

Charity registration number SC026692 (Scotland)

CROOK OF DEVON VILLAGE HALL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

CROOK OF DEVON VILLAGE HALL

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CROOK OF DEVON VILLAGE HALL

CHAIRPERSON'S FOREWORD (AND DECLARATION)

FOR THE YEAR ENDED 31 AUGUST 2025

In 2024/25, the Crook of Devon Village Hall Committee focussed on preparing the way for the transition of the current unincorporated charity to becoming an incorporated charitable organisation. This change will ensure the future for the hall, by reducing any potential liabilities against trustees. The SCIO process will complete in 2025/26.

In 2024/25, the Committee were awarded grant funding from Perth & Kinross Council CCF, Rumbling Bridge Community Hydro Fund administered by Foundation Scotland, Foundation Scotland, SSEN Community Fund, Rumbling Bridge Community Fund administered by Fossoway, Kinross-shire Fund administered by Foundation Scotland and the Tayside Community Fund.

These grants have allowed further improvements to the fabric of the building to be made and the purchase of new equipment inside the hall to make it more attractive and serviceable for our user community. The SSEN Community Fund grant also allowed us to bring more activities to the hall, to provide more opportunity for the community to come together in leisure.

The Hall is well served by the current committee comprised of ten trustees. All trustees give their time, experience and expertise for free. This dedicated team delivered Hall events (at the hall and in the community), supported events run by others at the hall and maintained the hall and its surrounds. The Committee would like to thank Crook and Drum Growing Together for their ongoing support in maintaining the garden areas.

We would also like to thank our local volunteers and the Fossoway Community for their continued support of our events and our Hall 100Club ensuring that the **Crook of Devon Village Hall** remains at ***the Heart of Our Community***.

Stuart N McMillan

.....
S McMillan

Chairperson

08-03-26

Date:

CROOK OF DEVON VILLAGE HALL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements for the year ended 31 August 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 (as amended) and "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).

Objectives and activities

Crook of Devon Village Hall is an unincorporated charity, governed by a constitution and controlled by a management committee. It is a registered charity, number SC026692.

The charities purposes are:

- 1) To promote the benefit and social welfare of all the residents of Fossoway and its environs without distinction of religion or political opinion by associating the residents, voluntary organisations and local authorities in a common effort to advance education and to provide facilities for recreation and leisure time occupation.
- 2) To secure the establishment, maintenance and management of a Community Hall (hereinafter called "the hall") for activities promoted by the Village Hall in furtherance of the above objects, or any of them.
- 3) The Village Hall shall be non-party in politics and non-sectarian in religion.

Achievements and performance

Committee Activities

In 2024, the Committee reviewed hall hires and fees and agreed an increase was required due to the continued escalation in running costs. The fees were restructured and adopted at the AGM following a financial review.

The aim of the restructure was for fees to reflect business fairness by balancing the need to cover operating costs with affordability for various community groups. A tiered pricing was introduced, with lower rates for community members, non-profits or charities and higher rates for commercial users/events, to ensure accessibility for diverse community activities and to support the hall's sustainability.

One business group (Legacy Gymnastics) left following the restructure but all other groups, both business and community, remained.

The Committee continued their work to progress to becoming an incorporated organisation and applying to become a Scottish Charitable Incorporated Organisation (SCIO). The committee were successful in their application for charitable status of the new Crook of Devon Village Hall SCIO.

A new SCIO constitution was approved, and the Committee completed the requirements to allow an application to be made to OSCR in Summer 2025.

OSCR confirmed the success of the SCIO application in September 2025, and the Committee will now continue the process to wind up the current charity and transfer to the new SCIO in 2025/26.

CROOK OF DEVON VILLAGE HALL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Village Hall Fundraising Events

In 2024/25 the Committee organised 3 fundraising events at the Hall, a **Quiz** in September 2024, a **Retro Disco** in November 2024 and a **Ceilidh** in March 2025, rescheduled from January, due to a storm.

