

Brae Community Hall

Annual Report and Unaudited Receipts and Payments Account

**For the year ended
30 September 2025**

(Charity number SC047884)

Brae Community Hall

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees have pleasure in presenting their report together with the receipts and payments accounts and the independent examiner's report for the year ended 30 September 2025.

REFERENCE & ADMINISTRATIVE INFORMATION

Charity Name

Brae Community Hall (SCIO)

Charity Number

Scottish Charity Number SC047884 (Brae Community Hall)

Committee members of Brae Community Hall

Graham Farmer	Chairperson
Isobel Mowat	Vice Chairperson
Marabell Stout	Booking Secretary
Caroline Clark	Treasurer
Douglas Irvine	
William Robertson	
Duncan Stove	
Dawn Spall	
Donna Sandison	
Ruth Archer	
Vera Graham	
Lewis Arthur	

Contact address

Mrs Caroline Clark. 9 Skelladale, Brae, Shetland, ZE2 9QQ

STRUCTURE, GOVERNANCE & MANAGEMENT

Recruitment and appointment of Trustees

The Committee's office bearers are appointed by the committee at the Annual General Meeting. The maximum number of charity trustees is 15 and the minimum number of charity trustees is 5

The individuals who signed the charity trustee declaration forms which accompanied the application for incorporation of the organisation shall be deemed to have been appointed by the members as charity trustees with effect from the date of incorporation of the organisation. At each AGM, the members may elect any member unless they are debarred from membership to be a charity trustee. At each AGM, all the charity trustees must retire from office - but may be re-elected.

Governing document

The charity is incorporated as a Scottish Charitable Incorporated Organisation (SCIO). The Brae Community Hall is incorporated by use of its constitution which serves as its governing document.

OBJECTIVES AND ACTIVITIES

Charitable purposes

Our purpose, as recorded in our constitution, are the provision of recreational facilities with the object of improving the conditions of life for the benefit of the community.

Activities, achievements and performance

The Brae Hall remains a thriving community asset and was used extensively throughout the year.

Trustees' remuneration and expenses

The trustees did not receive any remuneration or expenses during the year.

Plans for future periods

The committee and trustees will continue and develop the service the Brae Hall provides to the community

Financial Review and Reserves Policy

Income has increased in the year. There was a deficit of £5,330 in the year. This leaves the charity with funds of £65,776 at the year end. The trustees consider this will enable them to continue the hall in the future.

Approved by the trustees and signed on their behalf

Chair: Mr Graham Farmer

Date

Brae Community Hall

RECEIPTS AND PAYMENTS ACCOUNT

For the year ended 30 September 2025

	2025	2024
	£	£
RECEIPTS		
Donations	278	-
<i>Receipts from charitable activities</i>		
Bar sales	33,494	33,445
Function income	3,761	4,106
Hires and rents	8,685	9,035
Telephone, electricity and gas	468	699
Miscellaneous	265	-
Output VAT	9,277	9,723
VAT refunded		
Grants received		
TOTAL RECEIPTS	56,229	57,008
PAYMENTS:		
<i>Cost of charitable activities</i>		
Bar purchases	17,961	15,180
Function expenses	227	-
Repairs and maintenance	13,526	2,160
Electricity, gas and utilities	6,854	6,223
Water rates	928	2,258
Telephone and broadband	432	468
Insurance	3,661	3,393
Cleaning	5,571	2,654
Licences	1,692	1,633
Office expenses	614	362
Stationery and advertising	116	163
Accountancy	330	313
Professional fees	400	626
Bank charges	-	44
Miscellaneous	334	80
Donations	75	-
VAT payments	794	6,809
Input VAT	6,420	5,020
<i>Governance costs:</i>		
Independent examination	750	750
	(60,686)	(48,135)
Payments relating to assets:		
Equipment purchases	873	-
	(873)	-
TOTAL PAYMENTS	(61,559)	(48,135)
Surplus / (deficit) for the year	(5,330)	8,873

Brae Community Hall

STATEMENT OF BALANCES

30 September 2025

	2025 £	2024 £
CASH FUNDS		
Opening cash and bank balances	71,106	62,233
Surplus / (deficit) for the year	<u>(5,330)</u>	<u>8,873</u>
Closing cash and bank balances	65,776	71,106
 Represented by:		
Treasurers account	65,061	70,391
Cash in hand	<u>715</u>	<u>715</u>
	<u>65,776</u>	<u>71,106</u>
 OTHER ASSETS		
Equipment	<u>19,982</u>	<u>19,109</u>

All funds are unrestricted.

Approved by the Trustees and signed on their behalf

Chair: Mr Graham Farmer

Date

Brae Community Hall

NOTES TO THE ACCOUNTS

30 September 2025

1. PRINCIPAL ACCOUNTING POLICIES

BASIS OF ACCOUNTING

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

CAPITAL COSTS

The capital costs of the building, fixtures and fittings are included in the income and expenditure account as they are incurred.

FUND ACCOUNTING

Unrestricted funds are available for the use at the discretion of the trustees in furtherance of the general objectives of the charity.

TRUSTEES EXPENSES AND REMUNERATION

The trustees received no remuneration or expenses in the year.

2. BAR TRADING ACCOUNT	2025		2024	
	£	£	£	£
Cash sales		33,494		33,445
Invoiced sales awaiting payment		<u> </u>		<u> </u>
Bar sales		33,494		33,445
Less				
Opening stock	3,627		3,627	
Purchases	<u>17,961</u>		<u>15,180</u>	
	21,588		18,807	
Closing stock	<u>(2,765)</u>		<u>(3,627)</u>	
Cost of sales		<u>18,823</u>		<u>15,180</u>
Gross profit		<u>14,671</u>		<u>18,266</u>
Gross profit percentage		43.80%		54.61%

Brae Community Hall

NOTES TO THE ACCOUNTS

30 September 2025

	2025	2024
	£	£
3. REPAIRS AND RENEWALS		
Flooring repairs	5,807	-
Electrical repairs	6,094	1,840
Miscellaneous repairs	<u>1,625</u>	<u>320</u>
	<u>13,526</u>	<u>2,160</u>

During the year payments for electrical repairs were paid to C Clark Electrical a business run by a connected person to a trustee. These payments totalled £6,094.49 (2024 - £1,839.86). The balance outstanding at the end of the year was £nil (2024 - £nil). All payments were approved by the Committee Members.

	2025	2024
	£	£
4. EQUIPMENT PURCHASES		
Cash drawer, tablet and card reader	627	-
Water boilers	246	
	<u>873</u>	<u>-</u>

Independent Examiner's Report to the Trustees of Brae Community Hall.

I report on the accounts of the charity for the year ended 30 September 2025 which are set out on pages 1 to 7.

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 2006 Accounts Regulations).

The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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, 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 to be reached.

Neil Ruthven
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Shetland
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Date :