SANDNESS PUBLIC HALL ASSOCIATION

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED

31ST DECEMBER 2025

THE A9 PARTNERSHIP LIMITED
Chartered Accountants
47 Commercial Road
Lerwick
Shetland

SANDNESS PUBLIC HALL ASSOCIATION

TRUSTEES' REPORT

YEAR ENDED 31ST DECEMBER 2025

The trustees have pleasure in presenting their report and financial statements for the year ended 31st December 2025.

REFERENCE AND ADMINISTRATION INFORMATION

Charity name	Sandness Public Hall Association
Charity registration number	SC001663

TRUSTEES

Mr L Moncreiff
Mr P Jamieson

COMMITTEE MEMBERS

Mr J MacBeath	Chairperson	
Ms F Goodlad & Mrs F Peterson	Secretary	
Mrs N MacBeath	Treasurer	(appointed May 2025)
Mrs E Jamieson		
Mr L Johnston		
Mr R Garrick		
Mrs A Mercer		

CONTACT ADDRESS

C/o Mrs Nicola MacBeath, Yokiesburn, Sandness, Shetland, ZE2 9PL

INDEPENDENT EXAMINER

Jayne Anderson FCCA, The A9 Partnership Limited, 47 Commercial Road, Lerwick, Shetland, ZE1 0NJ

BANKERS

Bank of Scotland PLC, 117 Commercial Street, Lerwick, Shetland, ZE1 0DN

RECRUITMENT AND APPOINTMENT OF TRUSTEES

All of the Charity’s trustees are appointed or reappointed by the members at our annual general meeting which is held in March this year. New trustees will be provided with information necessary for the responsibility of holding office of trustee as available from OSCR.

SANDNESS PUBLIC HALL ASSOCIATION

TRUSTEES REPORT *(continued)*

YEAR ENDED 31ST DECEMBER 2025

GOVERNING DOCUMENT

Sandness Public Hall is an unincorporated charity and the detailed purposes and administration arrangements are set out in our constitution.

CHARITABLE OBJECTIVES

Our purpose is to provide a community hall for the use of the inhabitants of Sandness and the surrounding area with the object of improving the conditions of life for those inhabitants.

ACTIVITIES AND ACHIEVEMENTS

The hall facilities are made available all year to enable money to be raised during the year.

RESERVES

The charity has made a surplus in the year of £1,308 (2024: deficit of £6,377). The unrestricted reserves at 31st December 2025 totalled £9,829 (2024: £8,521). The Trustees have established a policy whereby the reserves not committed by the charity should be maintained at a level to cover ongoing repairs etc. At present the free reserves are considered adequate to cover required repairs.

VOLUNTEERS

The hall committee is grateful for the many hours volunteers contribute to the successful running of the hall.

RELATED PARTY TRANSACTIONS

No Trustees received a salary or remuneration during the year (2024 - £nil). No Trustees received any expenses during the year (2024 - £nil).

Approved by the trustees on 12/03/2026 and signed on their behalf.

P Jamieson
MR P JAMIESON
Trustee

SANDNESS PUBLIC HALL ASSOCIATION

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

YEAR ENDED 31ST DECEMBER 2025

I report on the accounts of the charity for the year ended 31st December 2025 set out on pages 4 - 5.

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. 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 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 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 in 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 proper 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.

Jayne Anderson

Jayne Anderson FCCA
The A9 Partnership Limited
Chartered Accountants

47 Commercial Road
Lerwick
Shetland
ZE1 0NJ

13/03/2026

SANDNESS PUBLIC HALL ASSOCIATION

RECEIPTS AND PAYMENTS ACCOUNT

YEAR ENDED 31ST DECEMBER 2025

	2025			2024
	£	£	£	£
	Unrestricted Funds	**Restricted Funds**	**Total**	
Receipts				
Hall hire	2,253	-	2,253	1,220
Sales	5,041	-	5,041	4,865
Film nights	705	-	705	-
Grants	6,998	-	6,998	600
Donation	390	-	390	2,412
FIT income	3,510	-	3,510	3,624
Electricity refund	6,933	-	6,933	-
Sundry income	40	-	40	-
Total Receipts	25,870	-	25,870	12,721
Payments				
Food and bar purchases	2,602	-	2,602	3,972
Café	-	-	-	-
Heat, light and water rates	6,578	-	6,578	3,559
Insurance	1,653	-	1,653	1,925
Wi-Fi	356	-	356	506
Advertising and stationery	-	-	-	-
Repairs and maintenance	215	-	215	432
Windmill repairs	4,363	-	4,363	4,000
Equipment purchases	7,640	-	7,640	3,020
Legal & professional fees	-	-	-	475
Licences	220	-	220	220
Film Club	172	-	172	273
Sundry expenses	164	-	164	176
Bank charges	47	-	47	-
Governance costs				
Accountancy	552	-	552	540
Total Payments	24,562	-	24,562	19,098
Surplus/(Deficit) for the year	1,308	-	1,308	(- 6,377)

SANDNESS PUBLIC HALL ASSOCIATION

STATEMENT OF BALANCES

YEAR ENDED 31ST DECEMBER 2025

	2025	2024
Hall bank account	9,589	8,002
Cash in hand	240	519
	9,829	8,521
Opening bank balance	8,002	12,668
Opening cash in hand	519	2,230
Surplus/(Deficit) for the year	1,308	(- 6,377)
Closing balance	9,829	8,521
Funds		
Unrestricted	9,829	8,521
Restricted	-	-
	9,829	8,521

Summary of assets held:
Wind Turbine and various hall equipment including but not exclusive to the following: tables, chairs, fridge, freezer, cooker, dishwasher, chip pans, stereo, till, dishes, cutlery and glasses.

Approved by the Trustees on 12/03/2026

P Jamieson
MR P JAMIESON
Trustee