The events were well supported by the Community. In addition to events at the hall, the Committee also participated in the **Fossoway Primary School Summer Fete** and the **Fossoway Gathering** in September 2024. While these events did not raise large sums, they are major events in the Communities calendar.

The total raised at fundraising events was **£6,228**. The Hall also advertised in the Fossoway Flower Show schedule again in 2025. The Fossoway flower show, organised by the Fossoway & District Horticultural Society is a major event in the Hall's annual calendar.



Launch of the Village Hall 100 Club

The Crook of Devon Village Hall 100 Club began in September 2024, with the first draw held in October. The 100 Club is run as a small lottery and has over 50 players each month. Jennifer Best, the Hall's Treasurer runs the club and acts as the Promoter for the Small Lottery license. Each monthly ticket, costs £4 and the monthly prize awarded is £100.

By the end of the first year, the 100 Club had, thanks to its members raised £2,494, £1,100 was awarded in prizes (11 x £100) and **£1,394 added to the Restricted Fund**, with the funds to be used for the development and maintenance of the hall and facilities.

In 2024/25 the 100 Club contributed funds to support the purchase of the new tables and sports equipment for the hall.

CROOK OF DEVON VILLAGE HALL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

A Newsletter was sent to all club members in August 2025, and winning numbers are posted on the hall website each month.



Grant Applications

In 2024, the Committee developed a fundraising strategy. The focus for 2024/25 was threefold:

- (1) To continue the improvements to the fabric of the building and
- (2) To upgrade the equipment inside the hall to make it more attractive and serviceable for our user community.
- (3) To bring more activities to the hall, to provide more opportunity for the community to come together in leisure.

The Committee agreed on all applications, and allocated funds from the monies raised by the new 100 Club, to support each application. A total of £17,993 was awarded in grants, and the success rate for grant applications was 86%.



Donations

The total received in donations in 2024/25 was **£2,716** compared to £409 in 2023/24.

In 2024, the Hall received a generous donation of £2,325 from the Lapsley family in memory of Tom Lapsley, a well well-known and much-loved member of our Community.

CROOK OF DEVON VILLAGE HALL

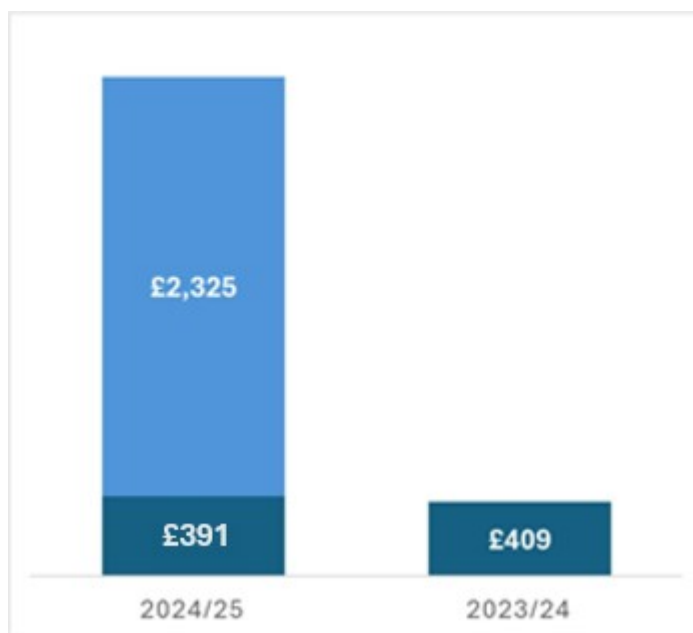
TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Each year Tom and his Ceilidh band, the Ian Thomson Scottish Dance Band, would play at our annual village hall Ceilidh.

Following discussions with the family, the Committee have allocated this as a designated fund, and the monies will be used to purchase a new noticeboard for the hall with space for Community use. This project is ongoing.

Other donations received amounted to **£391**, and these were added to the general fund.



