

Seil Island Community Hall Charity
Unaudited Financial Statements
31 October 2023

R A CLEMENT ASSOCIATES CHARTERED ACCOUNTANTS

Chartered accountants
5 Argyll Square
Oban
Argyll
PA34 4AZ

Sail Island Community Hall Charity

Financial Statements

Year ended 31 October 2023

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Seil Island Community Hall Charity

Trustees' Annual Report

Year ended 31 October 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 October 2023.

Reference and administrative details

Registered charity name Seil Island Community Hall Charity

Charity registration number SC032419

Principal office 42 Ellenabeich
Easdale
Oban
PA34 4RQ
Argyll & Bute

The trustees

C Campbell
S Anderson
K Jones
J P Colston (Appointed 1 December 2022)
M E Thorpe (Appointed 1 January 2023)

Independent examiner Liam Campbell ACCA of R A Clement Associates C.A.
5 Argyll Square
Oban
Argyll
PA34 4AZ

Structure, governance and management

The charity is constituted as a Trust and is governed in accordance with its Trust Deed dated 3rd April 2006.

The Trust is managed by a management committee which is made up of one Trustee, eight general members elected at the Annual General Meeting and a number of representatives elected by clubs and associations who are stakeholders in the use of the Hall.

Objectives and activities

The objects of the Trust are to promote the benefit of the inhabitants of Seil and Easdale Islands and their environs, to advance education, provide facilities or assist in providing facilities in the interest of social welfare for recreation and other leisure time occupation.

In working to achieve these objects, the Trust manages the Seil Island Community Hall, and aims to provide suitable facilities to enable local residents to participate in a range of educational, cultural, recreational, social welfare and sporting activities.

Seil Island Community Hall Charity

Trustees' Annual Report *(continued)*

Year ended 31 October 2023

Achievements and performance

The hall and its facilities have been open and available to both local community groups and more widely throughout the year. It has continued to accommodate a variety of local clubs and activities on a daily basis and to offer facilities to others including national organisations for community access to services for example to the NHS for the administration of vaccinations and North Argyll Carers Centre for monthly support meetings. The weekly community lunch club has continued to offer companionship and social support for local residents.

During the year the hall has been faced with rising costs particularly the costs of energy and has taken the opportunity to review the charges levied both for use of the hall and the heating, revising the charges for the first time in many years. In the light of the identified increased running costs, the 2023 Seil Island Scarecrow Festival was held to directly raise funds towards the running of the hall. The festival also benefitted from a grant from ACHA. The festival was highly successful and brought together the community from across the island, visitors from the islands of Luing and Easdale as well as tourists to the area. The monies raised bolstered the funds available for the day to day running and maintenance of the hall and its facilities. The Hall continues to invest to keep its facilities to a high standard and made a substantial investment in new/additional seating.

The Development Fund restricted reserve remains in place, but has only had a minimal change in the balance over the year, as the fundraising for the day to day running of the hall has taken priority as mentioned above. The improvement and development of the Hall's facilities remain a priority for the Trustees, and during the latter part of the year the Hall Development Committee (which was temporarily suspended during the Covid pandemic) was reconstituted to develop proposals during the coming year.

The running of a previously constituted sub-committee, the Recreation and Amenities Group (RAG) was subsumed within the purview of the management committee last year, although the restricted reserve remained in place. During this year a substantial amount was spent from this fund on the renovation and updating of the Play Park and the Eco-grid linking the sports field to the playpark and parking areas. Residual monies within the restricted fund originating from grants obtained in the previous year were used to fund workshops for local residents. The Community Cinema has run successfully throughout the season, and it was supported in part for three screenings by funding from Screen Argyll.

There has been no movement of funds between restricted and unrestricted funds during the year.

The responsibilities of the Recreation and Amenities Group have for the time being been assumed by the management committee.

