

## **Independent Examiner's Report to the Trustees of The South Nesting Public Hall**

I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 1 and 2.

### **Respective responsibilities of a trustee and examiner**

The charity's trustees are responsible for the preparations 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 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 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 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn order to enable a proper understanding of the accounts to be reached.

Name:

[Redacted]

Signed:

[Redacted]

Address:

[Redacted]

Date:

8/6/25

South Nesting Public Hall  
Statement of Financial Activities  
Year Ended 31 March 2025  
Scottish Chartist Number: SC004485

	<u>2024</u> <u>Unrestricted</u> <u>Funds</u>	<u>2024</u> <u>Restricted</u> <u>Funds</u>	<u>2024</u> <u>Total Funds</u>	<u>2025</u> <u>Unrestricted</u> <u>Funds</u>	<u>2025</u> <u>Restricted</u> <u>Funds</u>	<u>2025</u> <u>Total</u> <u>Funds</u>
<b><u>INCOME</u></b>						
Food Sales	£7,183.70		£7,183.70	£7,554.07		£7,554.07
Bar Sales	£11,766.39		£11,766.39	£15,324.49		£15,324.49
Facility Hire	£1,094.00		£1,094.00	£2,659.95		£2,659.95
Other Income	£1,516.17		£1,516.17	£597.96		£597.96
Grant Receipts	£4,672.90	£2,623.77	£7,296.67	£0.00	£1,791.00	£1,791.00
Floats	£3,445.00		£3,445.00	£4,725.00		£4,725.00
Donations Received	£565.71		£565.71	£2,986.82		£2,986.82
Fits/SSE Income	£1,358.54		£1,358.54	£3,333.02		£3,333.02
Campsite	£5,558.06		£5,558.06	£6,351.23		£6,351.23
VAT Reclaimed	£628.44		£628.44	£376.95		£376.95
<b>Total Received</b>	<b>£37,788.91</b>	<b>£2,623.77</b>	<b>£40,412.68</b>	<b>£43,909.49</b>	<b>£1,791.00</b>	<b>£45,700.49</b>
<b><u>EXPENDITURE</u></b>						
Fuel (Oil/Gas)	£2,805.54		£2,805.54	£2,916.62		£2,916.62
Electricity	£2,794.28		£2,794.28	£2,944.98		£2,944.98
Insurance	£2,865.79		£2,865.79	£3,082.73		£3,082.73
Stationery & Advertising	£414.14		£414.14	£456.18		£456.18
Printing	£264.19		£264.19	£0.00		£0.00
Training	£565.02		£565.02	£0.00		£0.00
Food Purchases	£2,032.68		£2,032.68	£1,862.78		£1,862.78
Bar Stock	£6,013.19		£6,013.19	£7,860.92		£7,860.92
Consumables	£564.19		£564.19	£850.98		£850.98
Computer Costs	£201.60		£201.60	£385.90		£385.90
Equipment Maintenance Costs	£1,492.95		£1,492.95	£1,612.96		£1,612.96
Maintenance Costs	£1,909.56		£1,909.56	£2,214.70		£2,214.70
Telephone	£832.88		£832.88	£783.14		£783.14
Floats	£4,130.00		£4,130.00	£4,725.00		£4,725.00
General Expenses	£1,150.13		£1,150.13	£380.96		£380.96
VAT Payments (HM Customs)	£1,412.97		£1,412.97	£2,965.75		£2,965.75
Equipment	£160.27		£160.27	£1,399.98		£1,399.98
Licences/Website Costs	£618.93		£618.93	£1,049.21		£1,049.21
Water Charges	£418.65		£418.65	£287.20		£287.20
Waste Charges	£0.00		£0.00	£431.20		£431.20
Grant Expenditure	£3,848.00	£2,623.77	£6,471.77	£0.00	£0.00	£0.00
Bank Charges	£32.00		£32.00	£41.60		£41.60
<b>Total Expenditure</b>	<b>£34,526.96</b>	<b>£2,623.77</b>	<b>£37,150.73</b>	<b>£36,252.79</b>	<b>£0.00</b>	<b>£36,252.79</b>
<b>Surplus/Deficit for the Year</b>	<b>£3,261.95</b>	<b>£0.00</b>	<b>£3,261.95</b>	<b>£7,656.70</b>	<b>£1,791.00</b>	<b>£9,447.70</b>

South Nesting Public Hall  
Statement of Balances  
Year Ended 31 March 2025  
Scottish Charity Number: SC004485

	<u>2024</u> <u>Unrestricted</u> <u>Funds</u>	<u>2024</u> <u>Restricted</u> <u>Funds</u>	<u>2024</u> <u>Total Funds</u>	<u>2025</u> <u>Unrestricted</u> <u>Funds</u>	<u>2025</u> <u>Restricted</u> <u>Funds</u>	<u>2025</u> <u>Total Funds</u>
Opening Balance	£9,770.27	£30,378.31	£40,148.58	£13,032.22	£30,378.31	£43,410.53
Surplus/Deficit for year	£3,261.95	£0.00	£3,261.95	£7,656.70	£1,791.00	£9,447.70
Closing Balance	<u>£13,032.22</u>	<u>£30,378.31</u>	<u>£43,410.53</u>	<u>£20,688.92</u>	<u>£32,169.31</u>	<u>£52,858.23</u>

