APPENDIX 1

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	01	2024	To	31	12	2024

OSCR

Office of the Scottish **Charity Regulator**

Reference and administration details

Charity name	Whiteness & Weisdale Public Hall
Other names charity is known by	
Registered charity number	SC013823
Charity's principal address	Caiystane
	Weisdale
	Shetland
	Postcode ZE2 9LQ

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	[redacted]			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The Committee which oversees the daily activity of the Hall has a Constitution and a Feu Charter. The Committee is administered in accordance with the Terms of these documents

Trustee recruitment and appointment

The Trustees at present represent the minimum number required. Appointment and removal of a trustee is by the hall committee and is in accordance with the Constitution.

Objectives and activities

Charitable purposes

Is to provide a facility within the community for all ages where various groups and organisations can meet socially or to hold fundraising events for their own funds.

Summary of the main activities in relation to these objects

The hall is used by a variety of local groups to promote educational needs for the young, and leisure activities and social gatherings for others.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

2024 was an excellent year with the hall being used to full capacity.

All of the regular user groups met for the whole year as normal, and the hall was also used regularly for childrens birthday parties and afternoon teas by various groups for fundraising.

We hosted 3 Wedding at full capacity. All were a great success and very welcome

We were a venue for two sporting trophy presentations.

We were also the venue for several funerals with the closure of many churches.

We were one of the 3 halls hosting the Nesting and Girlsta Up Helly Aa and were also the venue for the local squads dinner dance

The Whalers Association held 2 lunches in the hall in the form of a reunion of ex-Whalers

The hall held a Craft Fair which was well supported and a good fundraiser for the hall

Financial review

Brief statement of the charity's policy on reserves

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. They have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months expenditure.

Actual expenditure for 2024 was £27507 so the target is £6876 to £13753 in general funds. The reserves needed to meet the working capital requirements of the charity and the Trustees, are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. The present level of unrestricted reserves available to the charity is £47204

Donated facilities and services (if any)

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) [redacted]

Full name(s)

Position (e.g. Chair) Trustee

Date 27/02/2025

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts V2

Report to the trustees/members of	**WHITENESS AND WEISDALE PUBLIC HALL**						
Registered charity number	**SC013823**						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2024	to	31	12	2024
Set out on pages	**7-10**						

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 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 [other than that disclosed on the attached page*]

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, and
- 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.

Signed: [redacted]
Name:

Date: 4/6/25

Relevant professional qualification(s) or body (if any): Independent Examiner

Address: Voluntary Action Shetland
Market House
14 Market Street
Lerwick, Shetland, ZE10JP

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

OSCR Office of the Scottish Charity Regulator

Whiteness & Weisdale Public Hall **SC013823**

Receipts and payments accounts

For the period from	Day	Month	Year	to	Day	Month	Year
	01	01	2024	to	31	12	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	10				10	
Legacies					-	
Grants		2,650			2,650	2,000
Receipts from fundraising activities	806				806	893
Gross trading receipts	25,734				25,734	39,122
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	26,550	2,650	-	-	29,200	42,015
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	26,550	2,650	-	-	29,200	42,015
A3 Payments						
Expenses for fundraising activities	790				790	632
Gross trading payments	9,323				9,323	23,825
Investment management costs					-	-
Payments relating directly to charitable activities	14,655	2,650			17,305	5,722
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	88				88	90
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	280
					-	-
A3 Sub total	24,856	2,650	-	-	27,506	30,549
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	24,856	2,650	-	-	27,506	30,549
Net receipts / (payments)	1,694	-	-	-	1,694	11,466
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	1,694	-	-	-	1,694	11,466

APPENDIX 2

Whiteness & Weisdale Public Hall

SC013823

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	45,510				45,510	34,044
	Surplus / (deficit) shown on receipts and payments account	1,694				1,694	11,466
						-	
						-	
	Cash and bank balances at end of year	47,204	-	-	-	47,204	45,510
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Stock In Hand			1,872	2,356
	Debtors			534	595
		Total	-	2,406	2,951