Hall projects

The Committee agreed and sought funding for **six** projects in 2024/25. They were:

- 1) Roof – the roof had been damaged and repaired several times following storm damage in winter 2023/24. Following advice, it was agreed that strengthening of the hips and ridge with additional flashing should be undertaken to reduce risk of ongoing damage due to high winds. **COMPLETE**
- 2) Heating – the covered radiators throughout the hall need replacing. However to replace all the radiators will require a significant sum of money, and therefore a major grant. It was agreed that until the SCIO process is complete, it would not be ideal to hold a major grant. Replacement of one of the radiators in the café was prioritised. **COMPLETE**
- 3) Increase use of the hall by increasing the sports equipment available and by seeking opportunities to encourage more fitness classes at the hall. **ONGOING**
- 4) Folding tables – the halls existing folding tables were large, and very heavy and increasingly in need to repair. The replacement of the tables with new lightweight versions was prioritised. It was also noted, that smaller folding tables would be beneficial, and allow a more flexible set-up in the hall for events. The Committee agreed funds for new tables should be sought, with the replacement of the large tables being the higher priority. **COMPLETE**
- 5) Car Park – it was agreed that marking the car park with spaces, would improve the number of vehicles that could be accommodated and improve safety for users. **COMPLETE**
- 6) Noticeboard and bike parking - purchase and installation of a new noticeboard for the hall with space for community use along with the installation of new bike park equipment in a small area of the car park. **ONGOING**

CROOK OF DEVON VILLAGE HALL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Grants received in 2024/25



The heart of our Community

As well as events run by the Hall Committee, the hall continues to be the main event space in the Village, and in 2024/25 the hall was well used for meetings by a range of local non-profits and charities. The hall was also the venue for many of their fundraising activities, from afternoon teas, to quizzes, dances and workshops.

The hall also hosts the annual Remembrance service, the Village Christmas tree and in 2024, the Schools Christmas Fayre.

CROOK OF DEVON VILLAGE HALL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

The Committee would like to thank all the Community groups who use the hall and ensure it is as vibrant and treasured a Community space today as it was in 1911 when it opened. The Committee would also like to thank **Crook and Drum Growing Together** for their help in maintaining the borders, the **PKC unpaid work team**, for preparing our bike park and noticeboard spaces and the **Friends of Penney's Wood**, for the donation of the Christmas Tree in 2024.



Hall Hires

In 2024, the Committee restructured the hall hire systems and reviewed operating costs and hire rates. After discussing this with hirers from Community groups and businesses who used the hall, the new structure was adopted and the new fees put in place from the 1 January 2025.

Following the review one of the halls main business hirers (Legacy Gymnastics) decided to move premises. The loss of a valued kids club from the village was sad, and the Committee continue to explore opportunities to expand the activities at the hall.

However, freeing up of Saturday afternoons of a block booking has opened this attractive slot up to other one-off hall users, mainly from the local Community.



CROOK OF DEVON VILLAGE HALL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Financial review

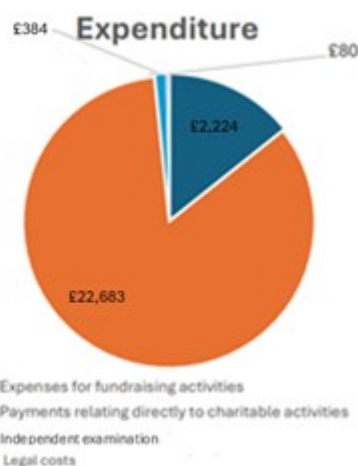
The Independent Examiner appointed by the Committee was Thomson Cooper Accountants.

In 2024/25, the **total income** from all sources was **£37,802** compared to £17,518 in 2023/24.

The increase was largely due to increased grant income allocated to specific projects which was £17,993 in 2024/25 compared to £1,409 in 2023/24, and the receipt of a large donation (£2,325) from the Lapsley family and additional fundraising receipts from the new 100 Club.

Total expenditure in 2024/25 was **£25,371** compared to £13,776 in 2023/24.

