WALLS PUBLIC HALL TRUST — SCO14660

Office of the Scottish Charity Regulator

Receipts and payments accounts 2024

For the period from Monday, January 01, 2024 to Tuesday, December 31, 2024

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	309				309	-
Legacies	-				-	-
Grants & insurance claim	-				-	-
Receipts from fundraising activities	10,637				10,637	9,068
Gross trading receipts	14,963				14,963	15,785
Income from investments other than land and buildings	-				-	-
Rents from land & buildings-Hall Hire	4,003				4,003	5,448
Gross receipts from other charitable activities	-				-	-
Other Income - FITS + Electric Mets. Insurance claim	3,928	-			3,928	48
A1 Sub total	33,840	-	-	-	33,840	30,349
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	-
Proceeds from sale of investments	-				-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	33,840	-	-	-	33,840	30,349
A3 Payments						
Expenses for fundraising activities	2,733				2,733	4,139
Gross trading payments	9,719				9,719	10,365
Utility Bills	7,931				7,931	5,933
Payments relating directly to charitable activities (advertising, cleaning)	3,102				3,102	3,179
Grants and donations	-				-	-
Governance costs:	-				-	-
Audit / independent examination	-				-	-
Preparation of annual accounts	-				-	-
Legal costs (insurances)	3,239				3,239	3,029
Other Areogenerator	-				-	-
Bank Charges	-				-	-
Building Repairs	11,368				11,368	6,817
A3 Sub total	38,091	-	-	-	38,091	33,462
A4 Payments relating to asset and investment movements						
Purchases of fixed assets - Loan					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	38,091	-	-	-	38,091	33,462
Net receipts / (payments)	33,840	-	-	-	33,840	30,349
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(4,250)	-	-	-	(4,250)	(3,113)

WALLS PUBLIC HALL TRUST **SC014660**

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	29,562				29,562	32,676
	Surplus / (deficit) shown on receipts and payments account	(4,250)				(4,250)	(3,114)
	Cash and bank balances at end of year	25,312	-	-	-	25,312	29,562
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Bar Stock	General		500	500
		Total	-	500	500

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
	[redacted]		6/2/25

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

The Fund is used to Maintain and Improve our Village Hall. Which provides a Social and Educational Venue for our Community. This fund is unrestricted.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donation for entry	309				309	-
Donation for use of items	-				-	-
Panto Donation/Fireword Display Donations	-				-	-
Personal donation	-				-	-
Total	309	-	-	-	309	-
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Sandness & Walls Community Council	-		-	-
			-	
			-	
			-	
Total	-	-	-	-
	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	reference error	-	-	-	reference error	reference error

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Additional analysis (2)

5 Breakdown of unrestricted funds

	General				Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	309				309	-
Legacies	-				-	-
Grants & insurance claim	-				-	-
Receipts from fundraising activities	10,637				10,637	9,068
Gross trading receipts	14,963				14,963	15,785
Income from Investments other than land and buildings	-				-	-
Rents from land & buildings - Hall hire	4,003				4,003	5,448
Gross receipts from other charitable activities	-				-	
Other Income - FITS + Elect Met + Insurance Claim	3,928				3,928	48
Sub total	33,840	-	-	-	33,840	30,349
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total		-	-	-	-	-
Total receipts	33,840	-	-	-	33,840	30,349
Payments						
Expenses for fundraising activities	2,733				2,733	4,139
Gross trading payments	9,719				9,719	10,365
Utility Bills	7,931				7,931	5,933
Payments relating directly to charitable activities (cleaning,	3,102				3,102	3,179
Grants and donations	-				-	-
Governance costs:	-				-	-
Audit / independent examination	-				-	-
Preparation of annual accounts	-				-	-
Legal costs (insurances)	3,239				3,239	3,029
Other Aerogenerator	-				-	-
Bank charges	-				-	-
Building Repairs	11,368				11,368	6,817
Sub total	38,091	-	-	-	38,091	33,463
Payments relating to asset and investment movements						
Purchases of fixed assets						
Purchase of investments	-				-	
Sub total	-	-	-	-	-	-
Total payments	38,091	-	-	-	38,091	33,463
Net receipts / (payments)	33,840	-	-	-	33,840	30,349
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(4,250)	-	-	-	(4,250)	(3,114)