Financial review

Results for the year

The result for the year was a surplus of £10,167 in unrestricted funds and a deficit of £21,614 in restricted funds.

Seil Island Community Hall Charity

Trustees' Annual Report *(continued)*

Year ended 31 October 2023

The trustees' annual report was approved on15/1/24..... and signed on behalf of the board of trustees by:



K Jones
Trustee

Seil Island Community Hall Charity

Independent Examiner's Report to the Trustees of Seil Island Community Hall Charity

Year ended 31 October 2023

I report to the trustees on my examination of the financial statements of Seil Island Community Hall Charity ('the charity') for the year ended 31 October 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).


Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


Liam Campbell ACCA of
R A Clement Associates C.A.
Independent Examiner

5 Argyll Square
Oban
Argyll
PA34 4AZ

15/1/24

Seil Island Community Hall Charity

Statement of Financial Activities

Year ended 31 October 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	2,501	2,429	4,930	24,851
Charitable activities	5	—	—	—	5,876
Other trading activities	6	23,477	—	23,477	14,144
Investment income	7	236	—	236	57
Total income		<u>26,214</u>	<u>2,429</u>	<u>28,643</u>	<u>44,928</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	8	3,588	—	3,588	2,117
Expenditure on charitable activities	9,10	12,459	24,043	36,502	25,268
Total expenditure		<u>16,047</u>	<u>24,043</u>	<u>40,090</u>	<u>27,385</u>
Net (expenditure)/income and net movement in funds		<u>10,167</u>	<u>(21,614)</u>	<u>(11,447)</u>	<u>17,543</u>
Reconciliation of funds					
Total funds brought forward		28,732	667,158	695,890	678,347
Total funds carried forward		<u>38,899</u>	<u>645,544</u>	<u>684,443</u>	<u>695,890</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 15 form part of these financial statements.

Seil Island Community Hall Charity

Statement of Financial Position

31 October 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	594,447	597,073
Current assets			
Debtors	16	2,600	—
Cash at bank and in hand		91,750	101,037
		94,350	101,037
Creditors: amounts falling due within one year	17	4,354	2,220
Net current assets		89,996	98,817
Total assets less current liabilities		684,443	695,890
Net assets		684,443	695,890
Funds of the charity			
Restricted funds		645,544	667,158
Unrestricted funds		38,899	28,732
Total charity funds	18	684,443	695,890

These financial statements were approved by the board of trustees and authorised for issue on 15.11.24, and are signed on behalf of the board by:



K Jones
Trustee

The notes on pages 7 to 15 form part of these financial statements.

Seil Island Community Hall Charity

Notes to the Financial Statements

Year ended 31 October 2023

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is 42 Ellenabeich, Easdale, Oban, PA34 4RQ, Argyll & Bute.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Seil Island Community Hall Charity

Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Seil Island Community Hall Charity

Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

3. Accounting policies *(continued)*

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	Straight line over 100 years
Fixtures and fittings	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Seil Island Community Hall Charity

Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Seil Island Community Hall Charity

Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	1,001	124	1,125
RAG income	–	1,916	1,916
Grants			
Charities Trust	1,000	–	1,000
Screen Argyll	–	389	389
ACHA	500	–	500
	<u>2,501</u>	<u>2,429</u>	<u>4,930</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	284	–	284
RAG income	–	24,567	24,567
Grants			
Charities Trust	–	–	–
Screen Argyll	–	–	–
ACHA	–	–	–
	<u>284</u>	<u>24,567</u>	<u>24,851</u>

5. Charitable activities

	Restricted Funds £	Total Funds 2023 £	Restricted Funds £	Total Funds 2022 £
Development fund income	–	–	5,876	5,876

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	10,765	10,765	757	757
Scarecrow Festival income	10,388	10,388	–	–
Hall income	6,486	6,486	7,355	7,355
Lottery income	4,121	4,121	3,970	3,970
Licence fee	1,500	1,500	1,500	1,500
Electricity & phone	605	605	562	562
	<u>33,865</u>	<u>33,865</u>	<u>14,144</u>	<u>14,144</u>

