

Greenlaw War Memorial Hall (SCIO)
Scottish Charity Number SC042903

Year Ended 31st August 2024

Annual Report and Financial Statements

Greenlaw War Memorial Hall (SCIO)
Scottish Charity Number SC042903
Year Ended 31st August 2024

Contents

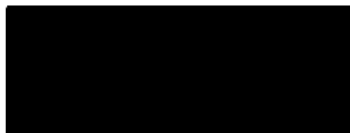
	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of receipts and payments	4
Statement of balances	5
Notes to the financial statements	6 - 8

Trustees' Annual Report

The trustees present their annual report and financial statements for the year ended 31st August 2024.

Reference and Administrative Information

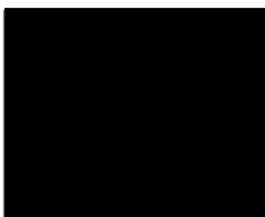
Trustees



Contact address

32 Church Hill
Greenlaw
Berwickshire
TD10 6YG

Independent examiner



Structure, Governance and Management

Constitution

The charity is a Scottish Charitable Incorporated Organisation (a SCIO). The charity was awarded charitable status on 30th January 2012. It is governed by its constitution and trustees are appointed in accordance with the Constitution.

Objectives and Activities

Charitable purposes

The purposes of the charity are:

To provide facilities, and assist in the provision of activities, in the interest of social welfare for recreation and other leisure time occupation so that the conditions of life for local residents and visitors may be improved, and;

To advance citizenship and community development by promoting social interaction and community cohesion within the village and its immediate surrounds.

Achievements and Performance

The trustees are disappointed to be £1,225 overspent. Ragbag have reduced their payment per tonne which has reduced the income from them, rising energy costs and telephone bills have also contributed to this.

Hall hires continue to generate income and the committee are looking at ways to reduce rising running costs and to promote hall usage.

Trustees' Annual Report continued

Achievements and Performance continued

There was an unexpected replacement cloth that had to be purchased for the snooker table. This had been due to accidental damage. In addition to this two planned fundraising activities had to be cancelled due to unforeseen circumstances.

The soup club continued to operate during the period.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finance of the charity and are satisfied that systems are in place to mitigate exposure to the risks. Procedures are in place to comply with health and safety of staff, volunteers and visitors as this is felt to be a significant risk area.

Financial review

During the year funds totalling £4,806 have been generated on the general fund through fundraising activities, donations, hall hires and income from solar panels.

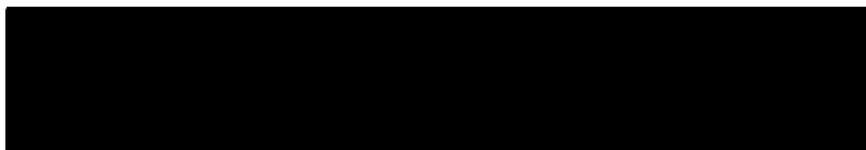
General running costs and expenses on the general fund totalled £6,031 in the year leaving a deficit at the year end of £1,225.

Reserves policy

The balance on the unrestricted general fund reserve at 31st August 2024 was £11,112. With hall hires remaining popular and continuing opportunities to promote the venue, the trustees consider this balance to be appropriate to allow them to meet their charitable objectives in the future.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the Charity's Trustees



Date 21st May 2025

Independent Examiner's Report

I report on the financial statements of the charity for the year ended 31st August 2024, which are set out on pages 4 to 8.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 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 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 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

Date: 21st May 2025

Greenlaw War Memorial Hall (SCIO)
Scottish Charity Number SC042903
Year Ended 31st August 2024

Statement of Receipts and Payments

		<u>Unrestricted</u>	<u>Designated</u>		<u>2024</u>	<u>2023</u>
		<u>General</u>				
		<u>Fund</u>	<u>Fund 1</u>	<u>Fund 2</u>	<u>Total</u>	<u>Total</u>
	<u>Note</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Receipts						
Donations	4	105	-	-	105	700
Grants	5	-	-	-	-	-
Receipts from fundraising activities	6	1,757	-	-	1,757	2,007
Investment income	7	-	-	-	-	-
Receipts from other charitable activities	8	2,944	-	-	2,944	3,735
Total receipts		<u>4,806</u>	<u>-</u>	<u>-</u>	<u>4,806</u>	<u>6,442</u>
Payments						
Expenses for fundraising activities	9	1,175	-	-	1,175	1,263
Payments relating directly to charitable activities	10	4,856	-	-	4,856	5,373
Governance costs	11	-	-	-	-	50
Total payments		<u>6,031</u>	<u>-</u>	<u>-</u>	<u>6,031</u>	<u>6,686</u>
Net receipts / (payments)		<u>(1,225)</u>	<u>-</u>	<u>-</u>	<u>(1,225)</u>	<u>(244)</u>
Transfers between funds		-	-	-	-	-
Surplus / (deficit) for year		<u>(1,225)</u>	<u>-</u>	<u>-</u>	<u>(1,225)</u>	<u>(244)</u>
Total funds brought forward		<u>12,337</u>	<u>-</u>	<u>-</u>	<u>12,337</u>	<u>12,581</u>
Total funds carried forward		<u>11,112</u>	<u>-</u>	<u>-</u>	<u>11,112</u>	<u>12,337</u>