Nature and purpose of funds	

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 (enter name of fund below)	Restricted fund 2 (enter name of fund below)	Restricted fund 3 (enter name of fund below)	Restricted fund 4 (enter name of fund below)	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

APPENDIX 1

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	1st	Jan	2024	To	31st	Dec	2024

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Office of the Scottish **Charity Regulator**

Reference and administration details

Charity name	Walls Public Hall
Other names charity is known by	
Registered charity number	**SC014660**
Charity's principal address	Springfield
	Walls
	Shetland
	Postcode ZE2 9PF

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	[redacted]		01/01/24-12/02/24	
2	[redacted]			
3	[redacted]		01/01/24-12/02/24	
4	[redacted]		12/02/24 - 31/12/24	
5	[redacted]		12/02/24 - 31/12/24	
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document	Deed of Trust 1959. This is our most recent Trust Document. The original Trust having been set up in 1923. Amendments were agreed by the three Trustees and the Management Committee on 25th February 2008.
Trustee recruitment and appointment	We have Three Trustees who continue in office until they resign or pass away. New Trustees are approved by the remaining Trustees and the Management Committee.

Objectives and activities

Charitable purposes	To manage the Village Hall , which provides a Social and Educational venue for our Community.
Summary of the main activities in relation to these objects	We continue to fund raise to upgrade and improve our facilities.

Achievements and performance

Summary of the main achievements of the charity during the financial period	Our hall has been open all year giving the village a hub of the community for events, educational space and meeting area.

Financial review

Brief statement of the charity's policy on reserves	We continue to fund raise and use the funds to maintain and improve our facilities.
Details of any deficit	
Donated facilities and services (if any)	

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	[redacted]
Full name(s)	[redacted]
Position (e.g. Chair)	TRUSTEE
Date	

APPENDIX 3

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Office of the Scottish **Charity Regulator**

	Independent examiner's report on the accounts V2						
Report to the trustees/members of	Charity name **WALLS PUBLIC HALL**						
Registered charity number	**SC014660**						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2024	to	31	12	2024
Set out on pages						(remember to include the page numbers of additional sheets)	

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) 2005 Act 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 Charities Accounts (Scotland) Regulations 2006. 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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.

Signed: [redacted] **Date:** 16/02/25

Name:

Relevant professional qualification(s) or body (if any):

Address:

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose	

Walls Public Hall Chair Report: AGM 10th February 2025

2024 was another busy year for the hall. The committee organised many successful events including car boot sales, Sunday teas, coffee mornings, cream teas, remembrance teas, film night, fish and chip nights, hall social nights, quiz nights, our annual halloween party , Christmas meal, Eurovision, and the show catering. Hall hires included Weddings, UHA, Community Christmas party, council meetings, RVS meetings, yoga, toddlers, therapy days, take-aways and many private family celebrations.

My focus as Chair continued to be hall maintenance. The kitchen rewiring was completed including the long awaited expellair repair, a new fuse board, and a second light switch. We updated the kitchen and bar area with new shelving and work space. The gas supply now has a new regulator, the gas fryers are both working, and we have a current gas safety certificate in place. All portable electrical items have been pat tested in the hall.

Looking forward, grant applications are in place for a new heating system and upgrading of all electrics in the hall so we can finally get an EICR certificate for the hall. Membrane and stone at the rear of the hall will be tidied and laid by the community payback folk, grant funding is in place for a satellite phone signal shared with Sandess) in the event of future power cuts,

Grant applications will be made in 2025 for a new fire safety system within the hall, and to get the hall floor re-coated, and we hope to open our warm hub next autumn with the help of the co-op community grant. Westside Electrical will be fitting a change- over generator switch in the event of future power cuts courtesy of a community grant.

We need to continue sourcing a tradesperson to do the outside of the hall repair work.

We will need to do some fundraising this year to top up funds but on the whole we are all doing a great job looking after the legacy of the Walls Public Hall!

Thanks to everyone who puts in so much time to make this happen.

[redacted]

[redacted]
11/2/25