

**LUNNASTING PUBLIC HALL TRUST
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2025**

CHARITY REGISTRATION NUMBER SC035049

LUNNASTING PUBLIC HALL TRUST

OFFICERS AND PROFESSIONAL ADVISERS

YEAR ENDED 31ST DECEMBER 2025

TRUST NAME Lunnasting Public Hall Trust

REGISTERED CHARITY NUMBER SC035049

ADDRESS Lunnasting Public Hall
Vidlin
Shetland
ZE2 9QB

**TRUSTEES & COMMITTEE
MEMBERS**

Richard Grains
James Johnson
Laura Hay
Jenni Spall
Paul Bendix
Lynn Johnson
John Johnson
Grant Johnson
Grant Robertson
Stewart Grains
Neil Hay
Simon Thompson
Leona Grains
Alan Anderson
Neil Sinclair
Alan Jamieson
Mairi Jamieson
Amy Sandison
Rona Johnson
Shaun Johnson
Ryan Williamson
Kelsea Hughson
David Hughson
Alexis Robertson
James Dalrymple
Steven Johnson
Ellie Rickard
Finlay Forwood
Paul Hunter
Darren Jamieson
Nethan Watson

Chairperson
Vice Chairperson
Secretary
Treasurer

... CONTINUED

James M Johnson – joined March 2025
Stuart Copland – joined March 2025
Megan Hibbert – joined March 2025
Clare Hastie – resigned May 2025
Phil Todd – resigned May 2025
Mel Todd – resigned May 2025
Susie Jacobs – resigned May 2025
Connie Sinclair – resigned May 2025
Pam Williamson – resigned May 2025

PREPARED BY

Denise Johnson FCCA
Hjem
Vidlin
Shetland
ZE2 9QB

INDEPENDENT EXAMINER

Robert A Mackay FCCA
Springburn
Houster
Gott
Shetland
ZE2 9SF

BANKERS

Bank of Scotland
117 Commercial Street
Lerwick
Shetland
ZE1 0DN

LUNNASTING PUBLIC HALL TRUST

ANNUAL REPORT OF THE TRUSTEES

YEAR ENDED 31ST DECEMBER 2025

The trustees have pleasure in presenting their report and unaudited financial statements of the Lunnasting Public Hall Trust for the year ended 31st December 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of officers and professional advisers on page 1 & 2 of the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Lunnasting Public Hall Trust is a charity registered in Scotland, registration number SC035049. The purposes and administration arrangements are set out in our Trust Deed registered in December 2003.

The trustees and committee members are appointed or reappointed at the Annual General Meeting held in March each year.

OBJECTIVES AND ACTIVITIES

The charity continues to provide Community Hall facilities for the use of the inhabitants of Lunnasting and the surrounding area.

ACHIEVEMENTS AND PERFORMANCE

The trustees have continued to provide Community Hall facilities during the financial year for the use of local groups, individuals and the general community. The hall has been adequately maintained to ensure the provision of these facilities in the future.

The trustees are grateful for the many hours volunteers contribute to the successful running of the hall.

FINANCIAL REVIEW

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

The unrestricted reserves at 31st December 2025 totalled £42,169, the trustees and committee members consider the reserves to be at an adequate level for the continued provision of Community Hall facilities in line with the objectives of the charity.

For the year to 31st December 2025 the unrestricted Receipts and Payments account shows a surplus of £6,878. The committee members consider this to be more than adequate to cover future costs.

Approved by the Trustees and signed on their behalf.


A R Grains
(Chairperson)

24/03/2026
Date

LUNNASTING PUBLIC HALL TRUST

RECEIPTS AND PAYMENTS ACCOUNT

YEAR ENDED 31ST DECEMBER 2025

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL 2025	TOTAL 2024
RECEIPTS				
Hall Hire	4,228		4,228	5,054
Bar Sales	21,142		21,142	38,739
Food Sales	1,902		1,902	1,362
Event Ticket and Entry Fees	3,325		3,325	4,945
Donations, Raffles & Fundraising	4,413		4,413	1,003
Grants Received	0		0	16,000
Gym Income	1,136		1,136	0
Bank Interest Received	425		425	143
TOTAL RECEIPTS	36,571	0	36,571	67,246
PAYMENTS				
Bar Purchases	10,642		10,642	21,328
Food Purchases	1,202		1,202	2,834
Heat & Light	5,506		5,506	6,900
Insurance	3,301		3,301	3,351
Rates & Waste Disposal	969		969	940
Repairs & Maintenance	1,906		1,906	27,299
Equipment Purchases	1,705		1,705	1,209
Telephone	583		583	559
Stationery & Advertising	77		77	64
Sundry Expenses	90		90	0
Card Machine Charges	225		225	327
Cleaning	2,311		2,311	3,006
Licences & Training	476		476	845
Musicians & Bands	700		700	1,400
TOTAL PAYMENTS	29,693	0	29,693	70,062
SURPLUS / DEFICIT FOR YEAR	6,878	0	6,878	-2,816

All activities of the charity are classified as continuing.

LUNNASTING PUBLIC HALL TRUST

STATEMENT OF BALANCES

YEAR ENDED 31ST DECEMBER 2025

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	2025	2024
RESERVES				
Balance brought forward	35,291	0	35,291	38,107
Net surplus / deficit for the year	<u>6,878</u>	<u>0</u>	<u>6,878</u>	<u>-2,816</u>
Balance carried forward	<u>42,169</u>	<u>0</u>	<u>42,169</u>	<u>35,291</u>
BANK AND CASH IN HAND				
Cash at bank			41,869	34,991
Cash in hand			<u>300</u>	<u>300</u>
			<u>42,169</u>	<u>35,291</u>

Approved by the trustees and signed on their behalf.



A R Grains
(Chairperson)



Date



J Spall
(Treasurer)



Date

LUNNASTING PUBLIC HALL TRUST

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

YEAR ENDED 31ST DECEMBER 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LUNNASTING PUBLIC HALL TRUST

I report on the accounts of the charity for the year ended 31st December 2025 which are set out on pages 4 and 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 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:
 - a. to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations have not been met, and
 - b. 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.

Signed:



Date:

19/03/2026

Name:

Robert Andrew Mackay

Professional Body:

Association of Certified Chartered Accountants

Address:

Springburn

Houster

Gott

Shetland

ZE2 9SF