

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	April	2025	To	31	March	2026

Reference and administration details

Charity name	SHETLAND BEREAVEMENT SUPPORT SERVICE		
Other names charity is known by			
Registered charity number	SCO37783		
Charity's principal address	Market House		
	14 Market Street		
	LERWICK		
	Shetland	Postcode	ZE1 0JP

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
1	Donald Anderson	Vice Chair		
2	Rita Rendall	Chair		
3	Cynthia Polson	Treasurer		
4	Kathleen McArthur	Secretary		
5	Mia Hughson	Committee member	Resigned 04/06/25	
6	Kathryn Lomax	Committee member		
7	Rhona McArthur	Committee member	Resigned 03/09/25	
8	Victoria Mouat	Committee member	Appointed 01/10/25	
9	Christine Hughson	Committee member	Appointed 04/02/26	
10				
11				
12				
13				
14				
15				
16				

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

Shetland Bereavement Support Service was accepted as a charitable unincorporated association on 5th February 2007 and is governed by a constitution which was amended on 5th October 2011, 6th November 2013, 1st April 2015, 1st June 2016, 2nd August 2017 and 4th December 2019.

Trustee recruitment and appointment

Trustees are appointed at the Annual General Meeting and shall not exceed the maximum number of 15. Individuals aged 16 years and over and permanent resident of the Shetland Islands with an interest in supporting and furthering the aims of the charity are eligible to become Trustees.

Objectives and activities

Charitable purposes

Our purpose, as recorded in our constitution, is a credible and confidential bereavement support service for Shetland residents who have been affected by the death of someone close and need care and support.

Summary of the main activities in relation to these objects

The Service launched in April 2007 and provides a counselling, support service to clients who either self refer or are referred by professional agencies.

- Volunteer Support Workers provide a one to one counselling support service to adult clients. We also provide a support service to children who have been bereaved.
- Fundraising activities undertaken throughout the year.
- Provide training for new volunteer support workers. Support existing support workers with ongoing CPD and training.
- Information leaflets distributed to local health centres, ministers, hospitals, undertakers and other relevant areas. Notepads with our contact details are provided free of charge at local community events throughout Shetland.

Achievements and performance

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

The Trustees are pleased to report that SBSS has met its objective of providing a bereavement support service to the people of Shetland. Demand continues to be high for the service, with a waiting list in place at year end.

SBSS continues its partnership working with Shetland CLAN, Mind Your Head, Shetland Recovery Hub, Shetland Family Centre and Shetland Sands (still birth and neo natal death), as well as ongoing connections with NHS Mental Health Team and Shetland NHS Health Improvement Team.

Donations totalled £48,213 – thank you to all the local businesses and people who generously donated to the service. The Community Mental Health & Wellbeing Fund (CMHW) has awarded £5,000 to continue group support in Lerwick.

Other sources of funding continue to be sought to ensure the viability of the service going forward. This year saw SBSS receive year two funding of a three year funding award with a National Lottery Improving Lives Grant of £38,296.

Main achievements in 2025-26 include:

- 87 clients supported on a one to one basis.
- 552 support sessions offered to clients
- 12 bereaved families applied for memory boxes, directly supporting 41 family members.
- Website continues to be updated and information added
- Hosted re-connector day for all volunteers with the service, offers training and networking
- Life After Loss (group support) offering fortnightly sessions in Lerwick
- Took part in YPI and supported 3 groups. Successfully won with Sandwick High School.
- Delivered 1 Wave after Wave (post suicide support) training workshop
- 3 support workers completed their children & young people training with CRUSE.
- 5 new volunteers recruited as support workers

Our social media and website continue to raise awareness of our service and are useful tools when promoting events and training courses.

The service is represented on the Shetland Mental Health Partnership and Third Sector Forum. It is important that our service is recognised by statutory bodies. SBSS continues to have positive connections with the NHS Chaplain, SIC Psychological Services and the local Community Mental Health Team.

And last, but not least, the Committee would like to thank its volunteers for all their hard work, time and commitment over the last year – the service could simply not run without them.

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 held by the charity should be between 3 to 6 months of expenditure. However, the trustees recognise this sum may only be achieved by building on reserves through operating surpluses that may be subject to funder grant condition restraints.

Details of any deficit

N/A

Donated facilities and services (if any)

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)



Full name(s)

DONALD ANDERSON

Position (e.g. Chair)

CHAIR

Date

1/7/20

APPENDIX 3



Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Independent examiner's report on the accounts v2					
	Shetland Bereavement Support Service					
	SCO37783					
	Period start date				Period end date	
Day	Month	Year		Day	Month	Year
01	04	2025	to	31	03	2026
7-12						
Respective responsibilities of trustees and examiner Basis of independent examiner's statement Independent examiner's statement	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. 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. In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*] - 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.					
Signed: Name: Relevant professional qualification(s) or body (if any): Address:	 Michelle Hughson Independent Examiner Voluntary Action Shetland Market House 14 Market Street Lerwick ZE1 0JP			Date: 21/7/26		

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**

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1st	April	2025		31st	March	2026

