

Yetholm History Society
Financial Statements 2024 to 2025

SC 044596

Receipts and Payments Account
Year to 30 September 2025

Receipts	2023/24	2024/25	Payments	2023/24	2024/25
	£	£		£	£
General Fund:			General Fund:		
Members' fees and donations	461	447	Speakers	0	0
Raffle receipts	110	135	Insurance (for next period)	656	0
Visitors / donations	210	402	Supplies/Electricity	277	1,190
Exhibition donations and sales	515	454	Publications / Signage	216	108
External Visits	151	257	Bookings	105	734
			Equipment / Licence Fees	1,252	60
			Meeting raffle prizes	142	29
			Transfer to Hall Fund	1,287	165
			Transfer to Archive Fund	383	0
Publication Fund:			Archive Fund:		
Transfer from General Fund		0	Materials	6	
Hall Fund:			Hall Fund:		
CBAH Grant		500	Heritage Ctre	2,675	165
Transfer from General Fund	1,287	165	Publication Fund:		
			Publication Costs	0	0
Totals	2,733	2,360		6,998	2,450

	Check-list of totals and cash				Total of all Funds	
	General Fund	Archive Fund	Hall Fund (restricted)	Publication Fund	2023/24	2024/25
	£	£	£	£	£	£
Total receipts / transfers	1,695	0		665	3,116	2,360
Total payments by each Fund	2,285	0		165	6,998	2,450
Surplus or (deficit) for the year	-590	0		500	-3,882	-90
Fund at start of year	2,025	0		0	5,914	2,025
Fund at end of year	1,435	0		500	2,032	1,935
			Cash at bank		1,996	1,652
			Cash in hand (floats / unbanked until next period)		36	284
					2,032	1,935

Other assets

Ownership of the Old Mission Hall, Grafton Road, Town Yetholm.

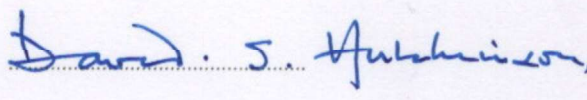
Liabilities

Some owed for annual electricity supply and consumption.

The Treasurer's Notes and Trustees Report on page 2 are part of these accounts.

Approved by the Trustees on 24 March 2026 and signed on their behalf by:


 John Stobart
 Treasurer


 David S. Hutchinson
 Trustee

Yetholm History Society
Annual Accounts 2024/2025
(1 October 2024 to 30 September 2025)

Treasurer's Notes

1. The annual accounts comprise the Financial Statements, the Treasurer's Notes, the Trustees Report, and the Independent Report. They meet the Charities Accounts (Scotland) Regulations 2006 as described by the Charity Regulator's Guide. The Treasurer has prepared the Financial Statements on the receipts and payments basis as the Society's income is below the threshold requiring accounts to be prepared on an accruals basis.
2. The Society had a full schedule of physical meetings in the Heritage Centre over the winter months in the year under review and the membership fees and members donations reflect this. Membership fees and members' donations in the year 2024/25 totalled £447 as many members paid more than the £6 minimum annual membership fee. It was agreed that annual membership fee would rise to £8 with effect from October 2025. Members' donations of more than their annual membership fee have been treated as part of the support given by members to properly reflect their valued contribution to the work of the Society.
3. The physical work to the Yetholm Heritage Centre carried out during the financial year was routine maintenance of the property.
4. No new items of hardware were bought but the software licence fee was paid on renewal. The Society had high energy bills during the year but has negotiated a new contract with lower prices.
5. Because of an upgrade to the banking account, the annual insurance premium for the year ahead was paid after the year end and will be shown in the next set of annual accounts. Insurance remained in place throughout the period under review and is in place for 2025/26.
6. The plans to improve exterior storage of chairs to free up space during the exhibitions and discussions were progressed. A grant of £500 was obtained from Charity Begins At Home, a locally based charity, for use in that purpose. It was used after the year end in payment for the initial groundworks required for the new storage facility. The balance of the costs of the works will be buying a suitable storage structure and erecting it. The trustees intend to seek grant funding and contributions from members.
7. The Society did not pay remuneration or expenses to Trustees or any person connected with a Trustee. There were no transactions with persons connected with a Trustee.

