

AMMH FINANCIAL STATEMENTS FOR 2019, 2020, 2021 & 2022

Alex MacIntyre Memorial Hut
Income & expenditure account
for the year ending 31st December 2019

	Note	2019	2018
Income		£	£
Booking fees		18,388	16,412
Coin Meters		209	188
MS Grant - towards Feasibility Study		2,500	
Refund of Search Fee		24	
Interest		1	1
		21,122	16,601
Expenditure			
Insurance		1,048	752
Electricity		3,268	3,064
Water Rates		530	684
Refuse collection		370	389
Consumables		55	16
Hut equipment purchase		94	830
Repairs & maintenance		1,463	3,151
Honorarium		650	720
Committee / Wardens		1,836	1,777
Telephone & Stationery		220	270
Booking System		275	275
Book-Keeping		233	255
		10,041	12,182
(Deficit) / surplus		11,080	4,418

John Leftley
 Convenor 2019

J. W. Leftley

Gordon Adshead
 Independent Examiner

H. G. Adshead

Breakdown of Booking Fees

Received in Previous year	3,251	4,956
Received in Current year	14,513	10,679
Booking Refunds	-121	(24)
Safe Takings	745	801
	18,388	16,412

Alex MacIntyre Memorial Hut
Balance Sheet
As at 31 December 2019

	Note	2019 £	2018 £
Fixed assets			
Land & Buildings	1	200,000	200,000
Current assets			
Bank - BofS Treasurers		47,650	36,286
Bank - SW 7 day access		9,429	9,428
Cash in Safe		0	72
		<u>57,079</u>	<u>45,786</u>
Current liabilities			
Hut fees in advance		(3,465)	(3,251)
Accruals			
		<u>(3,465)</u>	<u>(3,251)</u>
Net assets		253,615	242,535
Represented by:	2		
Capital fund	B/F	231,535	183,099
Reserve Fund	B/F	11,000	11,000
Revaluation Reserve		0	40,000
Surplus / (deficit)		11,080	8,436
		<u>253,615</u>	<u>242,535</u>

1 The building was revalued at market price in 2018 at £200,000.

The building is insured for £500,000 reinstatement and the contents for £11,025

2 The Reserve Fund is shown as a separate component of the Capital Fund

Accounts prepared by Yvonne Clark

John Leftley
 Convenor 2019

J. W. Leftley

Gordon Adshead
 Independent Examiner

H. G. Adshead

Alex MacIntyre Memorial Hut
Income & expenditure account
for the year ending 31st December 2020

	Note	2020	2019
Income		£	£
Booking fees	1	8,463	18,388
Electricity coin meters		124	209
MS grant - towards feasibility study		0	2,500
Covid Small Business Grant	2	10,000	0
Refund of search fee		0	24
Interest		1	1
		18,588	21,122
Expenditure			
Insurance		1,099	1,048
Electricity		3,166	3,268
Water rates		574	530
Refuse collection		93	370
Consumables		12	55
Hut equipment purchase		15	94
Repairs & maintenance		2,175	1,463
Local custodian		690	650
Committee / Wardens		690	1,836
Telephone & Stationery	3	558	220
Booking System		275	275
Book-Keeping		239	233
		9,586	10,041
(Deficit) / surplus		9,003	11,080

1 Breakdown of Booking Fees

Received in previous year	3,465	3,251
Received in current year	5,481	14,513
Booking refunds	(748)	(121)
Safe takings	266	745
	8,463	18,388

- 2 Covid Small Business Grant provided by the Scottish Government via Highland Council
3 Includes the cost of installation of telephone and broadband at the hut

John Leftley
Convenor 2020

J. W. Leftley

Gordon Adshead
Independent Examiner

H. G. Adshead

E

Alex MacIntyre Memorial Hut
Balance Sheet
As at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Land & Buildings	1	200,000	200,000
Current assets			
Bank - BofS Treasurer's		54,712	47,650
Bank - SW 7 day access		9,430	9,429
Cash in safe		0	0
		<u>64,142</u>	<u>57,079</u>
Current liabilities			
Hut fees in advance		(1,066)	(3,465)
Accruals		(458)	
		<u>(1,524)</u>	<u>(3,465)</u>
Net assets		262,618	253,615
Represented by:	2		
Capital fund	B/F	242,615	231,535
Reserve fund	B/F	11,000	11,000
Surplus / (deficit)		9,003	11,080
		<u>262,618</u>	<u>253,615</u>

- 1 The building was revalued at market price in 2018 at £200,000.
In 2020 the building was insured for £500,000 (reinstatement)
contents £11,025, loss of income £5000
- 2 The Reserve fund is shown as a separate component of the Capital fund