Seil Island Community Hall Charity

Notes to the Financial Statements (continued)

Year ended 31 October 2023

7. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Bank interest receivable	<u>236</u>	<u>236</u>	<u>57</u>	<u>57</u>

8. Costs of other trading activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Costs of other trading activities - Staging events	<u>3,588</u>	<u>3,588</u>	<u>2,117</u>	<u>2,117</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
General activities	9,629	24,043	33,672
Support costs	<u>2,830</u>	<u>—</u>	<u>2,830</u>
	<u>12,459</u>	<u>24,043</u>	<u>36,502</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
General activities	9,237	15,281	24,518
Support costs	<u>750</u>	<u>—</u>	<u>750</u>
	<u>9,987</u>	<u>15,281</u>	<u>25,268</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
General activities	33,672	—	33,672	24,518
Governance costs	<u>—</u>	<u>2,830</u>	<u>2,830</u>	<u>750</u>
	<u>33,672</u>	<u>2,830</u>	<u>36,502</u>	<u>25,268</u>

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>9,199</u>	<u>7,555</u>

Seil Island Community Hall Charity

Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

12. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	794	750

13. Staff costs

There were no employees during the year.

14. Trustee remuneration and expenses

No salaries or wages have been paid to employees, including the trustees, during the year, and no trustee has received any benefits in kind or reimbursement of expenses.

15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	User defined asset £	Total £
Cost				
At 1 Nov 2022	640,343	26,897	36,097	703,337
Additions	—	6,573	—	6,573
At 31 Oct 2023	<u>640,343</u>	<u>33,470</u>	<u>36,097</u>	<u>709,910</u>
Depreciation				
At 1 Nov 2022	82,825	23,439	—	106,264
Charge for the year	6,403	2,796	—	9,199
At 31 Oct 2023	<u>89,228</u>	<u>26,235</u>	<u>—</u>	<u>115,463</u>
Carrying amount				
At 31 Oct 2023	<u>551,115</u>	<u>7,235</u>	<u>36,097</u>	<u>594,447</u>
At 31 Oct 2022	<u>557,518</u>	<u>3,458</u>	<u>36,097</u>	<u>597,073</u>

16. Debtors

	2023 £	2022 £
Prepayments and accrued income	900	—
Other debtors	1,700	—
	<u>2,600</u>	<u>—</u>

17. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>4,354</u>	<u>2,220</u>

Seil Island Community Hall Charity

Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

18. Analysis of charitable funds

Unrestricted funds

	At 1 Nov 2022	Income	Expenditure	Transfers	At 31 Oct 2023
	£	£	£	£	£
General funds	28,732	26,214	(16,047)	—	38,899

	At 1 Nov 2021	Income	Expenditure	Transfers	At 31 Oct 2022
	£	£	£	£	£
General funds	40,351	14,485	(12,104)	(14,000)	28,732

Restricted funds

	At 1 Nov 2022	Income	Expenditure	Transfers	At 31 Oct 2023
	£	£	£	£	£
Village Hall	557,518	—	(6,403)	—	551,115
Playpark - Capital fund	26,760	100	(10,389)	—	16,471
Garden	9,337	—	—	—	9,337
RAG - Recreation and Amenities Group	30,445	2,305	(7,251)	—	25,499
Development fund	43,098	24	—	—	43,122
	667,158	2,429	(24,043)	—	645,544

	At 1 Nov 2021	Income	Expenditure	Transfers	At 31 Oct 2022
	£	£	£	£	£
Village Hall	563,921	—	(6,403)	—	557,518
Playpark - Capital fund	26,760	—	—	—	26,760
Garden	9,337	—	—	—	9,337
RAG - Recreation and Amenities Group	10,364	24,567	(8,486)	4,000	30,445
Development fund	27,614	5,876	(392)	10,000	43,098
	637,996	30,443	(15,281)	14,000	667,158

