

# **Hunterfield Gothenburg Tavern Trust**

**Financial statements**

**for the Year Ended 5 April 2023**

James Fraser & Co  
Chartered Accountants  
3 Coates Place  
Edinburgh  
EH3 7AA

# **Hunterfield Gothenburg Tavern Trust**

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# **Hunterfield Gothenburg Tavern Trust**

## **Trust information**

### **Trustees**

Henrietta Goffin  
James Muirhead  
Mark Nicholas  
Bill Barclay  
Jennifer McHale  
Laura Malone

### **Trust office**

c/o James Muirhead  
49 Powdermill Brae  
Gorebridge  
Midlothian  
EH23 4HX

### **Accountant**

James Fraser & Co  
Chartered Accountants  
3 Coates Place  
Edinburgh  
EH3 7AA

**Chartered Accountant's Report to the Trustees on the preparation of the Unaudited  
Financial Information of  
Hunterfield Gothenburg Tavern Trust**

In accordance with the terms of our engagement we have prepared for your approval the financial information of Hunterfield Gothenburg Tavern Trust for the year ended 5 April 2023 from the entity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to you, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the financial information of Hunterfield Gothenburg Tavern Trust and state those matters that we have agreed to state to you in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trustees for our work or for this report.

You have approved the financial information for the year and have acknowledged your responsibility for it, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for its compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial information.

James Fraser & Co  
Chartered Accountants  
3 Coates Place  
Edinburgh  
EH3 7AA

Date: .....

# Hunterfield Gothenburg Tavern Trust

## Income and expenditure account for the year ended 5 April 2023

	2023		2022	
	£	£	£	£
<b>Income</b>				
Rental from bakery		4,401		725
Rental from tavern		13,175		7,905
		<u>17,576</u>		<u>8,630</u>
<b>Expenditure</b>				
Insurance	1,796		1,914	
Repairs and maintenance	713		-	
Accountancy fees	570		570	
Legal and professional fees	-		-	
	<u></u>	3,079	<u></u>	2,484
<b>Surplus / (deficit) before taxation</b>		14,197		6,146
Taxation		(2,899)		(1,229)
		<u>11,598</u>		<u>4,917</u>
Donation to Arniston Improvement Trust		(11,598)		(4,917)
		<u>-</u>		<u>-</u>
Transferred from Accumulated Fund ( <i>note 2</i> )		<u>-</u>		<u>-</u>

# Hunterfield Gothenburg Tavern Trust

## Balance sheet as at 5 April 2023

	2023		2022
	£	£	£
<b>Fixed assets</b>			
Tangible fixed assets (note 1)	69,847		69,847
<b>Current assets</b>			
Bank – current account	11,665		6,704
Bank – deposit account	792		792
Due from Arniston Improvement Trust	3,000		-
Prepayments	1,205		1,430
	<hr/> 16,662		<hr/> 8,926
<b>Current liabilities</b>			
Due to Arniston Improvement Trust	11,598		4,917
Other creditors	1,074		1,074
Taxation	2,284		1,229
	<hr/> 14,956		<hr/> 7,220
<b>Net current assets</b>	1,706		1,706
<b>Net assets</b>	<hr/> <hr/> 71,553		<hr/> <hr/> 71,553
<b>Represented by:</b>			
Accumulated fund (note 2)	10,153		10,153
Property fund	61,400		61,400
	<hr/> <hr/> 71,553		<hr/> <hr/> 71,553

22/12/2023

These financial statements were approved by the Trustees on ..... and are signed on their behalf by:

  
**J Muirhead**  
 Trustee

*Henrietta Goffin*  


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**H Goffin**  
 Trustee

# Hunterfield Gothenburg Tavern Trust

## Notes to the accounts for the year ended 5 April 2023

### 1. Tangible fixed assets

	Heritable Property Shop £	Heritable Property Tavern £	Fixtures & Fittings £	Total £
<b>Cost</b>				
At 6 April 2022	8,447	61,400	5,000	74,847
Additions	-	-	-	-
<b>At 5 April 2023</b>	<b>8,447</b>	<b>61,400</b>	<b>5,000</b>	<b>74,847</b>
<b>Depreciation</b>				
At 6 April 2022	-	-	5,000	5,000
Charge for the year	-	-	-	-
<b>At 5 April 2023</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>
<b>Net book value</b>				
At 5 April 2023	8,447	61,400	-	69,847
At 5 April 2022	8,447	61,400	-	69,847

### 2. Accumulated fund

	2023 £	2022 £
Opening balance	10,153	10,153
Surplus / (deficit) for the year	-	-
	<b>10,153</b>	<b>10,153</b>