Accounts prepared by Yvonne Clark

John Leftley
Convenor 2020

J. W. Leftley

Gordon Adshead
Independent Examiner

H. G. Adshead

E 21-Oct-21

Alex MacIntyre Memorial Hut
Income & expenditure account
for the year ending 31st December 2021

	Note	2021	2020
Income		£	£
Booking fees		5,382	8,463
Electricity Coin Meters		37	124
MS Grant - towards Feasibility Study		0	0
Covid Small Business Support Grant 2		0	10,000
Refund of Search Fee		0	0
Interest		1	1
		5,420	18,588
Expenditure			
Insurance		1,153	1,099
Electricity		1,939	3,166
Water Rates		472	574
Refuse collection		161	93
Consumables		73	12
Hut equipment purchase		4,349	15
Repairs & maintenance		1,016	2,175
Honorarium		630	690
Committee / Wardens		250	690
Telecommunications & Stationery		1,511	558
Booking System		0	275
Book-Keeping		180	239
		11,733	9,586
(Deficit) / surplus		(6,313)	9,003

1 Breakdown of Booking Fees

Received in Previous year	1,066	3,465
Received in Current year	5,244	5,481
Booking Refunds	(993)	(748)
Safe Takings	65	266
	5,382	8,463

2 Covid Small Business Support Grant provided by the Scottish Govt. via Highland Council

John Leftley
Convenor 2021

J. W. Leftley

Gordon Adshead
Independent Examiner

H. G. Adshead

Alex MacIntyre Memorial Hut
Balance Sheet
As at 31 December 2021

	Note	2021	2020
		£	£
Fixed assets			
Land & Buildings	1	200,000	200,000
Current assets			
Bank - BofS Treasurers		50,848	54,712
Bank - SW 7 day access		9,431	9,430
Other Debtors		38	
Cash in Safe		0	0
		60,316	64,142
Current liabilities			
Hut fees in advance		(1,905)	(1,066)
Accruals		(2,107)	(458)
		(4,012)	(1,524)
Net assets		256,305	262,618
Represented by:	2		
Capital fund	B/F	251,617	242,615
Reserve Fund	B/F	11,000	11,000
Revaluation Reserve		0	0
Surplus / (deficit)		(6,313)	9,003
		256,305	262,618

1 The building was revalued at market price in 2018 at £200,000.

In 2019 the building reinstatement was insured for £500,000
reinstatement, contents £11,025, loss of income £5,000

2 The Reserve Fund is shown as a separate component of the Capital Fund

Accounts prepared by Yvonne Clark

John Leftley
Convenor 2021

J. W. Leftley

Gordon Adshead
Independent Examiner
23.03.2022

H. G. Adshead

Alex MacIntyre Memorial Hut
Income & expenditure account
for the year ending 31st December 2022

2022

	Note	2022	2021
Income		£	£
Booking fees		20,378	5,419
Electricity Coin Meters		130	0
Interest		9	1
		20,517	5,420
Expenditure			
Insurance		1,209	1,153
Electricity		3,856	1,939
Water Rates		556	472
Refuse collection		410	161
Consumables		0	73
Hut equipment purchase		0	4,349
Repairs & maintenance		1,327	1,016
Honorarium		600	630
Committee / Wardens		1,321	250
Telephone & Stationery		924	763
Booking System		600	748
Book-Keeping		228	180
		11,030	11,733
(Deficit) / surplus		9,487	(6,313)

1 Breakdown of Booking Fees

Received in Previous year	1,905	1,066
Received in Current year	19,679	5,244
Booking Refunds	(1,667)	(993)
Safe Takings	461	102
	20,378	5,419

John Leftley
Convenor 2022

J.W. Leftley

Ewen Macniven
Independent Examiner

Ewen Macniven

Alex MacIntyre Memorial Hut
Balance Sheet
As at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Land & Buildings	1	200,000	200,000
Current assets			
Bank - BofS Treasurers		64,815	50,848
Bank - SW 7 day access		9,440	9,431
Other Debtors		0	38
Cash in Safe		0	0
		74,255	60,316
Current liabilities			
Hut fees in advance		(7,083)	(1,905)
Accruals		(1,380)	(2,107)
		(8,463)	(4,012)
Net assets		265,792	256,304
Represented by:	2		
Capital fund	B/F	245,305	251,617
Reserve Fund	B/F	11,000	11,000
Revaluation Reserve		0	0
Surplus / (deficit)		9,487	(6,313)
		265,792	256,304

1 The building was revalued at market price in 2018 at £200,000.

In 2019 the building reinstatement was insured for £500,000
reinstatement, contents £11,025, loss of income £5,000

2 The Reserve Fund is shown as a separate component of the Capital Fund

Accounts prepared by Yvonne Clark

John Leftley
Convenor 2022

J.W. Leftley

Ewen Macniven
Independent Examiner
31.10.23

Ewen Macniven