

DENHOLM FEUARS AND HOUSEHOLDERS' COUNCIL

SC042692

FINANCIAL REPORT

1st September 2023 to 31st August 2024

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DENHOLM FEUARS' AND HOUSEHOLDERS' COUNCIL

A Registered Scottish Charity – Number SC042692

Trustee's Report 2024

Trustees: Lynn Ferguson Lee Baines Kenneth Johnston

Report: The Denholm Feuars' and Householders Council (Feuars') were gifted land in 1946 and as stated in the Constitution it is their responsibility to administer this in the best interests for all in the local community. This is achieved by ensuring Property is maintained to a high standard, used for recreational purposes and by allowing and at times fully organising events to be enjoyed by all and in some cases benefiting nominated charities.

Land known as Denholm Dean/Little/Lower Dean was Gifted to The Denholm Feuars' and Householders Council (Feuars') by Mr Michael Braithwaite in 2019. The Constitution clearly defines the objectives as requested by Mr Braithwaite.

The Annual General Meeting is advertised locally and allows community members to be appointed to council to encourage involvement for all in the community.

The Gifted Land includes the Village Green and during the year the following events were held:

- Christmas Lights and Carol Singing Events
- Jedforest Hunt Meeting on Boxing Day
- The Annual Hand Ba
- Hawick Common Riding Ride Out
- Car Boot Sales
- Jimmie Guthrie Memorial Run, Vintage Car and Motorcycle Rally
- Steve Hislop Memorial Motor Cycle Run
- Local Primary School use the Green regularly for school activities

Property Maintenance: This includes seating installation, general maintenance and removal of trees.

Legal Costs: Legal Expenses includes costs incurred from the Ownership/Rental dispute, and resulted in the withdrawal of all funds from the NS&I savings account.

Financial Statements: The attached accounts have been prepared on a receipts and payments basis reflecting on Bank Current and Deposit Accounts Balances held at the beginning and end of year with accompanying notes of explanation.

Chairperson – Lynn Ferguson

Vice Chair – Lee Baines

Secretary – Kenneth Johnstone

Signed: William A B Roberts.......... Treasurer

DENHOLM FEUARS & HOUSEHOLDERS COUNCIL
INCOME & EXPENDITURE YEAR TO 31st AUGUST 2024

INCOME	2023/2024	2022/2023
Annual Rents	925.90	832.89
Green Rentals	150.00	175.00
Donations	5,000.00	3,750.00
Ride Out	1,885.50	1,909.20
Car Boots	616.00	480.00
Fun Day, Hand Ba'	107.00	
Court Expenses Reimbursement	233.25	
Petanque		6,271.98
Investment A/c Interest for year	56.92	4.41
	<u>8,974.57</u>	<u>13,423.48</u>
 EXPENDITURE		
Legal Expenses	11,964.47	4,340.59
Christmas Festivities	167.30	246.26
Insurance	781.52	731.12
Ride Out	1,250.00	1,383.44
Repairs & Maintenance	701.00	584.50
Hall Hire	69.00	120.00
Dean Project	955.00	
Petanque		6,271.98
Miscellaneous	398.01	269.40
	<u>16,286.30</u>	<u>13,947.29</u>
	<u>Deficit -7,311.73</u>	<u>Deficit -523.81</u>

BALANCE SHEET AS AT 31st AUGUST 2024

CURRENT ASSETS

Cash in Hand	136.93	140.64
Investment Account	0.00	4,737.32
Treasurers Account	5,909.36	8,480.06
	<u>6,046.29</u>	<u>13,358.02</u>

REPRESENTED BY

Opening Fund	13,358.02	13,881.83
Surplus/Deficit	Deficit -7,311.73	Deficit -523.81
	<u>6,046.29</u>	<u>13,358.02</u>

NOTES:

- 1) Legal Expenses: Professional fees incurred from Ownership/Rental dispute, only partly covered by donations from former Chairperson.
- 2) Savings in Investment account withdrawn to partly cover outstanding legal costs, hence the significant overall deficit.