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Cheques Not Cashed		-	2,713
		Total	-	2,713

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trus[redacted]
on behalf of all the trustee[redacted]

Date of approval: 03/06/25

Whiteness & Weisdale Public Hall **SCO13823**

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

Unrestricted funds are used for the running of the hall

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
New Curtains	TWWCC	1	2,650
		Total	2,650

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Whiteness & Weisdale Public Hall SC013823

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Use Of Equipment	10				10	-
					-	-
					-	-
Total	10	-	-	-	10	-
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Tingwall, Whiteness and Weisdale Community		2650	2,650	2000
			-	
			-	
			-	
Total	-	2,650	2,650	2,000
	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Broadband	574				574	331
Insurance	2,413				2,413	2,281
Fire Extinguishers Service	59				59	59
Broadband and Wifi Installation	-				-	2,311
Membership VAS	35				35	30
Personal License Training	-				-	20
Water Charges	523				523	481
New Card Machine	-				-	209
Electricity	4,276				4,276	-
AC System Service	480				480	-
New Curtains	192	2,650			2,842	-
Repairs	2,734				2,734	-
Replacement items for hall	755				755	-
Rubbish Collection/Salt Bin	189				189	-
Cleaning	1,757				1,757	-
PAT Testing	454				454	-
GAS	214				214	-
Total	14,655	2,650	-	-	17,305	5,722

Supplementary Monitoring Return

OSCR
Office of the Scottish Charity Regulator

Charity Number

SC013823

How to fill out this Monitoring Return

Please place a single '0' on all lines where the answer is nil, blank or not applicable. Figures should be in whole pounds only. Where a figure is negative, write a minus sign through the + box. Please do not use brackets. Guidance notes and a glossary are available at www.oscr.org.uk. Words in italics are explained in the glossary.

Type of accounts

Are the accounts you have prepared? Receipts and Payments ☑ Fully Accrued ☐

If you prepare consolidated accounts, please use these figures.

Section A - Financial information

Please complete this section by referring to the signed accounts for this *accounting period*. The guidance notes help with this section. For gross incomes under £250,000, do not complete questions A1-A6 and A8-A14.

Breakdown of incoming resources

A1 - Total donations, *fundraising* and legacies	£
A2 - Interest and investment income, not including disposal proceeds or revaluations	£
A3 - Total Government funding	£
A4 - Income from trading in order to raise funds	£
A5 - Income from a charitable activity	£
A6 - Other incoming resources	£
A7 - Total incoming resources as per the accounts	£ 29,200

(This figure should agree with the Gross Income provided in the Annual Return)

Breakdown of resources expended

A8 - Cost of generating voluntary funds (will be compared to A1)	£
A9 - Cost of generating other funds, including Investment Manager's fees, obtaining public sector funding	£
A10 - Cost of trading in order to raise funds (will be compared to A4)	£
A11 - Cost of charitable activities	£
A12 - Grants and donations made	£
A13 - Governance costs	£
A14 - Other	£
A15 - Total resources expended as per the accounts	£ 27,506

(This figure should agree with the Gross Expenditure provided in the Annual Return)

Balance sheet/ Statement of balance

(If you prepare receipts and payments accounts provide figures for A16 and A25 only)

A16 - Cash and Bank balances	£	47,204
A17 - Debtors	£	
A18 - Other current assets	£	
A19 - Liabilities payable within one year	£	
A20 - *Net current assets* (=A16 + A17 + A18 - A19)	£	
A21 - Fixed Assets	£	
A22 - Investments	£	
A23 - Long-term liabilities	£	
A24 - Total Funds (A20 + A21 + A22 – A23)	£	
A25 - Of which the Unrestricted Funds (included within A24) are:	£	

Other details

A26 - Are the figures provided in section A from 'consolidated' ('group') accounts? (see www.oscr.org.uk for definition) Yes ☐ No ☑

Section B - Questions about fundraising

The online guidance notes help with this section. Check with the glossary for words in italics.
All charities **must** answer questions **B1, B2 and B4.**