Seil Island Community Hall Charity

Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	4,930	589,517	594,447
Current assets	38,323	56,027	94,350
Creditors less than 1 year	(4,354)	—	(4,354)
Net assets	<u>38,899</u>	<u>645,544</u>	<u>684,443</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	—	597,072	597,072
Current assets	30,952	70,086	101,038
Creditors less than 1 year	(2,220)	—	(2,220)
Net assets	<u>28,732</u>	<u>667,158</u>	<u>695,890</u>

Seil Island Community Hall Charity

Management Information

Year ended 31 October 2023

The following pages do not form part of the financial statements.

Seil Island Community Hall Charity

Detailed Statement of Financial Activities

Year ended 31 October 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	1,125	284
RAG income	1,916	24,567
Charities Trust	1,000	—
Screen Argyll	389	—
ACHA	500	—
	<u>4,930</u>	<u>24,851</u>
 Charitable activities		
Development fund income	—	5,876
 Other trading activities		
Fundraising events	377	757
Scarecrow Festival income	10,388	—
Hall income	6,486	7,355
Lottery income	4,121	3,970
Licence fee	1,500	1,500
Electricity & phone	605	562
	<u>23,477</u>	<u>14,144</u>
 Investment income		
Bank interest receivable	236	57
 Total income	<u>28,643</u>	<u>44,928</u>

Seil Island Community Hall Charity

Detailed Statement of Financial Activities *(continued)*

Year ended 31 October 2023

	2023 £	2022 £
Expenditure		
Costs of other trading activities		
Events - fund raising costs	(970)	(1,626)
Events - Licences	(584)	(491)
Scarecrow Festival costs	(2,034)	—
	<u>(3,588)</u>	<u>(2,117)</u>
 Expenditure on charitable activities		
Light and heat	(2,568)	(3,315)
Repairs and maintenance	(2,059)	(3,016)
Insurance	(2,224)	(2,294)
Legal and professional fees	(2,830)	(750)
Telephone	(501)	(531)
Depreciation	(9,199)	(7,555)
Other costs	(633)	(81)
Community activities - RAG	(16,488)	(7,334)
Development fund	—	(392)
	<u>(36,502)</u>	<u>(25,268)</u>
 Total expenditure	<u>(40,090)</u>	<u>(27,385)</u>
 Net (expenditure)/income	<u>(11,447)</u>	<u>17,543</u>

Seil Island Community Hall Charity

Notes to the Detailed Statement of Financial Activities

Year ended 31 October 2023

	2023 £	2022 £
Costs of other trading activities		
Costs of other trading activities - Staging events		
Events - Fund raising costs	(970)	(1,626)
Events - Licences	(584)	(491)
Scarecrow Festival costs	(2,034)	—
	<u>(3,588)</u>	<u>(2,117)</u>
 Costs of other trading activities	 <u>(3,588)</u>	 <u>(2,117)</u>
 Expenditure on charitable activities		
General activities		
<i>Activities undertaken directly</i>		
Establishment - light & heat	(2,568)	(3,315)
Establishment - repairs & maintenance	(2,059)	(3,016)
Establishment - insurance	(2,224)	(2,294)
Office expenses - telephone	(501)	(531)
Depreciation & impairment	(9,199)	(7,555)
Other costs	(633)	(81)
Community activities - RAG	(16,488)	(7,334)
Development fund costs	—	(392)
	<u>(33,672)</u>	<u>(24,518)</u>
 Governance costs		
Governance costs - accountancy fees	(830)	(750)
Governance costs - legal and other professional fees	(2,000)	—
	<u>(2,830)</u>	<u>(750)</u>
 Expenditure on charitable activities	 <u>(36,502)</u>	 <u>(25,268)</u>