The balance at the start of the year was £11,613 and at the end of year was £24,044. The **surplus** reported in 2024/25 was **£12,431**, compared a surplus of £3,742 reported in 2023/24.



CROOK OF DEVON VILLAGE HALL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

The Reserves Policy is to hold **£4,000** which is estimated at six months running costs.

This level was increased from £1,500 at the AGM in November 2024 to more accurately reflect the current running costs. This reserve was agreed with an acknowledgement that a further increase may be required if running costs continue to rise. The current reserves are being met.

Plans for Future Periods

In 2025/26, the Committee will focus on:

- 1) Completing the activities associated with the grants carried over from 2024/25. Namely the delivery of the fitness classes and sports activity component of the SSEN Transmission Community Fund grant. Several classes are planned in Autumn 2025 and Pickleball coaching has been secured.
- 2) Seeking permission for the erection of the new noticeboard, and subsequent completion of the works.
- 3) Completing the transfer from an unincorporated charitable organisation to an incorporated charitable organisation (SCIO). This process will involve winding up the current charity and transferring the assets to the new charity.
- 4) Increasing the number of activities on offer at the hall, including increasing those which are more affordable for a broader section of the Community.
- 5) Build on the 100 Club membership and grow active engagement with the local community.
- 6) Completion of the bike parking area in the car park.
- 7) Following the transfer to the SCIO, funding to be sought for the continued upgrade of the heating and other energy efficiency improvements and for other maintenance activities including the repair/replacement of the guttering and downpipes.

Structure, governance and management

Governing Document

The charity is an unincorporated charity, governed by a constitution and controlled by a management committee. It is a registered charity, number SC026692.

CROOK OF DEVON VILLAGE HALL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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

Trustees

Chairperson: S. McMillan

Vice Chairperson: E. Melville

Secretary: D. McMillan

Treasurer: J. Best

D. Nicoll

P. Westmore

M. A. Crocker

S. Kendrick

A. Coomes

I. Gardiner

A. Houston (resigned 24 November 2024)

Independent examiner: Fiona Haro CA, Thomson Cooper, 3 Castle Court, Carnegie Campus, Dunfermline, KY11 8PB

Business Address: Crook of Devon Village Hall, Station Road, Crook of Devon, KY13 0PG

Registered Address: Bramble Cottage, Main Street, Crook of Devon, KY13 0UR

Email: secretary@crookofdevonvillagehall.org

Website: www.crookofdevonvillagehall.org

Recruitment and Appointment of Trustees

There has been no new trustee recruitment this year and one trustee, A. Houston resigned from the committee at the AGM. All other trustees and office bearers, who served during the year and up to the date of signature of the financial statements, remained the same.

The Trustees are known as the Committee. All members of the Committee are appointed or reappointed at our annual general meeting annually.

Meetings

Five committee meetings were held in 2024/25, including the AGM in November 2024. The trustees continue to communicate regularly between meetings via WhatsApp to closely oversee the running of the hall.

The **Annual General Meeting** was held on Sunday the **24 November 2024** at Crook of Devon Village Hall.

Trustee Induction and Training

The induction and training of the Trustees is carried out during their term of service on the Management Committee.

CROOK OF DEVON VILLAGE HALL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Statement of trustees' responsibilities

The trustees 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 to prepare financial statements 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 financial statements, the trustees are required to:

- select suitable accounting 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 financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, 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.

The trustees' report was approved by the Board of Trustees.

Stuart N McMillan

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S McMillan

Chair

Date: 08-03-26
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CROOK OF DEVON VILLAGE HALL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CROOK OF DEVON VILLAGE HALL

I report on the financial statements of the charity for the year ended 31 August 2025, which are set out on pages 13 to 22.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees 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 financial statements 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 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 connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Fiona Haro

Fiona Haro CA
Thomson Cooper
3 Castle Court
Carnegie Campus
Dunfermline
Fife
KY11 8PB

08-03-26
Dated:

