



# **SKELD & DISTRICT VILLAGE HALL**

*Scottish Charity Number: SC014497*

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**TRUSTEE REPORT AND FINANCIAL ACCOUNTS  
FOR THE YEAR ENDED 31st MARCH 2024**

**TRUSTEES' ANNUAL REPORT FOR THE PERIOD  
1<sup>ST</sup> APRIL 2023 – 31<sup>ST</sup> MARCH 2024**

**REFERENCE & ADMINISTRATIVE INFORMATION**

**Charity Name**

Skeld & District Village Hall

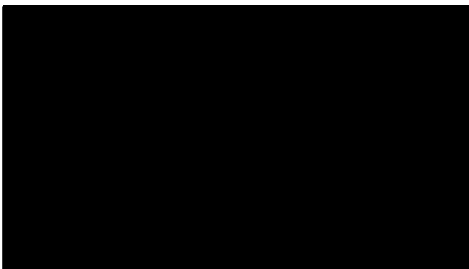
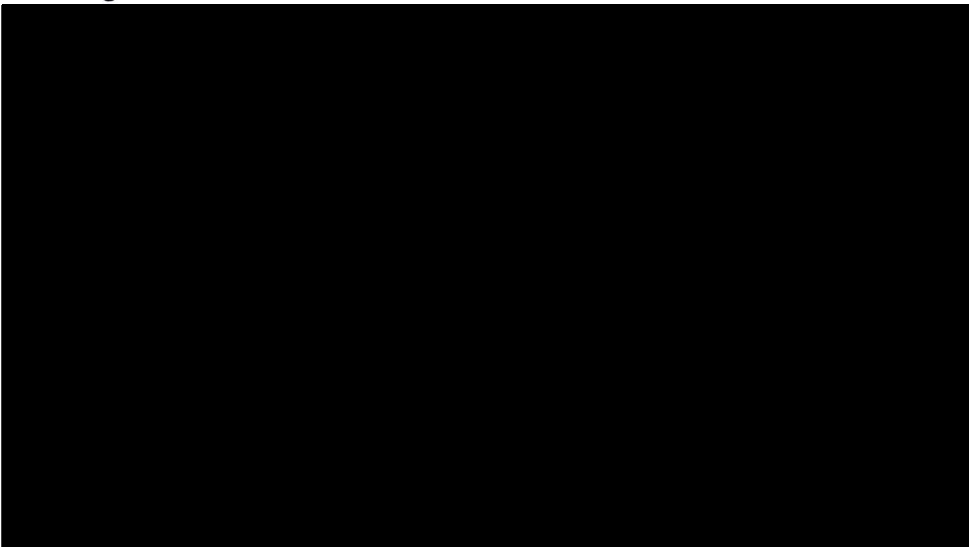
**Scottish Charity Number**

SC014497

**Current Trustees**



**Management Committee**



## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Recruitment and appointment of Trustees**

Skeld Hall (The Hall) shall have 4 trustees. On the date of the AGM, one trustee who has been the longest in office should retire. They are eligible for re-election.

A trustee shall not be a member of the Management Committee and a committee member shall not be a trustee

The management committee shall be appointed at the AGM.

### **Governing Document**

The Hall is governed by its constitution.

### **Management**

The trustees delegate the day-to-day running of the Hall to the Management Committee.

## OBJECTIVES AND ACTIVITIES

### Charitable Purposes

The Hall aims to promote the moral, intellectual, educational and social interests of the community. The Hall aims to encourage industry, recreation and any other activity beneficial to the community.

### Activities and Performance

The Hall is an asset for both those in the community and those out with it. The number of events held at the hall continued to increase to pre covid-19 pandemic levels.

A mix of hall committee and 3<sup>rd</sup> party organised events have taken place at the hall including the MSPs constituency surgery, a meeting of community council, wedding receptions, a Hamefairin, the Skeld Flower show, the EELA supper, quiz nights, a horse racing night (jointly with RDBC), bingo nights, numerous visits by the Chinese takeaway, the Westside Sheepdog Trials lunch, several 500 cards and crafts nights, Sunday Teas, a plant sale, the bulb show, Burns supper, a community choir concert, a Eurovision party and winter community pop-in sessions.

Some maintenance work has been done this year, including painting of the concrete floor in the upper hall and bar area and investment in new equipment such as a glass washer for the bar area and a replacement microwave for the kitchen.

### Trustee Remuneration and Expenses

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

### Financial Review, Reserves Policy and Plans for the Future

There was a surplus of £8,297 in unrestricted funds for the year predominantly due to the running and hosting of an increased number of events. The surplus was added to Hall reserves.

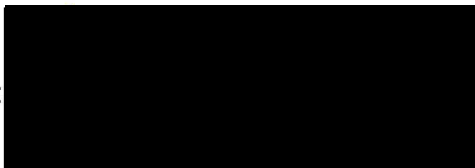
There was no change to the restricted reserves of £26,748 which are from a grant given by the Shetland Community Benefit Fund to replace the failed wind turbine at the hall – work is ongoing with Nordri to get the turbine repaired and back into commission.

The Hall holds funds of £66,861 at the year end. Of this £40,113 is held in unrestricted funds with £26,748 in restricted reserves.

Trustees consider this level of funds will enable the Hall to continue running for the benefit of the community.