Represented by

Closing Bank Balance	£13,032.22	£30,378.31	£43,410.53	£20,688.92	£32,169.31	£52,858.23
Closing Balance	<u>£13,032.22</u>	<u>£30,378.31</u>	<u>£43,410.53</u>	<u>£20,688.92</u>	<u>£32,169.31</u>	<u>£52,858.23</u>

Current Assets

Bar Stock	£2,503.89	£2,347.33
Debtors	£875.00	£788.00
Total	<u>£3,379.89</u>	<u>£3,135.33</u>

Current Liabilities

Creditors	£61.43	£149.28
Total	<u>£61.43</u>	<u>£149.28</u>

Approved by the Trustees and signed on their behalf

Treasurer: [REDACTED] signed: [REDACTED]

Dated: 8/6/25

From the information provided, I can confirm the above accounts are correct

Examiner: [REDACTED] signed: [REDACTED]

Dated: 8/6/25

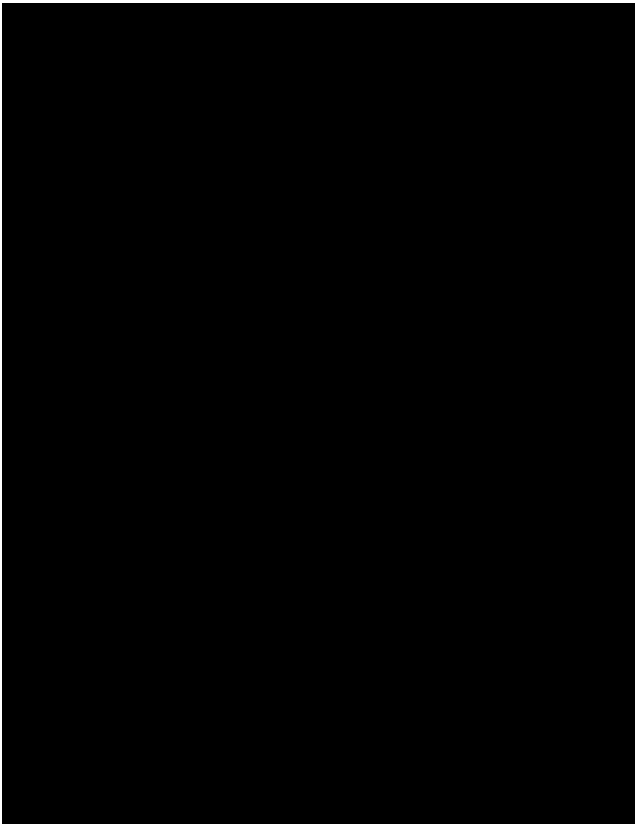
# South Nesting

HALL AND CARAVAN PARK

**Trustees Report**  
**For the year ended 31 March 2025**  
**Scottish Charity Number SC004485**

## Current Trustees

The trustees during the year were as follows: -



## Contact address



## Recruitment of Trustees

The trustees are appointed at the Annual General Meeting each year in April.

## Governing Document

The South Nesting Hall is a charitable unincorporated association and the administration arrangements are set out in our constitution.

## **Charitable Purposes**

South Nesting Hall provides the community with premises to have social functions e.g. dances, social evenings, and birthday parties. It is hired by voluntary organisations including youth clubs, sports clubs and 'Makin & Yakin'. Other organisations hire the Hall such as Shetland Health Board and Shetland Islands Council for talks, debates and consultations with the local community.

## **Activities & Achievements**

In order to raise funds for the Hall the Trustees frequently hold Fish & Chip evenings and Sunday Teas, these are the main fundraisers. This is not only a good way to raise funds but provides an opportunity for members of the community of all ages to socialise together.

The occasions when the bar is required also provide valuable funds for the Hall and this is the next biggest means of raising funds.

Trustees have undertaken training in order to keep in line with bar licence legislation.

Our caravan site remains operational. We would like to create a sitting area on our site for our campers, where they would be able to cook should they require. These enhancements generate more income for the hall making it more sustainable for the future.

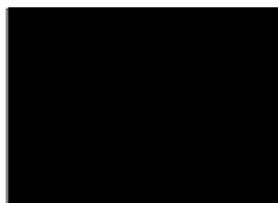
## **Future Plans**

The Hall Committee plan to expand our campsite by building a campers shed. This will provide a sitting area and cooking facilities. We also want to create a garden area where tents can pitch at our caravan park. We would also like to provide more showers. Our snooker club room still requires refurbishment to create a more pleasant and inviting environment for the youth in our community. We will require Grant applications in order to provide the financial assistance needed to undertake all work required.

The Hall Committee also plans to change the charitable status of the hall from an unincorporated charity to a Scottish Charitable Incorporated Organisation (SCIO).

**Approved by the Trustees & signed on their behalf.**

**Chairperson**



**Dated: 08/06/2025**