

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2025**  
**for**  
**Caddonfoot Parish Hall**

Susan Cove Accountancy Limited  
Chartered Accountant  
Ty Hapus  
Clerklands  
Melrose  
Roxburghshire  
TD6 9JR

# **Caddonfoot Parish Hall**

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# **Caddonfoot Parish Hall**

## **Report of the Trustees for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

### **FINANCIAL REVIEW**

Hall rentals of £6683 (2024 £5420) include major streams such as Bridge and various other activities. The closure of the Clovenfords Hotel has resulted in increased usage of the hall by local community groups.

Borders Community Action granted funds of £18160 for the installation of insulation, which was completed in the year. Central Borders Federation of Village Halls granted £3000 to repaint the Hall, the expenditure for which was incurred after the end of the year.

Other income comprises of event income of £1265 (2024 £2508) from various talks and other events, sundry donations of £105 and the charity's share of the 100 Club of £335.

The charity incurred routine maintenance costs totalling £2246 (2024 £2085).

General reserves stand at £28391 at the year end (2024 £26421).

The trustees are of the opinion that current reserves provide sufficient resources to meet utility and other core overheads in the years ahead, allow the hall to plan for major expected maintenance costs which arise every few years such as floor sanding, electrical work and hall painting and give security against unforeseen major costs. Given continued decline in user groups and private hires, the trustees are aware of the need to carefully monitor income against costs.

### **FUTURE PLANS**

The Hall Management Committee will continue to promote the Hall as a community resource and to maintain and increase its usage. The Management Committee will also look to promote the Hall to the wider area and assist in providing organisations and community members with a venue to conduct their activities.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **Recruitment and appointment of new trustees**

Trustees are recruited from the Community Council in accordance with the charity's governing document. An Annual General Meeting is convened each year, the business of which shall include, amongst other matters, the election of the Management Committee from which Office Bearers are elected.

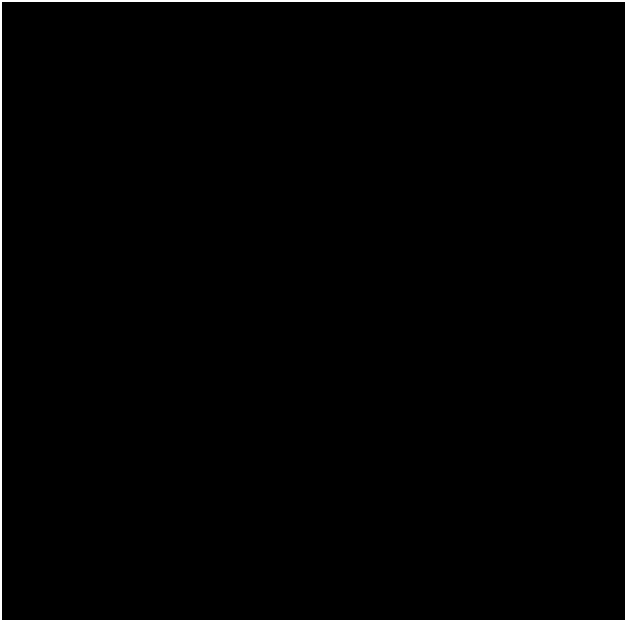
### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

SC011574

**Caddonfoot Parish Hall**

**Report of the Trustees  
for the Year Ended 31 March 2025**



**Independent Examiner**

Susan Cove Accountancy Limited

Chartered Accountant

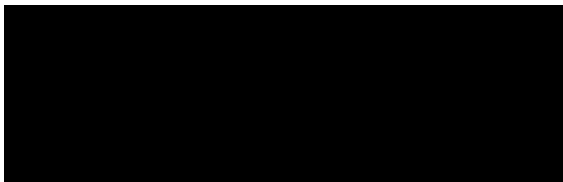
Ty Hapus

Clerklands

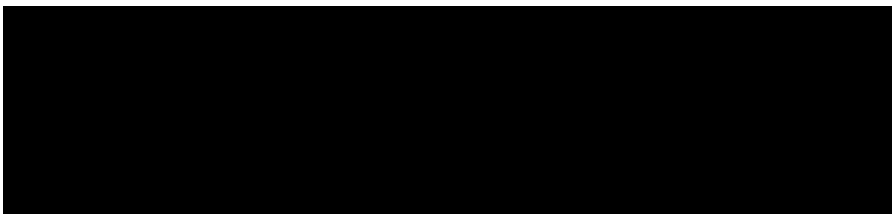
Melrose

Roxburghshire

TD6 9JR



Approved by order of the board of trustees on 18 November 2025 and signed on its behalf by:



## **Independent Examiner's Report to the Trustees of Caddonfoot Parish Hall**

I report on the accounts for the year ended 31 March 2025 set out on pages five to twelve.