CROOK OF DEVON VILLAGE HALL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	2	3,216	17,493	20,709	409	1,409	1,818
Charitable activities	3	10,641	-	10,641	11,667	-	11,667
Other trading activities	4	4,234	1,994	6,228	3,911	-	3,911
Investments	5	224	-	224	122	-	122
Total income		18,315	19,487	37,802	16,109	1,409	17,518
Expenditure on:							
Raising funds	6	1,124	1,100	2,224	-	-	-
Charitable activities	7	6,757	16,390	23,147	12,367	1,409	13,776
Total expenditure		7,881	17,490	25,371	12,367	1,409	13,776
Net income		10,434	1,997	12,431	3,742	-	3,742
Transfers between funds		(158)	158	-	-	-	-
Net movement in funds		10,276	2,155	12,431	3,742	-	3,742
Reconciliation of funds:							
Fund balances at 1 September 2024		11,613	-	11,613	7,871	-	7,871
Fund balances at 31 August 2025		21,889	2,155	24,044	11,613	-	11,613

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

CROOK OF DEVON VILLAGE HALL

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	11	917		544	
Cash at bank and in hand		23,511		12,399	
		<u>24,428</u>		<u>12,943</u>	
Creditors: amounts falling due within one year	12	(384)		(1,330)	
Net current assets			24,044		11,613
			<u>24,044</u>		<u>11,613</u>
Income funds					
Restricted funds	13		2,155		-
Unrestricted funds			21,889		11,613
			<u>24,044</u>		<u>11,613</u>

The financial statements were approved by the Trustees on 08-03-26

Stuart N McMillan
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S McMillan
Chair

CROOK OF DEVON VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

Crook of Devon Village Hall is an unincorporated charity. The registered office is Bramble Cottage, Main Street, Crook of Devon, KY13 0UR.

1.1 Accounting convention

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 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). 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 £.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the next 12 months. Thus the trustees 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 in furtherance of their charitable objectives.

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. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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.

CROOK OF DEVON VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.6 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.

1.7 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.

1.8 Taxation

As the charity is recognised by the Inland Revenue as a charity, there is no liability to taxation.

1.9 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.

1.10 Donated Land & Buildings

The premises from which the charity operates, the Village Hall, was donated to the charity many years ago. Therefore, the cost of the premises in the balance sheet is shown as nil.

CROOK OF DEVON VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	2,716	-	2,716	409	-	409
Grants	500	17,493	17,993	-	1,409	1,409
	<u>3,216</u>	<u>17,493</u>	<u>20,709</u>	<u>409</u>	<u>1,409</u>	<u>1,818</u>
Grants						
Perth & Kinross Council	-	1,000	1,000	-	406	406
Kinross-shire Fund	-	1,900	1,900	-	-	-
SSEN	-	2,000	2,000	-	-	-
Tayside Contracts Community Fund	-	1,193	1,193	-	-	-
FVA Cost of Living	500	-	500	-	-	-
Rumbling Bridge Hydro	-	11,400	11,400	-	1,003	1,003
Other	-	-	-	-	-	-
	<u>500</u>	<u>17,493</u>	<u>17,993</u>	<u>-</u>	<u>1,409</u>	<u>1,409</u>

3 Charitable activities

	2025 £	2024 £
Room Hire	<u>10,641</u>	<u>11,667</u>

4 Other trading activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Fundraising events	<u>4,234</u>	<u>1,994</u>	<u>6,228</u>	<u>3,911</u>

CROOK OF DEVON VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

5 Investments

	2025 £	2024 £
Interest receivable	224	122
	<u>224</u>	<u>122</u>

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity						
Staging fundraising events	1,124	1,100	2,224	-	-	-
	<u>1,124</u>	<u>1,100</u>	<u>2,224</u>	<u>-</u>	<u>-</u>	<u>-</u>

7 Charitable activities

	Letting of the Hall 2025 £	Letting of the Hall 2024 £
Heat & Light	1,696	3,286
Cleaning	511	1,132
Insurance	2,004	1,844
Repairs & renewals	12,074	2,990
Postage	-	7
Legal and professional	80	-
Sundry Expenses	-	3,949
Licenses and Memberships	613	148
Accountancy	384	420
Office Equipment	5,785	-
	<u>23,147</u>	<u>13,776</u>
Analysis by fund		
Unrestricted funds	6,757	12,367
Restricted funds	16,390	1,409
	<u>23,147</u>	<u>13,776</u>

8 Trustees

During the year seven trustees received a total of £1,938 (2024: £nil) in reimbursement of expenses for cleaning supplies, refreshments and repairs to the hall.