Approved by the Trustees and signed on their behalf

Trustee:



Date:

11/4/25



# TRUSTEES' ANNUAL REPORT FOR THE PERIOD

## 1<sup>ST</sup> APRIL 2023 – 31<sup>ST</sup> MARCH 2024

	Notes	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
<b>RECEIPTS</b>					
Hall Hire	4	2,235	-	2,235	1,515
Functions	5	18,996	-	18,996	11,358*
Grants	6	958	-	958	27,661
Donations	7	7,264	-	7,264	-
Miscellaneous	8	227	-	227	445
<b>TOTAL RECEIPTS</b>		<b>29,680</b>		<b>29,680</b>	<b>40,979</b>
<b>PAYMENTS</b>					
Utilities		4,277	-	4,277	4,223
Bar Stock & Kitchen Supplies		10,870	-	10,870	5,156
Maintenance	9	1,299	-	1,299	4,715
Insurance	10	1,767	-	1,767	2,416
Licenses	11	597	-	597	455
Donations		-	-	-	1,000
Equipment Purchases	12	1,493	-	1,493	659
Miscellaneous	13	1,080	-	1,080	570
<b>TOTAL PAYMENTS</b>		<b>21,383</b>		<b>21,383</b>	<b>19,194</b>
Surplus / Deficit for Year		<b>8,297</b>		<b>8,297</b>	<b>21,785</b>

### FUNDS RECONCILIATION

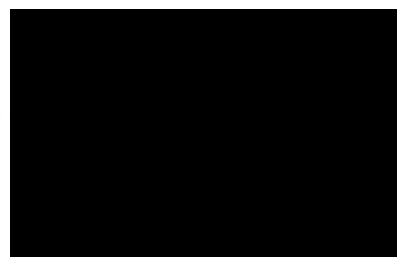
	Unrestricted £	Restricted £	Total £
Opening Balance 1 <sup>st</sup> April 2023	31,816	26,748	58,564
Deficit / Surplus for year	8,297	-	8,297
Closing Balance 31 <sup>st</sup> March 2024	40,113	26,748	66,861

### BANK AND CASH BALANCES

	£
Current Account	64,957
Cash in Hand	1,904
<b>TOTAL</b>	<b>66,861</b>

The following notes form an integral part of these accounts.

Approved by the Trustees on 11/4/25 and signed on their behalf by:



1. BASIS OF ACCOUNTING

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

2. NATURE AND PURPOSE OF FUNDS

Unrestricted funds are those that may be used at the discretion of the trustees in the furtherance of the objects of the charity,

Restricted funds may only be used for specific purposes. Restrictions are when specified by the donor or when funds are raised for specific purposes (see note 6 below).

3. RELATED PARTY TRANSACTIONS

No remuneration or expenses were paid to trustees, management committee or to any connected persons during the year.

£840 was paid to [REDACTED] Joinery for painting and general and general maintenance works to the hall.

This work was all done on an arms-length, normal commercial basis.

[REDACTED] is married to [REDACTED] who is a member of the management committee.

4. HALL HIRE

The hall was hired on various occasions throughout the year including the following: Chinese Takeaway, Sandsting & Aithsting Community Council, two Wedding Receptions as well as 3 community winter pop-ins.

There were 3 outstanding invoices for hall hire from the previous financial year totalling £655, payments for two of those invoices were received in this financial year, leaving only £200 outstanding. A plan and time frame for payment has been agreed with the hirer. (It was noted that there was a not insignificant delay between the date of hire and when the hall issued an invoice)

5. FUNCTIONS

There have been a number of functions co-ordinated through the management committee during the year including a Plant Sale & Sunday Teas, EELA, 50<sup>th</sup> Birthday Party, Quiz nights, Flower Show, Hamefairin, 500 Nights, a Bulb Show.

6. GRANTS

Grants of £500 from the community council and £458 from the Sandsting & Aithsting CDF were received.

A conditional grant of £44,581.10 has been awarded to replace the failed wind turbine of which £26,748.66 was during the previous financial year (representing 60% of the total award) with a further £17,832.44 (40%) receivable upon the successful commissioning of a new turbine – these are deemed to be restricted funds. (This grant will have to be repaid if the turbine is not replaced)

7. DONATIONS

Donations are recorded separately (where possible) from function income as PPL/PRS license fees are based on non-donation income. Donations are generally received at events such as Sunday teas & whenever there is a raffle or during "plant sales" etc.

8. MISCELLANEOUS

In November the hall opened an interest paying savings account and earned £227 interest.

9. MAINTENANCE

This includes £247 for paint and £840 for the painting of floor areas as well as £106 for a new telescopic ladder to facilitate changing of bulbs / tubes in hall light fittings.

10.INSURANCE

The hall changed insurance provider to Zurich and managed to achieve a significant saving for the same level of cover.

11.LICENCES

£280 Annual Premises Licence (Sale of Alcohol) & £316 PRS / PPL Music Licences (Performance of live and playing of recorded music). The later is being challenged as it is significantly higher than in previous years.

12.EQUIPMENT PURCHASES

A glasswasher was purchased and installed in the small kitchen near the bar to reduce the amount of single use plastic glasses used at functions costing £1373 and a replacement microwave for the main kitchen costing £120.

13.MISCELLANEOUS

A band was hired for the Burns Supper at a cost of £600 with the rest made up of cleaning supplies, advertising costs, stationery etc.



## **SKELD & DISTRICT VILLAGE HALL**

### ***Registered Charity Number SC014497***

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2024 which are set out in forgoing pages.

#### **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 qualified 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
  - 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.



23<sup>rd</sup> March 2025