



SKELD & DISTRICT VILLAGE HALL

Scottish Charity Number: SC014497

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**TRUSTEE REPORT AND FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2025**

**TRUSTEES' ANNUAL REPORT FOR THE PERIOD
1ST APRIL 2024 – 31ST MARCH 2025**

REFERENCE & ADMINISTRATIVE INFORMATION

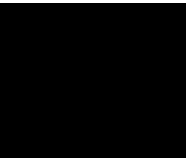
Charity Name

Skeld & District Village Hall

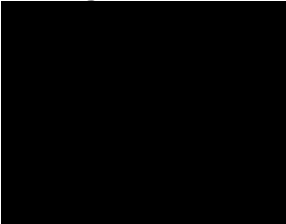
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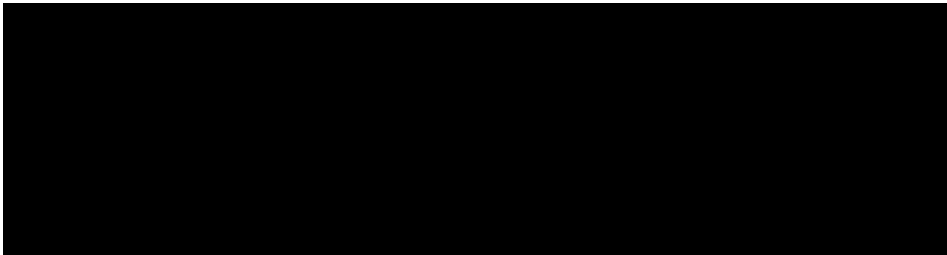
Current Trustees



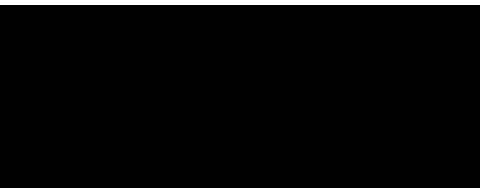
Management Committee



Joint Chairperson
Joint Chairperson
Vice Chairperson
Secretary
Treasurer
Bookings Secretary



Contact Address



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 3rd party organised events have taken place at the hall including wedding receptions, a Hamefairin, the Skeld Flower show, the EELA supper, quiz nights, 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, an over 60's Christmas party, a festive Tractor Run, a Community Christmas Party, a Burns supper and community pop-in sessions.

A not insignificant degree of maintenance work has been undertaken this year, including painting of the concrete floor in the upper hall and bar area and investment in new equipment for the kitchen, bar area and elsewhere around the hall. A replacement noticeboard and new external lights by the entrance to the hall were also purchased and installed and the external area behind the upper hall was levelled and stone chippings laid to allow this area to be used by visitors to the hall.

After many years the hall has finally managed to get its wind turbine back into service and is already reaping the benefits with it providing background heating or contributing to powering the hall whenever it's windy and also generating revenue from the Feed in Tariff. As part of the necessary works Nordri were also contracted to install eight new electric radiators throughout the building and replace the outdated fuse boxes with current specification distribution boards fitted with MCBs and RCDs.

The remaining 40% grant from the Shetland Community Benefit Fund of £17,832 was received after the turbine was in service. A grant include £168 from Sandsting & Aithsting Community Development Fund which was used to purchase equipment for the hall kitchen and a £150 grant from the Sandsting & Aithsting Community Council Maintenance Grant fund. A donation was also received from the Aith Charity Shop of £200 which was put towards the cost of the new external noticeboard.

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 £8,648 in unrestricted funds for the year and a deficit of £26,748 in the restricted reserves resulting in an overall deficit of £18,100 for the year.

The Hall holds funds of £48,761 at the year end all of which is held in unrestricted funds with £0 in restricted reserves.

The increase in unrestricted funds is predominantly the result of running and hosting an increasing number of events with the community continuing to support the hall and benefit from the activities and events hosted there. The only other sources of income for the hall are the limited interest on funds held in a savings account and now feed in tariff payments from the wind turbine, together these accounted for 3.6% of the annual income for the hall.

With the commissioning of the replacement turbine head and control equipment, the restricted reserves of £26,748 which were from a grant given by the Shetland Community Benefit Fund to replace the failed wind turbine at the hall have now been spent along with an additional £3652 for other related improvement works.

Following the Special General Meeting held on the 3rd March 2025, where a resolution was passed "To dissolve Skeld & District Village Hall SC014497 and transfer all assets to Skeld & District Community Hall SCIO SC049219" working is continuing to this end and it is anticipated that the transfer will take place in the next (2025-26) financial year.

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: 21/9/25

TRUSTEES' ANNUAL REPORT FOR THE PERIOD

1ST APRIL 2024 – 31ST MARCH 2025

	Notes	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
RECEIPTS					
Hall Hire	4	4,456	-	4,456	2,235
Functions	5	16,074	-	16,074	18,996
Grants	6	318	17,832	18,150	958
Donations	7	10,116	-	10,116	7,264
Wind Turbine Generation	8	1,410	-	1,410	
Miscellaneous	9	681	-	681	227
TOTAL RECEIPTS		33,055	17,832	50,887	29,680
PAYMENTS					
Utilities		2,764	-	2,764	4,277
Bar Stock & Kitchen Supplies		9,844	-	9,844	10,870
Maintenance	10	2,539	-	2,539	1,299
Insurance		1,838	-	1,838	1,767
Licenses	11	786	-	786	597
Equipment Purchases	12	4,169	44,580	48,749	1,493
Banking Charges	13	18	-	18	-
Miscellaneous	14	2,449	-	2,449	1,080
TOTAL PAYMENTS		24,407	44,580	68,987	21,383
Surplus / Deficit for Year		8,648	-26,748	-18,100	8,297

FUNDS RECONCILLIATION

	Unrestricted £	Restricted £	Total £
Opening Balance 1 st April 2024	40,113	26,748	66,861
Deficit / Surplus for year	8,648	-26,748	-18,100
Closing Balance 31 st March 2025	48,761	0	48,761

BANK AND CASH BALANCES

	£
Current Account	5,610
Savings Account	40,654
Cash in Hand	2,497
TOTAL	48,761

The following notes form an integral part of these accounts.

