Page
Trustees report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 19

HUTTON VILLAGE HALL SCIO

TRUSTEES REPORT

FOR THE YEAR ENDED 5 APRIL 2025

The trustees / management committee present their annual report and financial statements for the year ended 5 April 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)".

Objectives and activities

The objectives of Hutton Village Hall SCIO (the Charity) are:-

- a. the advancement of citizenship or community development;
- b. the advancement of public participation in sport; and
- c. the provision of recreational facilities and/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.

Public benefit

In considering the operation, achievements and performance and finances of the Charity, the trustees / management committee are satisfied that public benefit has been provided in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and guidance provided by the Office of the Scottish Charity Regulator (OSCR).

The trustees / management committee have paid due regard to guidance issued by the OSCR in deciding what activities the Charity should undertake.

Achievements and performance

I am pleased to report that this has been another successful year for the Charity.

Despite being in a cost-of-living crisis, the Charity has still managed to increase its year on year income, mainly through an increase in the number of private hires and of course the amazing support from our local community, who continue to attend Hall led events and are generous with their contributions.

This year has also been a year of transition, following OSCR granting the Charity Scottish Charity Incorporated Organisation (SCIO) status on 29 May 2024.

The Charity has continued with its aim to reduce its carbon footprint and become more energy efficient. This year, the Charity was fortunate to be awarded a grant administered by Borders Community Action to fund the replacement of the Hall's old lighting with more energy efficient LED lighting, many of which are now sensor operated, minimising energy wastage.

With energy costs continuing to rise, the Charity will continue to look at ways to further the Hall's energy efficiency, with the next stage looking at the installation of Smart heating controls.

The Charity has also been mindful of its relationship with its neighbours, which surround the Hall and have now erected signage to direct Hall users to appropriate parking areas, to avoid neighbour's vehicle access being restricted and to encourage only Hall users to use our limited parking area.

The Charity's monthly dances, coffee mornings and Busy Bees, continue to be popular fundraising events, making substantial contributions to Hall funds and thoroughly enjoyed by all who attend. The community request for the Hall to purchase Table Tennis tables has proven to be a valuable Hall asset, with them being used on a weekly basis.

The community has also made good use of Hall facilities, with regular use from the bowling club, supper club, lunch club, community council and many private hires for a variety of reasons.

HUTTON VILLAGE HALL SCIO

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

I also want to wish long-standing members of the management committee well in their retirement. [REDACTED] will be missed by us all and we want to pay tribute to their dedication and support to Hutton Village Hall. Thank you, [REDACTED]

I cannot give a report without mentioning the continued time, effort and money that our trustees / management committee members willingly give, to ensure that Hutton Village Hall remains a community asset and an integral part of rural village life. Without their contribution, I have no doubt that Hutton Village Hall could not continue to be a valued community resource.

Financial review

As reported above, revenue levels, whilst showing a year-on-year increase and continuing to return towards pre-pandemic levels, remain stubbornly below those levels at £16,594 (2024: £9,619), whereas total costs have not only shown an increase year-on-year at £23,195 (2024: £22,648), they now exceed the pre-pandemic levels.

The consequential deficit for the year of £6,601 (2024: £13,029 deficit) will be set against reserves brought forward. Notwithstanding the deficit, the trustees / management committee consider the financial position to be satisfactory.

The trustees / management committee recognise that ongoing income is unlikely to be sufficient to fully cover future amortisation and depreciation. Whilst this will not adversely impact on the operational capacity of the Hall, it will result in insufficient funds being generated to fully fund the replacement of the Hall at the end of its estimated useful life.

Reserves and funds policy

The deficit for the year of £1,733 (2024: £1,733 deficit) on restricted funds, being the amortisation and depreciation of assets funded by specific grants and donations received in previous years, has been set against the restricted funds brought forward, against which future amortisation and depreciation on relevant assets will be charged.

The deficit of £5,163 (2024: £5,163 deficit) on unrestricted designated funds, is due wholly to amortisation and depreciation of assets funded by specific grants and donations received in previous years. The deficit has been set against the respective funds brought forward.

The surplus for the year of £295 (2024: £6,133 deficit) on unrestricted funds has been set against unrestricted funds brought forward and carried forward.