B1 - Did the charity engage in *fundraising*? Yes ☑ No ☐

B2 - Did the charity use paid agencies for *fundraising*, or for donor recruitment? Yes ☐ No ☑

Only answer question B3 if you answered 'Yes' to question B2

B3 - Is all the money payable to such agencies in the year for work done included in the cost of generating voluntary funds in section A? Yes ☐ No ☐

B4 must be answered

B4 - Were you aware during the *accounting period* of any fundraising that was carried out in the charity's name or for its benefit that did not result in the funds being received by the charity? Yes ☐ No ☑

Section C - The charity trustees

Please answer all questions in Section C

For the number of charity trustees given at question four of the Annual Return:

C1 - How many of these normally reside in Scotland? 3
(If a charity trustee's main home is in Scotland he or she should be included in this number, even if he or she was away for much of the accounting period.)

C2 - During the accounting period how many of the charity trustees were paid a fee or a salary by the charity or by a related body whether this was for work undertaken as a charity trustee or not? 0

Section D - Payments to charity trustees

For sections D and E you should answer in respect of all charity trustees who served at any time during the *accounting period* and also include any persons, companies, or other bodies connected with them. Also in questions D1 - D6 of this section and all of Section E 'the charity' includes any related body. Please read the questions in section D carefully, the amounts stated should include all amounts received by the charity trustees for the reasons given, not simply as a result of them being charity trustees. Amounts in whole pounds please. Check the glossary for words in italics.

Please answer every question in this section. We may reissue this form if any items are left blank. Where the answer to any question in this section is nil/none, please enter '0'. Even if such items have been omitted from the charity's accounts they should still be included here on the form.

State the total amounts paid to the charity trustees during the accounting period:

D1 - In settlement of personal outlays including travel, meals, training, accommodation and telephone, incurred in any capacity (not just for main board attendance). Do not include payments made in respect of non- personal purchases made on behalf of the charity.	£ , , 0
D2 - For professional services provided to the charity.	£ , , 0
D3 - For any other work done for the charity including salaries, wages and honoraria *paid* to the charity trustees.	£ , , 0
D4 - For any other reason, excluding direct reimbursement for purchases, and items dealt with in section E.	£ , , 0
D5 - Does the *governing document* give authority for the payments made to *charity trustees* declared in questions D2 to D4?	Yes ☐ No ☐ N/A ☑

(If payments have been declared in questions D2, D3, or D4 and you are marking No in D5, please provide a written explanation. If no payments are declared in questions D2, D3 or D4 mark N/A - not applicable)

D6 - Please state the largest amount owed to the charity by any one *charity trustee* at any time in the year (if not applicable enter '0').	£ , , 0

Section E - Transactions with charity trustees

Please see the note at the beginning of section D. *Property* is land or buildings, and assets such as vehicles and computers. **Please answer every question in this section. We will contact you about any items that are left blank. If nil/none, please put '0'.**

E1 - The total the charity received for all property sold to charity trustees in the accounting period.	£ , , 0
E2 - The approximate total value of property given to charity trustees during the accounting period.	£ , , 0

E3 - The total the charity paid for all property purchased from charity trustees during the accounting period.	£ , , 0		
E4 - Was all property bought from, or sold to, charity trustees advertised and sold on the open market?	Yes ☐	No ☐	N/A ☑
E5 - The total amount paid to any charity trustee during the accounting period in respect of occupation of any land or buildings belonging to the charity trustee.	£ , , 0		
E6 - Have any services, including the use of land, buildings or motor vehicles, been made available during the accounting period by the charity to one or more charity trustees (other than as one of the charity's beneficiaries)? If this service is a part of a contract of employment, please mark No. If Yes, please provide a written explanation.	Yes ☐	No ☑	

Section F - Research

F1 - During the accounting period, did the charity trustees discuss the charity's finances at the majority of trustee meetings?	Yes ☐	No ☑

Certification

Please complete the declaration on the Annual Return Form