

TRUSTEES OF AITH CENTRAL PUBLIC HALL
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2025

Charity Number SC004398

THE A9 PARTNERSHIP LIMITED

Chartered Accountants
47 Commercial Road
Lerwick
Shetland

TRUSTEES OF AITH CENTRAL PUBLIC HALL
FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2025

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TRUSTEES OF AITH CENTRAL PUBLIC HALL
TRUSTEES' ANNUAL REPORT
31ST MARCH 2025

The trustees present their report and the unaudited accounts of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name Trustees of Aith Central Public Hall

Name by which charity is known Aith Hall

Charity registration number SC004398

Contact Address

Trustees

Members of the committee

Independent Examiner

The A9 Partnership Limited
47 Commercial Road
Lerwick
Shetland
ZE1 0NJ

Bankers

Virgin Money
106 Commercial Street
Lerwick
Shetland
ZE1 0JJ

TRUSTEES OF AITH CENTRAL PUBLIC HALL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31ST MARCH 2025

OBJECTIVES AND ACTIVITIES

The charity continues to provide a Community Hall for the use of the inhabitants of Aith and the surrounding area 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 objects of improving the conditions of life for the said inhabitants.

ACHIEVEMENTS AND PERFORMANCE

We continued to provide hall facilities in line with our objectives, catering for all in the community from pre-school upwards.

We have improved the kitchen facilities by replacing the elderly gas cookers.

The hall continues to be well used by the community. There were 220 bookings between April 2024 and March 2025, including four weddings and the Young Farmers annual event.

FINANCIAL REVIEW

A net surplus of £17,217 was recorded for the year ended 31st March 2025. However, this is largely due to grants of £22,692 which were received during the year but were spent on upgrading and maintaining the hall during the previous year. These are shown as a transfer between funds in the accounts. The restricted reserves stood at £0 (2024: £0). Therefore the year shows a real net deficit of £5,475 (2024: deficit £18,337) The unrestricted reserves stood at £26,163 (2024: £8,946).

Reserves Policy

The trustees' policy is to hold reserves at a level which will assist with the charity's short term cash flow requirements and cover any unexpected expenditure. The overall reserves level is considered to be an acceptable level.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed under a Deed of Trust established in 1980. The charity registration number is SC004398. The general management and control of the charity is the responsibility of the committee. The minimum number of members on the committee is 12. Management decisions are made at regularly convened meetings and finance committee meetings. All Trustees give their time voluntarily and receive no remuneration or other benefit.

The charity is an unincorporated association and has been a registered charity from 18th December 1980. The governing document is its constitution.

APPOINTMENT OF TRUSTEES

One trustee is appointed by the Laird and two by the committee. New trustees will be provided with the information necessary for the responsibility of holding office of trustee as available from OSCR.

RISK REVIEW

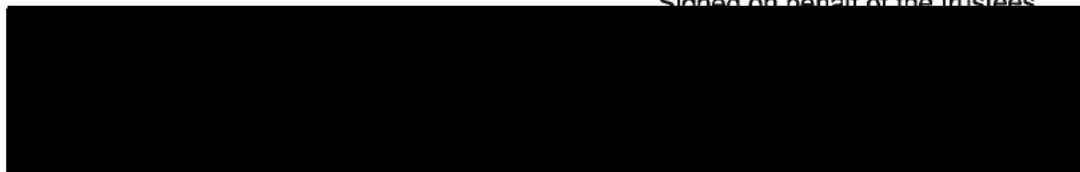
The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate our exposure to the major risks.

TRUSTEES OF AITH CENTRAL PUBLIC HALL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31ST MARCH 2025

Signed on behalf of the trustees

A large black rectangular box redacting the signature of the trustee.

Trustee

9/11/2025

TRUSTEES OF AITH CENTRAL PUBLIC HALL
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF AITH CENTRAL PUBLIC HALL
YEAR ENDED 31ST MARCH 2025

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 5 to 8.

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 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:

- 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 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.