The Charity aims to hold free reserves in unrestricted funds equivalent to our annual running costs, for cash flow purposes and contingencies. Currently general unrestricted funds are considered to meet with these objectives.

Risk review

The trustees / management committee have examined the major risks to which the Charity is exposed and have established systems to mitigate those risks identified. The Charity has insurance cover against a range of risks appropriate to the activities of the Hall. The level of insurance cover, which is considered adequate, is reviewed on an annual basis.

Structure, governance and management

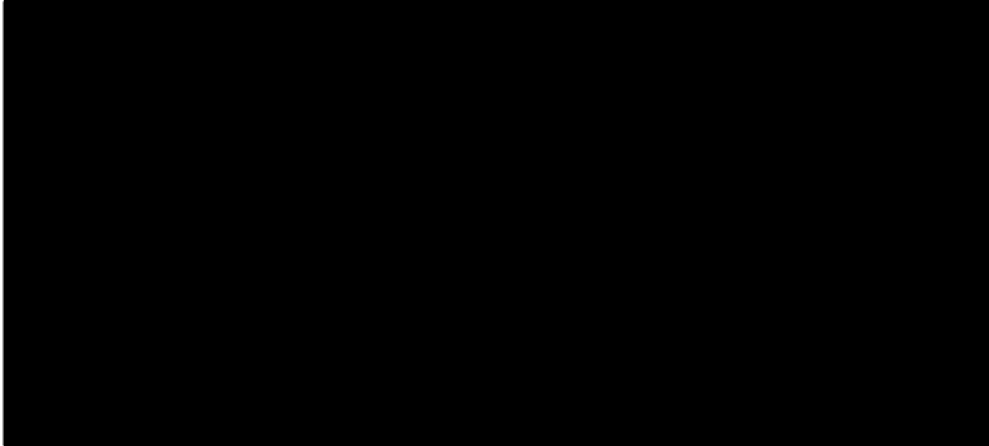
Hutton Village Hall Trust was registered as a Scottish Charity (No. SC002095) on the 11 June 1958 by a Deed of Trust. However, with effect from the 29 May 2024 the management and operation of Hutton Village Hall Trust and its assets were passed to a new Scottish Charitable Incorporated Organisation, Hutton Village Hall SCIO (No. SC053391).

HUTTON VILLAGE HALL SCIO

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

The trustees / management committee who served during the year and up to the date of signature of the financial statements were:



Organisational structure

The structure of the Charity consists of a board of trustees / management committee, who hold regular meetings, and generally control the activities of the Charity.

The board of trustees / management committee have the power to appoint additional trustees / management committee members as they see fit, in order to fill vacancies.

Under the constitution, the maximum number of trustees / management committee members is fifteen, with the minimum number being five.

New trustees / management committee members are given a copy of the SCIO's Constitution, the latest Report and Accounts of the Charity. Subject to their expertise, they are also given pamphlets issued by OSCR explaining their duties as Trustees of a Charity and offered training in any area of their duties which they think they would like strengthening.

HUTTON VILLAGE HALL SCIO

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

Statement of trustees responsibilities

The trustees / management committee 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 / management committee to prepare accounts 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 accounts, the trustees / management committee are required to:

- select suitable account policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 accounts; and
- prepare the accounts on the going concern basis, unless it is inappropriate to presume that the Charity will continue in operation.

The trustees / management committee are also 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 accounts comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the Constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detections of fraud and other irregularities.

The Trustees report was approved by the Board of Trustees / Management Committee.


Trustee

22 December 2025

HUTTON VILLAGE HALL SCIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES / MANAGEMENT COMMITTEE OF HUTTON VILLAGE HALL SCIO

I report on the financial statements of the Charity for the year ended 5 April 2025, which are set out on pages 6 to 19.

Respective responsibilities of trustees / management committee and examiner

The Charity's trustees / management committee 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 / management committee 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

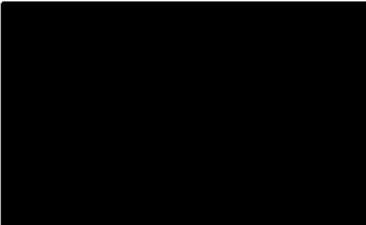
In the course of my examination, no matter has come to my attention

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.