Two trustees were winners in the charity's 100 Club, receiving a total of £200 (2024: £nil).

CROOK OF DEVON VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-
	<u> </u>	<u> </u>

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

10 Taxation

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

11 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	653	274
Prepayments and accrued income	264	270
	<u>917</u>	<u>544</u>

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	-	970
Accruals and deferred income	384	360
	<u>384</u>	<u>1,330</u>

CROOK OF DEVON VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

13 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.

	Movement in funds				
	Balance at 1 September 2024	Incoming resources	Resources expended	Transfers	Balance at 31 August 2025
	£	£	£	£	£
Rumbling Bridge Hydro Community Fund	-	11,587	(10,643)	-	944
Perth & Kinross Council	-	1,000	(1,158)	158	-
Kinross-Shire Fund	-	2,229	(2,229)	-	-
SSEN Community Fund	-	2,167	(1,167)	-	1,000
Tayside Contracts Community Fund	-	1,193	(1,193)	-	-
100-club	-	1,311	(1,100)	-	211
	-	19,487	(17,490)	158	2,155

	Movement in funds				
	Balance at 1 September 2023	Incoming resources	Resources expended	Transfers	Balance at 31 August 2024
	£	£	£	£	£
Fossway & District Community Council	-	406	(406)	-	-
Rumbling Bridge Hydro Community Fund	-	1,003	(1,003)	-	-
	-	1,409	(1,409)	-	-

Fossway & District Council donated money to Crook of Devon Village Hall for internal repairs in the main hall.

Rumbling Bridge Hydro - This project was to carry out works to address an area of damp in the hall. The works required a damp proof course and associated plasterwork.

Perth & Kinross Council - funding for the kitchen radiator project

Kinross-shire Fund - funding to purchase tables & trolleys

SSEN - funding to purchase sports equipment & fitness classes

Tayside Contracts Community Fund - received to fund white-lining for the car park.

100-club - raises funds for the charity in a predictable way throughout the year for the maintenance and development of the hall and its facilities.

CROOK OF DEVON VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

14 Unrestricted funds

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

	Movement in funds				
	Balance at 1 September 2024	Incoming resources	Resources expended	Transfers	Balance at 31 August 2025
	£	£	£	£	£
General Fund	11,613	14,990	(7,794)	(158)	18,651
Noticeboard Fund	-	2,325	(87)	-	2,238
Bike Park Fund	-	1,000	-	-	1,000
	<u>11,613</u>	<u>18,315</u>	<u>(7,881)</u>	<u>(158)</u>	<u>21,889</u>

	Movement in funds				
	Balance at 1 September 2023	Incoming resources	Resources expended	Transfers	Balance at 31 August 2024
	£	£	£	£	£
General Fund	7,871	16,108	(12,367)	-	11,613
	<u>7,871</u>	<u>16,108</u>	<u>(12,367)</u>	<u>-</u>	<u>11,613</u>

Noticeboard Fund - monies designated by the trustees to allocate the donation from the Lapsley family for the purchase and installation of a new noticeboard.

Bike Park Fund - monies designated for the installation of new bike park equipment.

15 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 August 2025:			
Current assets/(liabilities)	21,889	2,155	24,044
	<u>21,889</u>	<u>2,155</u>	<u>24,044</u>

CROOK OF DEVON VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

15 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 August 2024:			
Current assets/(liabilities)	11,613	-	11,613
	<u>11,613</u>	<u>-</u>	<u>11,613</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).