

Hillsborough Scout and Community Hall Group

Balance Sheet - continued
at 31 January 2025

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2025.

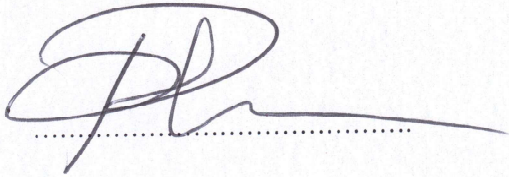
The members have not required the company to obtain an audit of its financial statements for the Year Ended 31 January 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 3rd June 2026 all were signed on their behalf by:

A handwritten signature in black ink, appearing to be 'P Lonton', written over a dotted line. The signature is fluid and cursive.

Mr P Lonton -Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. 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 costs 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-4% on cost
Fixtures and fittings	- 10% on cost

Taxation

The charity is exempt from corporation 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.

2. ACTIVITIES and VOLUNTARY INCOME

	2025	2024
	£	£
Booking fees	31,634	30,525
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Notes to the Financial Statements - continued
for the Year Ended 31 January 2025

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Legal and professional fees	3,115	780
Depreciation - owned assets	18,049	18,049

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the Year Ended 31 January 2025 nor for the year ended 31 January 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Grant Income	15,199
Activities and voluntary income	30,525
Total	45,724
EXPENDITURE ON	
Charitable activities	
Support costs	42,085
Governance and management costs	780
Total	42,865
NET INCOME/(EXPENDITURE)	2,859
RECONCILIATION OF FUNDS	
Total funds brought forward	42,490
TOTAL FUNDS CARRIED FORWARD	45,348

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 February 2024	447,974	4,456	452,430
Additions	-	-	-
At 31 January 2025	<u>447,974</u>	<u>4,456</u>	<u>452,430</u>
DEPRECIATION			
At 1 February 2024	178,364	1,300	179,664
Charge for year	17,919	130	18,049
At 31 January 2025	<u>196,283</u>	<u>1,430</u>	<u>197,693</u>
NET BOOK VALUE			
At 31 January 2025	<u>251,691</u>	<u>3,026</u>	<u>254,717</u>
At 31 January 2024	<u>269,610</u>	<u>3,156</u>	<u>272,766</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	-	-
Prepayments and accrued income	-	-
	<u>-</u>	<u>-</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	5,758	5,758
Accruals and deferred income	5,510	5,510
	<u>11,268</u>	<u>11,268</u>

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025 £	2024 £
Other loans	-	-
Accruals and deferred income	212,690	227,889
	<u>212,690</u>	<u>227,889</u>

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

10. LOANS

An analysis of the maturity of loans is given below:

	2025 £	2024 £
Amounts falling between one and two years:		
Other loans - 1-2 years	=	=

Amounts falling due between two and five years:

Other loans - 2-5 years - -

11. MOVEMENT IN FUNDS

	At 1/2/24 £	Net movement in funds £	At 31/1/25 £
Unrestricted funds			
General fund	45,348	8,706	54,054
TOTAL FUNDS	<u>45,348</u>	8,706	54,054

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	46,833	(38,127)	8,706
TOTAL FUNDS	<u>46,833</u>	<u>(38,127)</u>	<u>8,706</u>

Comparatives for movement in funds

	At 1/2/23 £	Net movement in funds £	at 31/1/24 £
Unrestricted Funds			
General fund	<u>42,490</u>	2,859	<u>45,348</u>
TOTAL FUNDS	<u>42,490</u>	<u>2,859</u>	<u>45,348</u>

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,724	(42,865)	2,859
TOTAL FUNDS	45,724	(42,865)	2,859

12. RELATED PARTY DISCLOSURES

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

Detailed Statement of Financial Activities
for the Year Ended 31 January 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Grant Income		
Grants	15,199	15,199
Activities & voluntary income		
Booking fees	31,634	30,525
Total incoming resources	46,833	45,724
EXPENDITURE		
Support costs		
Management		
Rates and water	187	-
Insurance	1,757	1,254
Light and heat	3,904	6,470
Telephone	489	627
Sundries	470	231
Repairs & maintenance	3,870	8,536
Cleaning	6,053	6,416
Freehold property Depreciation	17,919	17,919
Fixtures and fittings Depreciation	130	130
Bank interest	233	503
Loan	-	-
	35,012	42,085
Governance costs		
Legal & professional fees	2,334	-
Accountancy fees	780	780
	3,114	780
Total resources expended	38,127	42,865
Net (expenditure)/income	8,706	2,859

This page does not form part of the statutory financial statements.