TD15 1DJ
Date: 23 December 2025

HUTTON VILLAGE HALL SCIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2025

	Notes	Unrestricted funds general 2025	Unrestricted funds designated 2025	Restricted funds 2025	Total 2025	Unrestricted funds general 2024	Unrestricted funds designated 2024	Restricted funds 2024	Total 2024
		£	£	£	£	£	£	£	£
Income and endowments from:									
Donations and legacies	3	1,187	-	5,197	6,384	1,575	-	-	1,575
Charitable activities	4	9,637	-	-	9,637	7,201	-	-	7,201
Investments	5	532	-	-	532	576	-	-	576
Other income	6	41	-	-	41	267	-	-	267
Total income		11,397	-	5,197	16,594	9,619	-	-	9,619
Expenditure on:									
Raising funds	7	2,240	-	-	2,240	3,407	-	-	3,407
Charitable activities	8	8,862	5,163	6,930	20,955	12,345	5,163	1,733	19,241
Total expenditure		11,102	5,163	6,930	23,195	15,752	5,163	1,733	22,648
Net income/(expenditure) and movement in funds		295	(5,163)	(1,733)	(6,601)	(6,133)	(5,163)	(1,733)	(13,029)
Reconciliation of funds:									
Fund balances at 6 April 2024		62,624	230,386	39,565	332,575	68,757	235,549	41,298	345,604
Fund balances at 5 April 2025		62,919	225,223	37,832	325,974	62,624	230,386	39,565	332,575

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

HUTTON VILLAGE HALL SCIO

BALANCE SHEET

AS AT 5 APRIL 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	14		265,364		272,827
Current assets					
Debtors	15	1,138		985	
Cash at bank and in hand		64,070		62,176	
		<u>65,208</u>		<u>63,161</u>	
Creditors: amounts falling due within one year	16	<u>(4,598)</u>		<u>(3,413)</u>	
Net current assets			<u>60,610</u>		<u>59,748</u>
Total assets less current liabilities			<u><u>325,974</u></u>		<u><u>332,575</u></u>
The funds of the Charity					
Restricted income funds	17		37,832		39,565
Unrestricted funds - general	19		62,919		62,624
Unrestricted funds - designated	18		225,223		230,386
			<u>325,974</u>		<u>332,575</u>

The financial statements were approved by the trustees / management committee on 22 December 2025

Trustee

Trustee

HUTTON VILLAGE HALL SCIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies

Charity information

Hutton Village Hall SCIO is a Scottish Charitable Incorporated Organisation, established by a Constitution dated 29 May 2024 and registered with the Office of the Scottish Charity Regulator (OSCR), number SC053391. Its registered office being [REDACTED]

1.1 Basis of preparation

The financial statements have been prepared in accordance 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)". 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 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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

The transfer of the operations and management of Hutton Village Hall to a Scottish Charitable Incorporated Organisation has been accounted for as a merger. The effect of this, is to treat the results of the unincorporated Hutton Village Hall and Hutton Village Hall SCIO as though they had always been part of the same reporting Charity.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees / management committee in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees / management committee for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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.

HUTTON VILLAGE HALL SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies

(Continued)

Donated goods are recognised when sold, in that the general nature of the goods donated to the Charity makes it impractical to obtain a valuation of such goods at time of receipt and the costs of valuation more than out-weights the benefits to users.

The donation of trade and professional services are recognised at the time of supply, where this can be quantified. No recognition or valuation has been made to quantify time given freely from general volunteers.

Investment income comprises interest receivable in the accounting period on bank deposits.

All grants are recognised in full in the year in which they are received, including those to be used towards the acquisition of capital assets.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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	50 years straight line
Kitchen equipment	10 years straight line
Furniture	7 years straight line
Catering utensils	5 years straight line
Sundry equipment	5 years straight line

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.

Depreciation relating to assets acquired in whole or in part with funds restricted to and specifically provided for that purpose is charged against the appropriate fund.

Individual items costing more than £100 are to be capitalised. Smaller items, unless of a specific capital nature are written off as incurred.

Catering utensils bought as replacements for existing assets are written off in the year of acquisition.

HUTTON VILLAGE HALL SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies (Continued)

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 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.

1.9 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.

1.10 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.