Signed Lynn Ferguson Date 21/10/24 Lynn Ferguson Charity Trustee

Signed Christine Rodger Date 15/10/24 Christine Rodger Independent Examiner

FEUARS ACCOUNTS: EXPENDITURE
Expenditure for Year 1 Sep 23 - 31 Aug 24

Date	Payee	Cheque	Amount	Paid	Legal Costs	Xmas	Insurance	Ride-out	Repairs	Hall Hire	DEAN	Misc	Petty Cash	Total	Note
Balance brought forward				8,480.06											
13-Sep-23	Haddon & Crowe	322	4,613.16	4,613.16	4,613.16							9.60		4,613.16	Stationery
19-Dec-23	?	323	9.60											9.60	Trees
	C Anthony	323	120.00					120.00						120.00	
	Scott & Foggon	323	102.00	231.60										102.00	
20-Dec-23	Petty Cash	324	200.00	200.00		102.00						96.00	200.00	200.00	Website
22-Jan-24	Adam Massey	325	96.00	96.00										96.00	Trees
22-Feb-24	C Anthony	326	460.00	460.00				460.00					200.00	200.00	
13-Mar-24	Petty Cash	327	200.00	200.00										200.00	
23-Mar-24	Landmaps	329	1,331.02	1,331.02	1,331.02									1,331.02	
19-Apr-24	Zurich	328	781.52	781.52			781.52							781.52	
09-Jun-24	Lynn Ferguson	362	1,020.00				1,020.00							1,020.00	Toilets
09-Jun-24	Gwen Crew	362	100.00	1,120.00			100.00							100.00	Float (unused)
12-Jun-24	Gwen Crew	Cash	10.00				10.00							10.00	Loo rolls
14-Jun-24	Petty cash	Cash	90.00	100.00									90.00	90.00	Petty cash
19-Jun-24	Haddon Crowe	364	6,020.29	6,020.29	6,020.29									6,020.29	Final bill
24-Jun-24	Sandy Milligan	363	120.00	120.00			120.00							120.00	
08-Jul-24	Denholm VH	BAC	39.00	39.00						39.00				39.00	May, Jun
05-Aug-24	Denholm VH	BAC	39.00	39.00						39.00				39.00	Error
06-Aug-24	Denholm VH	BAC	-39.00	-39.00						-39.00				-39.00	Correction
05-Aug-24	Denholm VH	BAC	15.00	15.00						15.00				15.00	July
15-Aug-24	Tom Sellar	BAC	185.00	185.00							185.00			185.00	SEPA
15-Aug-24	Tom Sellar	BAC	300.00	300.00							300.00			300.00	Planning
28-Aug-24	Osprey	BAC	470.00	470.00							470.00			470.00	Sign designsd
Total expenses				16,282.59	11,964.47	102.00	781.52	1,250.00	580.00	54.00	955.00	105.60	490.00	16,282.59	Petty cash exp
Total income				13,711.89		65.30			121.00	15.00		292.41			
Current balance:				5,909.36		167.30			701.00	69.00		398.01			

FEUARS ACCOUNTS: PETTY CASH

Petty Cash for Year 1 Sep 23 - 31 Aug 24

Date	In	VH	Xmas	Rep/Main	Misc	Running Balance
Balance brought forward 1 Sep 23						140.64
01-Oct-23 DVH Hire		15.00				125.64
19-Oct-23 M Lindsay Gardening				88.00		37.64
23-Oct-23 Screwfix					14.29	23.35
02-Nov-23 Denholm Bairns Donation					50.00	-26.65
12-Dec-23 Xmas lights On			65.30			-91.95
28-Nov-23 Argos Printer ink					20.49	-112.44
20-Dec-23	200.00					87.56
05-Feb-24 S Stationery					6.25	81.31
08-Feb-24 Argos Printer ink					64.88	16.43
05-Feb-24 Church Donation Hall					100.00	-83.57
? S Passmore Flower Prog Ad					15.00	-98.57
13-Mar-24	200.00					101.43
Balance brought forward 1 Jun 24						101.43
01-Jun-24	90.00					191.43
04-Jun-24 G Campbell Pipe Band					21.50	169.93
10-Jun-24 M Lindsay Grass cutting				33.00		136.93
Totals	490.00	15.00	65.30	121.00	292.41	

Independent Examiner's Report to the Trustees of Denholm Feuars & Householders Council

I report on the accounts of the charity for the year ended 31st August 2024 which are set out on pages 1-3

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 trustees consider that the audit requirement of Regulation 10(1)(D) 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 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 accounts presented with those records. It also includes consideration of any unusual item or disclosures in the accounts, and seek 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, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 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 be reached.



Christine Rodger FCCA

Date: 15th October 2024

Kirkview, Minto, Hawick, TD98SG