

Tingwall Hall
Receipts and Payments
for year ended 22 February 2022

TINGWALL PUBLIC HALL			
Receipts and Payments Account			
for year ended 28 February 2022			
RECEIPTS			
Opening Balance			
Cash			£417.00
Current			£58,785.01
High Interest			£5,302.90
			£64,504.91
Bar Income		£2,815.62	
Hires and Electricity		£14,008.70	
Bank Interest		£32.83	
Output VAT		£866.86	
VAT received from HMCE		£1,314.41	
Fund Raising and Donations		£1,192.22	
Grants		£1,979.18	
			£22,209.82
			£86,714.73
PAYMENTS			
Advertising and Stationery		£60.42	
Alcohol and Tobacco		£1,098.17	
Cleaning		£92.03	
Food - Hires and Services		£63.16	
Fund Raising		£194.30	
Insurance		£2,234.92	
Repairs and Renewals		£3,718.41	
Heat and Light		£3,560.69	
Water Rates		£418.71	
Telephone		£546.28	
VAT Input		£1,226.43	
VAT paid to HMCE		£224.75	
Assets		£211.60	
Misc		£70.00	
Bar Licence		£280.00	
			£13,999.87
			£72,714.86
Represented by:			
Cash			£385.00
Current			£67,026.42
High Interest			£5,303.44
			£72,714.86

Tingwall Public Hall
SC040261
year ended 28 February 2023

Tingwall Public Hall				
			Year ended February 2023	Year ended February 2022
			Total	Total
INCOME				
Community Council Grant			£0.00	£1,979.18
Bar Income			£12,953.00	£2,815.62
Hires and Electricity			£10,458.47	£14,008.70
Bank Interest			£151.07	£32.83
Fund Raising and Donations			£5,325.78	£1,192.22
Output VAT			£2,900.19	£866.86
VAT receivable from HMCE			£1,682.75	£1,314.41
			£33,471.26	£22,209.82
EXPENDITURE				
Advertising, Stationery and Postages			£130.00	£60.42
Bar Expenses			£6,283.27	£1,378.17
Cleaning			£561.84	£92.03
Food - Hires and Services			£1,097.32	£63.16
Fund Raising Expenses			£150.68	£194.30
Insurance			£2,341.55	£2,234.90
Repairs and Renewals plus new roof exps			£5,655.77	£3,718.41
Heat and Light			£5,658.64	£3,560.69
Telephone and Wifi			£661.81	£546.28
Water Rates			£1,072.13	£418.71
VAT input			£2,760.44	£1,226.43
VAT paid to HMCE			£780.04	£224.75
Assets			£0.00	£211.60
Misc Expenses			£0.00	£70.00
			£27,153.49	£13,999.85
Surplus/Deficit for year			£6,317.77	£8,209.97
Cash Balance at 28 February previous year			£72,714.86	£64,504.91
			£79,032.63	£72,714.88
STATEMENT OF BALANCES				
Cash at Bank			£73,805.45	£67,205.79
less unrepresented cheques			£385.11	£179.37
			£73,420.34	£67,026.42
Add Cash			£290.00	£385.00
Add Deposit Account			£5,322.29	£5,303.44
			£79,032.63	£72,714.86
Checked by: ...				
Approved on: 23/5/23				
Office Bearer 1: ...				
Office Bearer 2: ...				

TINGWALL PUBLIC HALL		year ended 28 February 2022			
NOTES					
1	Opening bar stock	£1,390.22			
	Closing Bar Stock	£1,500.00			
2	Bank Reconciliation Statement				
	Balance as per Bank Statement		£73,805.45		
	Less unrepresented cheques				
	Shetland Janitorial	£95.74			
	Fire Festival Advertising	£100.00			
	J W Gray	£189.37			
			£385.11		
	Balance as Bank Account		£73,420.34		
3	Profit Statement for Bar				
	Sales		£12,953.00		
	less cost of sales				
	Opening Stock	£1,390.22			
	Purchases	£5,983.27			
		£7,373.49			
	-Closing Stock	£1,500.00			
			£5,873.49		
	Gross Profit		£7,079.51		
	Bar Licence and Training		£300.00		
	Profit on Bar		£6,779.51		
4	Hires and Services and Fundraising				
	Receipts		£15,784.25		
	-Expenses				
	Food	£1,097.32			
	Heat and Light	£5,658.64			
	Other Expenses	£150.68			
			£6,906.64		
	Profit on Hires and Services		£8,877.61		

TINGWALL PUBLIC HALL	SC040261	
Receipts and Payments Account		
for year ended 28 February 2023		
RECEIPTS		
Opening Balance		
Cash		£385.00
Current		£67,026.42
High Interest		£5,303.44
		£72,714.86
Bar Income	£12,953.00	
Hires and Electricity	£10,458.47	
Bank Interest	£151.07	
Output VAT	£2,900.19	
VAT received from HMCE	£1,682.75	
Fund Raising and Donations	£5,325.78	
		£33,471.26
		£106,186.12
PAYMENTS		
Advertising and Stationery	£130.00	
Alcohol and Tobacco	£5,983.27	
Cleaning	£561.84	
Food - Hires and Services	£1,097.32	
Fund Raising	£150.68	
Insurance	£2,341.55	
Repairs and Renewals	£1,955.77	
Heat and Light	£5,658.64	
Water Rates	£1,072.13	
Telephone	£661.81	
VAT Input	£2,760.44	
VAT paid to HMCE	£780.04	
New Roof Expenses	£3,700.00	
Bar Licence and Bar Training	£300.00	
		£27,153.49
		£79,032.63
Represented by:		
Cash		£290.00
Current		£73,420.34
High Interest		£5,322.29
		£79,032.63

Independent Examiner's Report to the Trustees of Tingwall Public Hall - SC040261

I report on the accounts of the charity for the year ended 28 February 2023 which are set out on the following 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 (as amended). 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 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.

Name:

[REDACTED]

Relevant Professional qualification/professional body: Diploma in Commerce

Address:

[REDACTED]

Date: 22 May 2023