HUTTON VILLAGE HALL SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees / management committee 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 donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	1,187	-	1,187	1,575	-	1,575
Grants	-	5,197	5,197	-	-	-
	<u>1,187</u>	<u>5,197</u>	<u>6,384</u>	<u>1,575</u>	<u>-</u>	<u>1,575</u>
Donations and gifts						
Donations	687	-	687	1,075	-	1,075
Donated services	500	-	500	500	-	500
	<u>1,187</u>	<u>-</u>	<u>1,187</u>	<u>1,575</u>	<u>-</u>	<u>1,575</u>
Grants						
Borders community action	-	5,197	5,197	-	-	-
	<u>-</u>	<u>5,197</u>	<u>5,197</u>	<u>-</u>	<u>-</u>	<u>-</u>

Included within donations and gifts is £500 (2024: £500) given by Greaves West & Ayre as an intangible donation for accounting services provided.

HUTTON VILLAGE HALL SCIO

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2025**

4	Income from charitable activities	Community dances		Coffee mornings		Hall hire: Local clubs and societies		Community events		Other use of Hall		Total			
		2025	£	2025	£	2025	£	2025	£	2025	£	2025	£	2024	£
	Income	4,322	£	2,207	£	505	£	105	£	2,498	£	9,637	£	7,201	£
	Analysis by fund														
	Unrestricted funds - general	4,322	£	2,207	£	505	£	105	£	2,498	£	9,637	£	7,201	£

HUTTON VILLAGE HALL SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

Previous year:	Community dances	Coffee mornings	Hall hire: Local clubs and societies	Other use of Hall	Total
	2024	2024	2024	2024	2024
	£	£	£	£	£
Income	<u>3,803</u>	<u>1,646</u>	<u>585</u>	<u>1,167</u>	<u>7,201</u>
Analysis by fund					
Unrestricted funds - general	<u>3,803</u>	<u>1,646</u>	<u>585</u>	<u>1,167</u>	<u>7,201</u>
5 Income from investments					
				Unrestricted funds	Unrestricted funds
				2025	2024
				£	£
Interest receivable				<u>532</u>	<u>576</u>
6 Other income					
				Unrestricted funds	Unrestricted funds
				2025	2024
				£	£
Other income				<u>41</u>	<u>267</u>
7 Expenditure on raising funds					
				Unrestricted funds	Unrestricted funds
				2025	2024
				£	£
Fundraising expenses					
Fundraising expenses				<u>2,240</u>	<u>3,407</u>

HUTTON VILLAGE HALL SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

8 Expenditure on charitable activities

	Governance costs 2025 £	Governance costs 2024 £
Direct costs		
Staff costs	780	750
Depreciation and impairment	7,464	7,237
Heat and light	3,398	2,489
Postage, stationery and telephone	144	156
Insurance	1,144	1,111
Licences	307	188
Repairs and cleaning	6,176	3,271
Sundry expenses	32	40
	<u>19,445</u>	<u>15,242</u>
Share of support and governance costs (see note 9)		
Governance	1,510	3,999
	<u>20,955</u>	<u>19,241</u>
Analysis by fund		
Unrestricted funds - general	8,862	12,345
Unrestricted funds - designated	5,163	5,163
Restricted funds	6,930	1,733
	<u>20,955</u>	<u>19,241</u>

9 Support costs allocated to activities

	Governance costs 2025 £	Total 2024 £
Governance	1,510	3,999
	<u>1,510</u>	<u>3,999</u>
Governance costs comprise:	2025 £	2024 £
Accountancy	860	1,000
Legal and professional	-	2,400
Independent examination	650	599
	<u>1,510</u>	<u>3,999</u>

HUTTON VILLAGE HALL SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

9 Support costs allocated to activities (Continued)

Governance costs includes payments to the Independent Examiner of £1,510 (2024: £1,599) for accountancy and independent examination services.