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

£636 was paid to [REDACTED] Joinery for painting and general maintenance works inside and outside the hall. [REDACTED] is married to [REDACTED] who is a member of the management committee.

£160 was paid to [REDACTED] Plumbing & Heating for the "supply and fitting of plumbing parts" following an issue with the toilets / septic tank. [REDACTED] did not charge any labour for the works and parts were supplied at cost. [REDACTED] is a member of the management committee.

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

Various committee members / trustees were reimbursed for costs incurred on behalf of the hall. In each case a valid receipt was provided before they were reimbursed.

No remuneration or expenses were paid to trustees or management committee during the year.

4. HALL HIRE

The hall / kitchen was hired on various occasions throughout the year including the following: Chinese Takeaway, Skeld Water Front Trust, ITV Shetland, Shetland Hash Harriers, Sandsting & Aithsting Community Council, Wedding Receptions & a Haem Fairin, Walls & District Agricultural Society, Westside Sheepdog Trials, SAC Consulting, Shetland Islands Council use as a polling station, as well as 3 community winter pop-ins and various individual hires.

There was a single outstanding invoice for hall hire from the 2022/23 financial year for £200 which was settled in July.

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, Quiz nights, Bingp Nights, Flower Show, 500 Nights, Craft Nights, Pride Teas, RDBC Reggatta Dance, Christmas Wreath Making, An over 60's Christmas Party, a Tractor Run, Burns Supper, a community Pop-in & a Bairsns Party.

6. GRANTS

Grants of £150 from the community council and £168 from the Sandsting & Aithsting CDF were received.

A conditional grant of £44,580 had previously been awarded to replace the failed wind turbine split into £26,748 which was received during the 2022/23 financial year (representing 60% of the total award) and the final £17,832 (40%) was received after the successful commissioning of a new turbine in November – these are deemed to be restricted funds.

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. whereas bar sales are recorded as solely as Function Income.

8. WIND TURBINE GENERATION

The hall received its first Feed in Tariff (FiT) payment of £1410 for energy generated by the wind turbine in November and December. Payments are received quarterly approximately 2 months after the end of the quarter.

9. MISCELLANEOUS

The hall has an interest paying savings account and earned £428 in interest. It also received a refund of £218 from Nisbets for a returned order and a refund of £35 for unused wreath making kits.

10. MAINTENANCE

The new wind turbine required the power cable from the tower to the hall to be replaced, the cable was included in the cost of the turbine replacement but running it from the tower to the hall was undertaken by volunteers whose costs were reimbursed.

The electricity distribution cupboard included a number of outdated consumer units fitted with fuses, so while Nordri were onsite carrying out turbine related works they were also contracted to modernise the consumer units with full RCD and MCB protection and to install 8 electric radiators throughout the building to make use of the turbine output to keep the building warmer.

Other maintenance tasks included replacing the outside noticeboard (£381), pumping out the septic tank (£390), plumbing repairs (£160), painting the floor, repairing the septic tank lid, making good after the ground and walls after the new turbine cable was run in (£1107) and fitting replacement outside lights and associated wiring (£419) as well as annual fire extinguisher servicing (£50).

11. LICENCES

£280 Annual Premises Licence (Sale of Alcohol) & just £0.14 PRS / PPL Music Licences as we had been overcharged in the previous year, as well as £506 for 5 yearly Personal Licence Holder training and certification for 4 people.

12. EQUIPMENT PURCHASES

The wind turbine and associated control equipment were purchased and installed along with 8 new electric radiators throughout the hall at a total cost of £48,233 along with a shelving unit for holding glasses near the bar area (£147), a replacement kettle, a 3 tier trolley and various items of kitchen equipment (£223) and more glasswasher baskets for glass storage.

13. BANK CHARGES

In January Bank of Scotland started charging non-charitable organisations for banking. It appears they were unaware the hall is a registered charity and therefore exempt from charges. A complaint has been lodged and it is expected that the £18 paid so far will be refunded in due course.

14. MISCELLANEOUS

A band was hired for the Burns Supper at a cost of £550, materials were purchased for the wreath making event (£836) with the rest made up of cleaning supplies, advertising costs, stationery and other ancillary costs.

SKELD & DISTRICT VILLAGE HALL

Registered Charity Number SC014497

I report on the accounts of the charity for the year ended 31st March 2025 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

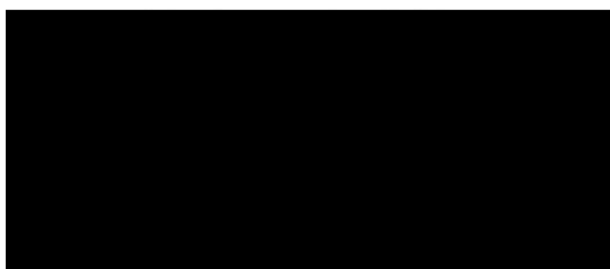
In the course of my examination, no matter has come to my attention

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.



18th May 2025