Greenlaw War Memorial Hall (SCIO)
Scottish Charity Number SC042903

Statement of Balances
As at 31st August 2024

	<u>Unrestricted</u>	<u>Designated</u>		<u>2024</u>	<u>2023</u>
	<u>General Fund</u>	<u>Fund 1</u>	<u>Fund 2</u>	<u>Total</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Bank & Deposit Balances</u>					
Bank and deposit balances brought forward	12,337	-	-	12,337	12,581
<u>Movement in year:</u>					
Excess of Receipts over Payments for the year	(1,225)	-	-	(1,225)	(244)
Bank and deposit balances carried forward	<u>11,112</u>	<u>-</u>	<u>-</u>	<u>11,112</u>	<u>12,337</u>
<u>Assets</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Liabilities</u>					
Nothing noted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Accounts were approved by the trustees on *21st May 2025* and signed on their behalf by:

[Redacted Signature]

Notes to the financial statements

1. Accounting policies

Basis of accounting

These accounts have been prepared on the receipts and payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

Unrestricted funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objectives of the charity.

The trustees maintain an unrestricted general fund for the day-to-day running of the charity.

Designated funds

There are currently no funds that have been designated for specific purposes.

3. Related party transactions

No remuneration was paid to trustees during the year. During the year no trustees received reimbursement of expenses incurred (2023 - Nil).

4. Donations received

	Unrestricted General Fund £	Designated Fund 1 £ Fund 2 £		Total 2024 £	Total 2023 £
Donations	105	-	-	105	700
	<u>105</u>	<u>-</u>	<u>-</u>	<u>105</u>	<u>700</u>

5. Grants received

	Unrestricted General Fund £	Designated Fund 1 £ Fund 2 £		Total 2024 £	Total 2023 £
Grant received	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Greenlaw War Memorial Hall (SCIO)
Scottish Charity Number SC042903
Year Ended 31st August 2024

Notes to the financial statements continued

6. Receipts from fundraising activities

	Unrestricted General Fund £	Designated Fund 1 £ Fund 2 £		Total 2024 £	Total 2023 £
100 Club	1,050	-	-	1,050	1,351
Disco / social night	125	-	-	125	353
Rag bag collections	102	-	-	102	143
Bingo	480	-	-	480	160
	<u>1,757</u>	<u>-</u>	<u>-</u>	<u>1,757</u>	<u>2,007</u>

7. Investment income

	Unrestricted General Fund £	Designated Fund 1 £ Fund 2 £		Total 2024 £	Total 2023 £
Bank interest received	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

8. Receipts from other charitable activities

	Unrestricted General Fund £	Designated Fund 1 £ Fund 2 £		Total 2024 £	Total 2023 £
Hire of hall	2,289	-	-	2,289	2,391
Income from Solar Panels	639	-	-	639	1,182
Miscellaneous	16	-	-	16	162
	<u>2,944</u>	<u>-</u>	<u>-</u>	<u>2,944</u>	<u>3,735</u>

Notes to the financial statements continued

9. Expenses for fundraising activities

	Unrestricted General Fund £	Designated Fund 1 £ Fund 2 £		Total 2024 £	Total 2023 £
Fundraising costs	1,175	-	-	1,175	1,263
	<u>1,175</u>	<u>-</u>	<u>-</u>	<u>1,175</u>	<u>1,263</u>

10. Payments relating directly to charitable activities

	Unrestricted General Fund £	Designated Fund 1 £ Fund 2 £		Total 2024 £	Total 2023 £
Electricity	1,973	-	-	1,973	1,895
Insurance	977	-	-	977	961
Telephone	993	-	-	993	791
Membership fees	10	-	-	10	10
Printing, postage and stationery	12	-	-	12	51
Repairs and maintenance	702	-	-	702	979
Licences	101	-	-	101	488
Miscellaneous	88	-	-	88	198
	<u>4,856</u>	<u>-</u>	<u>-</u>	<u>4,856</u>	<u>5,373</u>

11 Governance costs

	Unrestricted General Fund £	Designated Fund 1 £ Fund 2 £		Total 2024 £	Total 2023 £
Independent examination fee	-	-	-	-	50
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50</u>