The A9 Partnership Limited
 47 Commercial Road
 Lerwick
 Shetland
 ZE1 0NJ

12/11/2025

TRUSTEES OF AITH CENTRAL PUBLIC HALL

RECEIPTS AND PAYMENTS ACCOUNT

YEAR ENDED 31ST MARCH 2025

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
RECEIPTS				
<i>Gross trading receipts</i>				
Bar takings	32,720	-	32,720	38,058
Hall hires	7,700	-	7,700	5,401
Sundry	280	-	280	641
Function food sales	225	-	225	3,736
Admissions	1,315	-	1,315	2,459
<i>Other charitable activities</i>				
Grants received	-	24,030	24,030	47,188
Raffles	447	-	447	-
Donations	366	-	366	981
VAT refunds	7,322	-	7,322	14,263
TOTAL RECEIPTS	50,375	24,030	74,405	112,727
PAYMENTS				
<i>Gross trading payments</i>				
Bar purchases	19,396	-	19,396	16,335
Food purchases	617	-	617	1,245
<i>Payments relating directly to charitable activities</i>				
Insurance	1,677	-	1,677	2,712
Heat and light	15,272	-	15,272	7,923
Equipment and maintenance	704	150	854	113,001
Bands and discos	-	-	-	800
Telephone	1,531	-	1,531	1,422
Postages and stationery	178	-	178	111
Advertising	164	-	164	166
Cleaning materials and services	3,362	-	3,362	3,646
VAT payments	-	-	-	1,394
Fees, courtesy payments	5,664	-	5,664	2,715
Bank charges	110	-	110	200
Cash discrepancy	-	-	-	(178)
<i>Purchase of fixed assets</i>	5,657	1,188	6,845	750
<i>Governance costs</i>				
Independent examination	130	-	130	130
Preparation of annual accounts	1,388	-	1,388	884
TOTAL PAYMENTS	55,850	1,338	57,188	153,256

TRUSTEES OF AITH CENTRAL PUBLIC HALL

RECEIPTS AND PAYMENTS ACCOUNT

YEAR ENDED 31ST MARCH 2025

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
(Deficit)/Surplus for the year	(<u>5,475</u>)	<u>22,692</u>	<u>17,217</u>	(<u>40,529</u>)

All activities of the charity are classified as continuing and all funds are considered to be unrestricted, unless otherwise stated.

TRUSTEES OF AITH CENTRAL PUBLIC HALL

STATEMENT OF BALANCES

YEAR ENDED 31ST MARCH 2025

FUNDS RECONCILIATION	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Cash at bank and in hand - 31/03/2024	8,946	-	8,946	49,475
Surplus/(Deficit) for the year	(5,475)	22,692	17,217	(40,529)
Transfers between funds	<u>22,692</u>	(<u>22,692</u>)	<u>-</u>	<u>-</u>
Cash at bank and in hand - 31/03/2025	<u>26,163</u>	<u>-</u>	<u>26,163</u>	<u>8,946</u>

BANK AND CASH IN HAND

Cash at bank	25,105	8,183
Cash in hand	<u>1,058</u>	<u>763</u>
	<u>26,163</u>	<u>8,946</u>

Summary of assets held:

Various hall equipment including but not exclusive to the following: tables, chairs, fridge, freezer, cooker, dish washer, washing machine, sofa, stereo, till, dishes, cutlery and glasses.

Approved by the trustees on 9/11/2025 and signed on their behalf by:

Treasurer

Chairperson

TRUSTEES OF AITH CENTRAL PUBLIC HALL

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2025

1 BAR TRADING ACCOUNT

	2025	2024
	£	£
Sales	32,720	38,058
Opening stock	4,031	2,946
Add: Purchases	<u>19,396</u>	<u>16,335</u>
	23,427	19,281
Less: Closing stock	<u>(3,633)</u>	<u>(4,031)</u>
COST OF SALES	<u>19,794</u>	<u>15,250</u>
HALL BAR PROFITS/(LOSS)	<u>12,926</u>	<u>22,808</u>
Hall bar gross profit percentage	40%	60%

2 RELATED PARTY TRANSACTIONS AND TRUSTEE REMUNERATION

None of the Trustees were paid any remuneration or expenses by the charity during the year.
(2024: None)

3 NATURE AND PURPOSE OF FUNDS

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.