

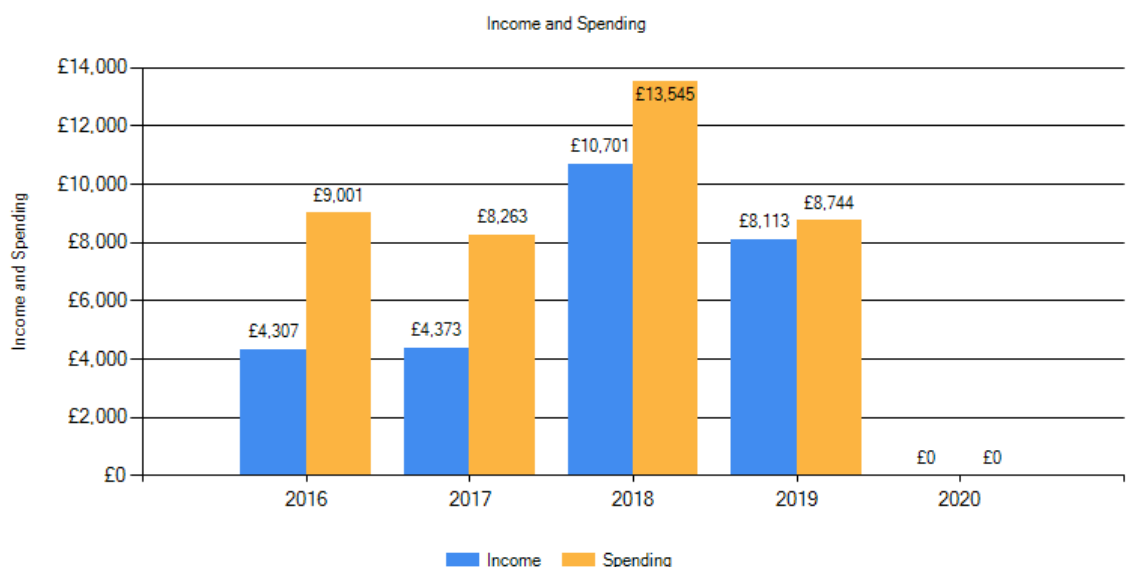
Walkerburn Public Hall Trust
Scottish Charity Number SC020747
Special Meeting to present Hall Accounts for 2020,2021 and 2022
30th December 2022 at 7pm at Walkerburn Public Hall

Presentation of Hall Accounts

Introduction

Every registered charity in Scotland must send OSCR a set of accounts, a trustees' annual report and an external scrutiny report on an annual basis. In July, OSCR sent the previous treasurer details of some minor changes made to the existing system and also new password details. This information has not been passed on to the new treasurer. However, OSCR are being very helpful because they want to see the Trust managed properly and the issues of the years since 2015 corrected.

To put this in perspective, the Hall Trustees and Committee began to be in default of their accounting obligations when they failed to submit the 2015 – 2016 accounts until 4th April 2017 (the deadline is year end). The 2016 – 2017 accounts, the 2017-2018 accounts and the 2018-2019 accounts were then not submitted until August 2021 when a new member of the Committee put together 'best guess' accounts for these years and a rough report was put together by the Chair of Trustees from the very little information provided by the Treasurer. The graph provided by OSCR shows that every year from 2016 to 2019, spending has been considerably greater than income. This should have raised alarm bells for the Trustees and Management Committee, particularly since this did not happen in the preceding years and indeed the Hall Trustees had always managed to keep a reserve fund of some £10,000 in a savings account.



The accounts and reports for 2019 – 2020 and 2020-2021 were not submitted by the deadlines set by OSCR. This means that the Trust has again been in breach of the Charity regulations for over 2 years. This affects the Trust’s ability to receive grants from other Charities. The deadline for the submission of 2022 accounts is 31st December 2022 and we hope to meet this – just!

Following the election of a new Management Committee at the AGM on 14th December 2022, I, as the new Treasurer, have been working with Allin Hoggarth to finalise the accounts for the last 3 years. These have now been signed off by the external examiner and are presented here for approval at this meeting

These accounts have been prepared using bank statements only as the previous Treasurer was uncooperative with both Allin and myself and she made no financial records available.

Summary Financial Statement for the period ending 31st March 2020

Summary Accounts as at 31st March 2020	Unrestricted	Restricted Funds	Total 2020	Total 2019 (restated)
Balances as at Start of Year	1238.26	0.00	1236.28	2098.18
Total Receipts	7590.22	0.00	7590.22	8113.71
Total Payments	7898.58	0.00	7898.58	8744.17
Surplus/(Deficit)	(308.36)	0.00	(308.36)	(630.46)
Unverified Amount				(229.46)
Balances at End Year	929.90	0.00	929.90	1238.26

Key Points

1. At the end of the period covered by previous accounts (31st March 2019) a sum of £2006.30 is currently unaccounted for. Previous accounts included a sum of £1776.84 relating to a Building Society account which cannot be verified because it has been closed. In addition, the current balance was over-stated by £229.46 and therefore the Balance at End Year has been restated to reflect the actual balance at 31st March 2019 as per the bank statement.

The new Trustees and Management Committee who were appointed on the 14th December 2022 are investigating further.

2. Donations in memory of Mollie McIntosh totalled £2092 and this is included in the unrestricted receipts total.

Summary Financial Statement for the period ending 31st March 2021

Summary Accounts as at 31st March 2021	Unrestricted	Restricted Funds	Total 2021	Total 2020
Balances as at Start of Year	929.90	0.00	929.90	1238.26
Total Receipts	15319.71	3251.78	18571.49	7590.22
Total Payments	4441.18	0.00	4441.18	7898.58
Surplus/(Deficit)	10878.53	3251.78	14130.31	(308.36)
Balances at End Year	11808.43	3251.78	15060.21	929.90

Key Points

1. An amount of £3251.78 was paid into the hall account in July 2021. This has been allocated as restricted funds for the Youth Club.
2. The hall received a COVID support grant of £10000 from SBC which is included in the unrestricted total receipts. This was designed to allow the Committee to keep the Hall maintained when there was very little income.

Summary Financial Statement for the period ending 31st March 2022

Summary Accounts as at 31st March 2022	Unrestricted	Restricted Funds	Total 2022	Total 2021
Balances as at Start of Year	11808.43	3251.78	15060.21	929.90
Total Receipts	4039.00	13500.00	17539.00	18571.49
Total Payments	6680.96	14616.00	21296.96	4441.18
Transfer between funds	(1116.00)	1116.00		
Surplus/(Deficit)	(3757.96)	0.00	(3757.96)	14130.31
Balances at End Year	8050.47	3251.78	11302.25	15060.21

Key Points

1. The hall received a roof grant of £13500 from SBC which is shown in the restricted funds. Payments in the year for roof repairs amounted to £14616 hence money was transferred from the general fund to the restricted fund to meet this total.
2. In July 2021, Walkerburn Community Development Trust transferred £3000 to the hall on behalf of Food HUGS as a contribution for use of the hall for the period April 2020 to March 2021.