

BRIDGE-END COMMUNITY HALL
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED
31ST DECEMBER 2025

THE A9 PARTNERSHIP LIMITED

Chartered Accountants
47 Commercial Road
Lerwick
Shetland

BRIDGE-END COMMUNITY HALL

CONTENTS

YEAR ENDED 31ST DECEMBER 2025

	PAGE
Trustees' report	1 - 2
Independent examiner's report	3
Receipts and payments account	4
Statement of balances	5

BRIDGE-END COMMUNITY HALL

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	Bridge-End Community Hall
Charity registration number	SC006244

TRUSTEES

Mr D Kok	Chairperson	
Mr J W Laurenson	Vice Chairperson	
Mrs M A Inkster	Secretary	
Ms S Carden	Treasurer	
Mrs A L Kok		
Ms V Coyne		(resigned 24 September 2025)
Mr N O'Rourke		
Mr J Tait		
Ms L Johnson		
Ms G Laurenson		
Mr B Johnson		
Ms M Forrester		
Ms Z O'Rourke		
Ms K Tait		
Ms K Ratter		(resigned 24 September 2025)
Mr P Cambillard		(resigned 24 September 2025)
Ms R Permar		(appointed 24 September 2025)

CONTACT ADDRESS

1 South Voe, Papil, Bridge-End, Burra, Shetland, ZE2 9UY

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 0DL

RECRUITMENT AND APPOINTMENT OF TRUSTEES

All of the Charity's trustees are appointed or reappointed by the members at our annual general meeting. New trustees will be provided with information necessary for the responsibility of holding office of trustee as available from OSCR.

GOVERNING DOCUMENT

Bridge-End Community Hall is an unincorporated charity and the detailed purposes and administration arrangements are set out in our constitution.

BRIDGE-END COMMUNITY HALL

TRUSTEES REPORT (*continued*)

YEAR ENDED 31ST DECEMBER 2025

CHARITABLE OBJECTIVES

The objectives of the charity was to run a community hall for the use of the inhabitants of Bridge-end, Burra Isle without distinction of political, religious or other opinions, including use for meetings, lectures and classes, and for other forms of recreation and leisure time occupation, with the object of improving the conditions of life for the said inhabitants.

ACTIVITIES AND ACHIEVEMENTS

The committee continued in the maintenance of the hall. They applied for funding support from Coastal Communities for roof repairs and were successful at Stage One, though the fund was closed early before they submitted an application for Stage Two. The committee held their annual Bairsns Christmas party. The hall hosted squads and attendees of Scalloway Fire Festival. Quiz events and Sunday Teas were held during the year. The hall was used for art classes and hired by several parties for private events. Payments from Scottish & Southern Energy for power generated by our wind turbine continued to be the largest single source of income.

RESERVES

The charity has made a surplus in the year of £1,360 (2024: £6,974). The unrestricted reserves at 31st December 2025 totalled £39,349 (2024: £37,989). The trustees consider that this amount will enable them to continue to run the charity at the current level.

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 17/08/2026 and signed on their behalf.

S Carden

Ms S Carden
Trustee

BRIDGE-END COMMUNITY HALL
INDEPENDENT EXAMINER'S 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

18/08/2026

BRIDGE-END COMMUNITY HALL

RECEIPTS AND PAYMENTS ACCOUNT

YEAR ENDED 31ST DECEMBER 2025

	£	2025 £	£	2024 £
	Unrestricted Funds	Restricted Funds	Total	
Receipts				
Bar takings	2,412	-	2,412	2,200
Venue hire	270	-	270	736
Donations	300	-	300	1,401
Wind turbine income	6,659	-	6,659	8,133
Fundraising income	1,420	-	1,420	2,329
Sundry income	100	-	100	-
Total Receipts	11,161	-	11,161	14,799
Payments				
Bar purchases	1,691	-	1,691	-
Fundraising expenses	1,895	-	1,895	4,485
Property costs	4,503	-	4,503	1,455
Licences	301	-	301	366
Insurance	1,247	-	1,247	1,270
Advertising	14	-	14	73
Sundry expenses	-	-	-	26
Governance costs				
Accountancy	150	-	150	150
Total Payments	9,801	-	9,801	7,825
Surplus/(Deficit) for the year	1,360	-	1,360	6,974

BRIDGE-END COMMUNITY HALL

STATEMENT OF BALANCES

YEAR ENDED 31ST DECEMBER 2025

	2025	2024
Bank account - bar	31,361	30,764
Bank account - hall	7,888	7,225
Cash in hand	100	-
	<u>39,349</u>	<u>37,989</u>
Opening bank balance	37,989	31,015
Opening cash in hand	-	-
Surplus/(deficit) for the year	<u>1,360</u>	<u>6,974</u>
Closing balance	<u>39,349</u>	<u>37,989</u>
Funds		
Unrestricted	39,349	37,989
Restricted	-	-
	<u>39,349</u>	<u>37,989</u>

Summary of assets held:

Wind turbine and various hall equipment.

Approved by the Trustees on 17/08/2026

S Carden

Ms S Carden
Trustee