### **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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report**

My examination was 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 seeking explanations from you as 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 Report to the Trustees of Caddonfoot Parish Hall**


### **Independent examiner's statement**

In connection with 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 to 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.



Susan Cove Accountancy Limited  
Chartered Accountant  
Ty Hapus  
Clerklands  
Melrose  
Roxburghshire  
TD6 9JR

18 November 2025

# Caddonfoot Parish Hall

## Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		440	-	440	510
<b>Charitable activities</b>					
Hall rentals		6,683	-	6,683	5,420
Grants		-	21,160	21,160	500
Other trading activities	2	1,265	-	1,265	2,508
Investment income	3	168	-	168	56
<b>Total</b>		<u>8,556</u>	<u>21,160</u>	<u>29,716</u>	<u>8,994</u>
<b>EXPENDITURE ON</b>					
Raising funds		716	-	716	1,356
<b>Charitable activities</b>					
Payments related to charitable activities		<u>5,870</u>	<u>18,660</u>	<u>24,530</u>	<u>5,789</u>
<b>Total</b>		<u>6,586</u>	<u>18,660</u>	<u>25,246</u>	<u>7,145</u>
<b>NET INCOME</b>		1,970	2,500	4,470	1,849
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>26,421</u>	<u>500</u>	<u>26,921</u>	<u>25,072</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>28,391</u></u>	<u><u>3,000</u></u>	<u><u>31,391</u></u>	<u><u>26,921</u></u>

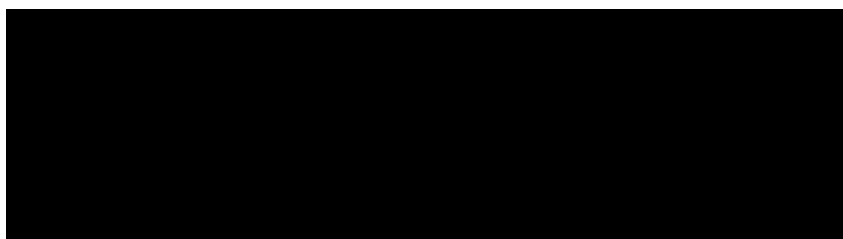
The notes form part of these financial statements

# Caddonfoot Parish Hall

## Balance Sheet 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		28,717	3,000	31,717	27,255
<b>CREDITORS</b>					
Amounts falling due within one year	6	(326)	-	(326)	(334)
<b>NET CURRENT ASSETS</b>		<u>28,391</u>	<u>3,000</u>	<u>31,391</u>	<u>26,921</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		28,391	3,000	31,391	26,921
<b>NET ASSETS</b>		<u>28,391</u>	<u>3,000</u>	<u>31,391</u>	<u>26,921</u>
<b>FUNDS</b>	7				
Unrestricted funds				28,391	26,421
Restricted funds				<u>3,000</u>	<u>500</u>
<b>TOTAL FUNDS</b>				<u>31,391</u>	<u>26,921</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 November 2025 and were signed on its behalf by:



The notes form part of these financial statements



# **Caddonfoot Parish Hall**

## **Notes to the Financial Statements for the Year Ended 31 March 2025**

### **1. ACCOUNTING POLICIES**

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

# Caddonfoot Parish Hall

## Notes to the Financial Statements - continued for the Year Ended 31 March 2025

### 2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Fundraising events	1,265	2,508
	<u>          </u>	<u>          </u>

### 3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	168	56
	<u>          </u>	<u>          </u>

### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

#### Trustees' expenses

No committee members were reimbursed in the year or prior year for expenses incurred on behalf of the charity.

### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	510	-	510
<b>Charitable activities</b>			
Hall rentals	5,420	-	5,420
Grants	500	-	500
Other trading activities	2,508	-	2,508
Investment income	56	-	56
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	<b>8,994</b>	<b>-</b>	<b>8,994</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>EXPENDITURE ON</b>			
Raising funds	1,356	-	1,356
<b>Charitable activities</b>			
Payments related to charitable activities	5,165	624	5,789

# Caddonfoot Parish Hall

## Notes to the Financial Statements - continued for the Year Ended 31 March 2025

### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
<b>Total</b>	<u>6,521</u>	<u>624</u>	<u>7,145</u>
<b>NET INCOME/(EXPENDITURE)</b>	2,473	(624)	1,849
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	23,948	1,124	25,072
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>26,421</u>	<u>500</u>	<u>26,921</u>

### 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Other creditors	<u>326</u>	<u>334</u>

### 7. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	26,421	1,970	28,391
<b>Restricted funds</b>			
Painting fund	-	3,000	3,000
Insulation fund	500	(500)	-
	<u>500</u>	<u>2,500</u>	<u>3,000</u>
<b>TOTAL FUNDS</b>	<u>26,921</u>	<u>4,470</u>	<u>31,391</u>

# Caddonfoot Parish Hall

## Notes to the Financial Statements - continued for the Year Ended 31 March 2025

### 7. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	8,556	(6,586)	1,970
<b>Restricted funds</b>			
Painting fund	3,000	-	3,000
Insulation fund	18,160	(18,660)	(500)
	<u>21,160</u>	<u>(18,660)</u>	<u>2,500</u>
<b>TOTAL FUNDS</b>	<u>29,716</u>	<u>(25,246)</u>	<u>4,470</u>

### Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	23,948	2,473	26,421
<b>Restricted funds</b>			
Village Youth Fund	624	(624)	-
Insulation fund	500	-	500
	<u>1,124</u>	<u>(624)</u>	<u>500</u>
<b>TOTAL FUNDS</b>	<u>25,072</u>	<u>1,849</u>	<u>26,921</u>

# Caddonfoot Parish Hall

## Notes to the Financial Statements - continued for the Year Ended 31 March 2025

### 7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	8,994	(6,521)	2,473
<b>Restricted funds</b>			
Village Youth Fund	-	(624)	(624)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>8,994</u>	<u>(7,145)</u>	<u>1,849</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	23,948	4,443	28,391
<b>Restricted funds</b>			
Village Youth Fund	624	(624)	-
Painting fund	-	3,000	3,000
Insulation fund	500	(500)	-
	<hr/>	<hr/>	<hr/>
	1,124	1,876	3,000
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>25,072</u>	<u>6,319</u>	<u>31,391</u>

## Caddonfoot Parish Hall

### Notes to the Financial Statements - continued for the Year Ended 31 March 2025

#### 7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	17,550	(13,107)	4,443
<b>Restricted funds</b>			
Village Youth Fund	-	(624)	(624)
Painting fund	3,000	-	3,000
Insulation fund	18,160	(18,660)	(500)
	<u>21,160</u>	<u>(19,284)</u>	<u>1,876</u>
<b>TOTAL FUNDS</b>	<u><u>38,710</u></u>	<u><u>(32,391)</u></u>	<u><u>6,319</u></u>

#### 8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

# Caddonfoot Parish Hall

## Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	-	1
Donations	440	509
	<hr/> 440	<hr/> 510
<b>Other trading activities</b>		
Fundraising events	1,265	2,508
<b>Investment income</b>		
Deposit account interest	168	56
<b>Charitable activities</b>		
Hall rentals	6,683	5,420
Grants	21,160	500
	<hr/> 27,843	<hr/> 5,920
<b>Total incoming resources</b>	<hr/> 29,716	<hr/> 8,994
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Event expenditure	716	1,356
<b>Charitable activities</b>		
Insurance	833	792
Light and heat	3,054	2,188
Repairs and maintenance	20,406	2,085
Subscriptions and licences	207	30
Charitable donations	30	694
	<hr/> 24,530	<hr/> 5,789
<b>Total resources expended</b>	<hr/> 25,246	<hr/> 7,145
<b>Net income</b>	<hr/> 4,470	<hr/> 1,849

This page does not form part of the statutory financial statements