

Oxton War Memorial Hall
Unaudited Financial Statements
Year ended 31st July 2025

Independent Examiner's Report to the Members of Oxtun War Memorial Hall

I report on the accounts of the charity for the year ended 31st July 2025 which are set out on pages 2 to 5.

Respective responsibilities of office bearers 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 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 accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

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
 - to prepare accounts which accord with the accounting records and 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.

Derek Napier FCCA

Napier Accountancy

30/2 Hardengreen Industrial Estate, Eskbank, EH22 3NX

Oxton War Memorial Hall
Income & Expenditure Account
Year ending 31 July 2025

	Notes	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total 2025</u> £
<u>Incoming Resources from Generated Funds</u>				
Donations	1	2,050		2,050
Grants			341,342	341,342
Interest Income		5,803		5,803
Other income		10,327		10,327
				0
		18,179	341,342	359,521
Other Incoming Resources				0
TOTAL INCOMING RESOURCES		18,179	341,342	359,521
<u>Resources Expended</u>				
Hall Improvements			341,342	341,342
Accountancy Fees		290		290
Bank Fees		13		13
Hall Consumables		3,517		3,517
Advertising & Marketing		436		436
Insurance		1,209		1,209
Miscellaneous		138		138
Light, Power & Heating		4,208		4,208
Repairs & Renewals		680		680
				0
TOTAL RESOURCES EXPENDED		10,490	341,342	351,832
Net Income/(Expenditure) for the Year/Net				
Movement in Funds		7,689	0	7,689
Fund Balances Brought Forward		2,555	0	2,555
Fund Balances at 31st July 2025		10,244	0	10,244

Oxton War Memorial Hall
Statement of Financial Activities (Income & Expense)
1st August 2024 to 31st July 2025

	Total	Grant Income (R)	Incoming Funds (U)
<i>Income</i>			
Income			
Donations	2,050		2,050
Grants	341,342	341,342	
Interest Income	5,803		5,803
Other income	10,327		10,327
Total Income	359,521	341,342	18,179
<i>Expenses</i>			
Expenditure			
Hall Improvements	341,342	341,342	
Charity Running Costs			
Accountancy Fees	290		290
Bank Fees	13		13
Hall Consumables	3,517		3,517
Advertising & Marketing	436		436
Insurance	1,209		1,209
Miscellaneous	138		138
Light, Power & Heating	4,208		4,208
Repairs & Renewals	680		680
Total Expenses	351,832	341,342	10,490
Net Resource Movement	7,689	0	7,689
Transfers Between Funds	0		
Net Movement in Funds	7,689	0	7,689
Total Funds Brought Forward	2,554	0	2,555
Total Funds Carried Forward	10,243	0	10,244

Oxton War Memorial Hall
Balance Sheet
As at 31st July 2025

	Notes	2025 £
Fixed Assets		
Total Tangible Assets		0
Current Assets		
Cash at Bank and in Hand		30,767
Customer Accounts Receivable		423
Creditors		
Creditors; Amounts Falling Due Within One Year	3	20,947
Net Current Assets		<u>10,244</u>
Total Assets Less Current Liabilities		<u><u>10,244</u></u>
 CAPITAL ACCOUNT		
Balance at Beginning		2,555
Income/(Expenditure) for the Year		7,689
		<u><u>10,244</u></u>

Oxton War Memorial Hall
Notes to the Accounts
Year ending 31st July 2025

	<u>Unrestricted</u>	<u>Restricted</u>	
	<u>Funds</u>	<u>Funds</u>	<u>Total 2025</u>
	<u>£</u>	<u>£</u>	<u>£</u>
1 <u>Donations</u>			
Oxton Community Development	800		800
Oxton Flower Show	990		990
Others	260		260
	<u>2,050</u>	<u>0</u>	<u>2,050</u>

2 Designated & Restricted Funds

The funds of the charity include the following designated and restricted funds which have been set aside for specific purposes:

	<u>Balance At</u>	<u>Incoming</u>	<u>Resources</u>	<u>Balance</u>
	<u>2024</u>	<u>Resources</u>	<u>Expended</u>	<u>At 2025</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Hall improvements	0	341,342	341,342	0
	<u>0</u>	<u>341,342</u>	<u>341,342</u>	<u>0</u>

3 Creditors: Amounts Falling Due Within One year

	<u>2025</u>
Deferred Income - Grants	20,958
VAT	-11
	<u>20,947</u>

Deferred Income relates to grants received for Hall Improvements & Maintenance where the costs are incurred post year-end.