10 Net movement in funds **2025** **2024**
£ £

The net movement in funds is stated after charging/(crediting):

Depreciation of owned tangible fixed assets	7,463	7,237
	<u> </u>	<u> </u>

11 Trustees / Management Committee

None of the trustees / management committee (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	1	1
	<u> </u>	<u> </u>

Employment costs **2025** **2024**
£ £

Wages and salaries	780	750
	<u> </u>	<u> </u>

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

13 Taxation

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

HUTTON VILLAGE HALL SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

14 Tangible fixed assets

	Freehold land and buildings	Kitchen equipment	Total
	£	£	£
Cost			
At 6 April 2024	382,806	27,133	409,939
At 5 April 2025	382,806	27,133	409,939
Depreciation and impairment			
At 6 April 2024	114,192	22,920	137,112
Depreciation charged in the year	6,356	1,107	7,463
At 5 April 2025	120,548	24,027	144,575
Carrying amount			
At 5 April 2025	262,258	3,106	265,364
At 5 April 2024	268,614	4,213	272,827

15 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	1,138	985

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	960	-
Accruals and deferred income	3,638	3,413
	4,598	3,413

HUTTON VILLAGE HALL SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

17 Restricted funds

The restricted funds of the Charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 6 April 2024 £	Incoming resources £	Resources expended £	At 5 April 2025 £
Forward Scotland - Community Environmental Renewal Scheme	19,003	-	(593)	18,410
Berwickshire Community Councils' - Forum Environmental Group / Entrust	19,214	-	(600)	18,614
National Lottery	1,348	-	(540)	808
Borders Community Action	-	5,197	(5,197)	-
	<u>39,565</u>	<u>5,197</u>	<u>(6,930)</u>	<u>37,832</u>
Previous year:	At 6 April 2023 £	Incoming resources £	Resources expended £	At 5 April 2024 £
Forward Scotland - Community Environmental Renewal Scheme	19,596	-	(593)	19,003
Berwickshire Community Councils' - Forum Environmental Group / Entrust	19,814	-	(600)	19,214
National Lottery	1,888	-	(540)	1,348
	<u>41,298</u>	<u>-</u>	<u>(1,733)</u>	<u>39,565</u>

Restricted funds are amounts received by the Charity specifically for financing the costs of construction or equipping of a new Village Hall. These funds include not only grants, where the use was specified by the grantor, but grants received where the purpose was specified in the application submitted.

HUTTON VILLAGE HALL SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

18 Unrestricted funds - designated

These are unrestricted funds which are material to the Charity's activities.

	At 6 April 2024 £	Resources expended £	At 5 April 2025 £
Unrestricted General Funds	81,079	(478)	80,601
Scottish Borders Council	16,000	(500)	15,500
Big Lottery Fund	124,393	(3,900)	120,493
Garfield Weston Foundation	3,200	(100)	3,100
Scottish Borders Council Community Grant	2,163	(68)	2,095
Hutton Parish Church	3,200	(100)	3,100
Donations	351	(17)	334
	<u>230,386</u>	<u>(5,163)</u>	<u>225,223</u>
Previous year:	At 6 April 2023 £	Resources expended £	At 5 April 2024 £
Unrestricted General Funds	81,558	(478)	81,080
Scottish Borders Council	16,500	(500)	16,000
Big Lottery Fund	128,293	(3,900)	124,393
Garfield Weston Foundation	3,300	(100)	3,200
Scottish Borders Council Community Grant	2,230	(68)	2,162
Hutton Parish Church	3,300	(100)	3,200
Donations	368	(17)	351
	<u>235,549</u>	<u>(5,163)</u>	<u>230,386</u>

The designated property fund represents the net book value of the freehold land and buildings owned by the Charity which is unrestricted. Depreciation on the Hall going forward will be charged against this fund.

19 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 6 April 2024 £	Incoming resources £	Resources expended £	At 5 April 2025 £
General funds	<u>62,624</u>	<u>11,397</u>	<u>(11,102)</u>	<u>62,919</u>

HUTTON VILLAGE HALL SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

19 Unrestricted funds (Continued)

Previous year:	At 6 April 2023	Incoming resources	Resources expended	At 5 April 2024
	£	£	£	£
General funds	68,757	9,619	(15,752)	62,624

20 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 5 April 2025:				
Tangible assets	2,309	225,223	37,832	265,364
Current assets/(liabilities)	60,610	-	-	60,610
	<u>62,919</u>	<u>225,223</u>	<u>37,832</u>	<u>325,974</u>
	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 5 April 2024:				
Tangible assets	2,876	230,386	39,565	272,827
Current assets/(liabilities)	59,748	-	-	59,748
	<u>62,624</u>	<u>230,386</u>	<u>39,565</u>	<u>332,575</u>

21 Related party transactions

There were no disclosable related party transactions during the year (2024: None).