Yetholm History Society
Annual Accounts 2024/2025
(1 October 2024 to 30 September 2025)

8. The Society's cash at-bank was lodged at the Bank of Scotland. The Society had a larger than usual amount of cash in hand at the year end because of cash donations received immediately before the year end and it was subsequently banked with Bank of Scotland.

Trustees Report

1. The Yetholm History Society is charity number SC 044596. Its main address is The Heritage Centre Grafton Road Town Yetholm TD5 8RU.
2. There was a wide-ranging series of six talks during the year 2024/25 by visiting speakers with authority on topics as diverse as The Late Bronze Age Peebles Hoard, the nineteenth century Berwick to Kelso Railway project, the Roman army assault on Burnswark Hill circa 140 AD, the 1939-45 Evacuation of the Border Counties, the lives of farm servants in South East Scotland 1750-1914, and an update on the Halterburn excavations to date. Each of these events was presented by a recognised authority in their respective fields and in some cases included the opportunity to buy a book by the speaker. All were very well attended and each finished with a lively set of questions to the speaker from those present. The Society thus continued to fulfil its purpose set out in paragraph 6 below.
3. The Yetholm Heritage Centre was again open to the public from April 2025 to the end of September between 10am-4.30pm. The exhibition focussed on '*Pedigree and Pestilence*' and looked at the how Foot and Mouth disease had affected the area, including the Oxnam memorial, and on local herds of pedigree cattle as well as audio recordings of the memories of local people with experience of it. The Audio Frame which had been bought by the Society in the prior year was invaluable for this. The exhibition attracted a welcome number of visitors. There were very positive comments on the exhibition, verbally and written comments in Visitors' Book. Visitors took time both to listen to the recordings on the Audio Frame and to read printed materials and displays.
4. In addition the Society as usual booked a stand at the Yetholm Border Shepherds' show in October but the show was cancelled due to bad weather.
5. The Trustees at the date of this Report were: David Hutchinson, Jean Hirst, Margaret Rustad, Alex Davidson, Monica Smale, Dorothy Sharpe, Catherine Ross, Graeme Watson and John Stobart. Any member may stand for election at the Annual General

Yetholm History Society
Annual Accounts 2024/2025
(1 October 2024 to 30 September 2025)

Meeting, as set out in the constitution. No external body or person is entitled to appoint a Trustee.

6. Our constitution is the model one that the Scottish Council for Voluntary Organisations gives out. On request, Trustees will e-mail a copy, or arrange access to a paper copy. The Society's purpose is to promote understanding of the heritage of Yetholm and its environs by stimulating interest in and the recording of the history and archaeology of the area.
7. Cash reserves held in the General Fund and the Archive Fund are unrestricted. The Archive Fund is to help us acquire, store, protect, display and copy material. There is also the Hall Fund and Publication Fund, both are restricted funds in that some of the monies were donated for those purposes only. The grant monies of £500 that were received from Charity Begins At Home as a contribution to the construction of the storage facility were held in the Hall Fund at the year end.

Approved by the Trustees on 24th March 2026 and signed on their behalf by:

David S. Hutchinson

David Hutchinson: Chair, Yetholm History Society

Yetholm History Society
Annual Accounts 2024/2025
(1 October 2024 to 30 September 2025)

Report of the Independent Examiner

I report on the financial statements of the Yetholm History Society for the year ended 30 September 2025, which are set out on page 1.

Responsibilities

The **Trustees** are responsible for the preparation of the accounts. It is **my responsibility** to examine the accounts, and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out under Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. I have reviewed the accounting records and compared them with the financial statements. I have considered items and disclosures in the accounts and obtained the explanations that I needed from the Trustees. The procedures undertaken do not provide the evidence needed in an audit and, consequently, I do not express an audit opinion on the financial statements.

Report

No matter has come to my attention that gives me reasonable cause to think that the Society has not kept accounting records that comply with the 2006 Regulations, or has not drawn up accounts that match those records and meet the Regulations. No matter has come to my attention to which, in my opinion, attention should be drawn to enable a proper understanding of the financial statements.

Signed: Margaret Boyd
Independent Examiner

Name: Margaret Boyd
Address: 5 Yew Tree Lane, Yetholm, TD5 8RZ

Date: 17th February 2026