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	48,213				48,213	10,801
Legacies					-	
Grants	500	44,421			44,921	53,683
Receipts from fundraising activities	2,014				2,014	
Gross trading receipts					-	
Income from investments other than land and buildings	1,110				1,110	957
Rents from land & buildings					-	
Gross receipts from other charitable activities	55	5			60	670
A1 Sub total	51,892	44,426	-	-	96,318	66,111
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	51,892	44,426	-	-	96,318	66,111
A3 Payments						
Expenses for fundraising activities					-	20
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,249	46,110			48,359	51,953
Grants and donations					-	
Governance costs:					-	
Audit / independent examination		132			132	88
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	2,249	46,242	-	-	48,491	52,061
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	2,249	46,242	-	-	48,491	52,061
Net receipts / (payments)	49,643	(1,816)	-	-	47,827	14,050
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	49,643	(1,816)	-	-	47,827	14,050

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	36,846	9,050			45,896	31,846
	Surplus / (deficit) shown on receipts and payments account	49,643	(1,816)			47,827	14,050
						-	
						-	
	Cash and bank balances at end of year	86,489	7,234	-	-	93,723	45,896
	(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					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	

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

Signature	Print Name	Date of approval
	DONALD ANDERSON	11/7/26

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)**Unrestricted Funds****General Fund** - used to fund the support service and running costs.**YPI** - £500 to use for the Memory Box Service. Funds can roll on year to year until spent.
(Note: this is an unrestricted donation, but designated for memory boxes)**Restricted Funds****National Lottery community Fund** - Improving Lives - 3 year grant (2024-27) to fund operating costs of the service. Underspend at year end 2026 can be carried forward into 2026-27.**CMHW Fund Yr2** - £2,476 carried forward. Funding to fund the research, development and delivery of new post suicide training. Funds all spent at year end.**CMHW Fund Yr4** - £4,000 awarded for Lerwick Life After Loss Group operating costs. To be spent by March 2026**CMHW Fund Yr5** - £5,000 awarded for Lerwick Life After Loss Group, operating costs and new resource boxes. To be spent by 31 March 27.**TESCO Groundwork** - £1,500 awarded. £1,125 received in 25-26, remainder to be paid in 26-27.
£1,200 to be spent on memory boxes, £300 to be spent on C&YP resources. Funds to be spent by 15/02/27.**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

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
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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
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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

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Shetland Bereavement Support Service

SC037783

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 £
Donations - Facebook	245				245	
Donation - T Tait	100				100	
Donation - Sandwick Shop	189				189	
Donation - J Raymond	45,235				45,235	
Donation - M Tait	75				75	
Donation - Manson Family	440				440	1,805
Donation - Justgiving	1,004				1,004	860
Donation - Exercise Bike	50				50	
Donations - Enquest					-	1,000
Donation - Brae Co-Op	250				250	
Donations- Collection Tins					-	132
Donation - YPI		500			500	5,500
Donation - Summers Funeral	450				450	
Donation - J Stewart					-	250
Donatio - J Hunter Foundation					-	1,000
Donation - various	85				85	124
Donation - G Cross	90				90	50
Donation - Donald Anderson Band					-	80
Total	48,213	500	-	-	48,713	10,801

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
CMHW Yr 3			-	
CMHW Yr 4			-	4,000
CMHW Yr 5		5,000	5,000	
National Lottery - Improving Lives		38,296	38,296	48,183
TESCO - Groundwork		1,125	1,125	
Delting CC			-	1,500
YPI	500		500	
Total	500	44,421	44,921	53,683

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 £
MQTA / B&L Training					-	
Wave After Wave Training					-	630
Constellations Training					-	40
Uncashed Chq	55					
Refund		5			5	
Total	55	5	-	-	5	670

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 £
Training of volunteers in bereavement support		4,352			4,352	210
Rent		828			828	498
ICT & Zoom		1,903			1,903	2,276
Insurance		1,322			1,322	1,245
Memberships & Data Commissioner		137			137	203
Volunteer Expenses		3,609			3,609	5,790
Supervision		5,436			5,436	6,342
Advertising		1,165			1,165	981
Admin Assistant & Admin costs		19,521			19,521	15,527
Children's Training					-	3,900
Reconnector/Training / CPD		923			923	1,391
Stationery		360			360	266
copier/postage		105			105	69
Memory Boxes	2,249				2,249	1,327
Life After Loss Group					-	3,976
Misc		9			9	13
Room Refurbishment		1,140			1,140	3,860
CMHW Expenses		4,254			4,254	2,223
Wave After Wave Training		235			235	892
Resources		811			811	964
Total	2,249	46,110	-	-	48,359	51,953

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1	Unrestricted fund 2				
	General	YPI (designated for Memory Boxes)			Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	48,213				48,213	10,801
Legacies					-	
Grants		500			500	
Receipts from fundraising activities	2,014				2,014	
Gross trading receipts					-	
Income from investments other than land and buildings	1,110				1,110	957
Rents from land & buildings					-	
Gross receipts from other charitable activities	55				55	670
Sub total	51,392	500			51,892	12,428
Receipts from asset & investment sales						
Proceeds from sale of fixed assets						
Proceeds from sale of investments						
Sub total						
Total receipts	51,392	500				
Payments						
Expenses for fundraising activities					-	20
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities		2,249			2,249	1,907
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	2,249	-	-	2,249	1,927
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	2,249	-	-	2,249	1,927
Net receipts / (payments)	51,392	(1,749)	-	-	49,643	10,501
Transfers to / (from) funds						
Surplus / (deficit) for year	51,392	(1,749)	-	-	49,643	10,501

Nature and purpose of funds

General Fund - used for general expenditure.

YPI Memory Boxes - unrestricted donation designated for Memory Boxes. Underspend can roll on year to year until spent.

Shetland Bereavement Support Service

SC037783

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1	Restricted fund 2	Restricted fund 3	Restricted fund 4	Restricted fund 5	Total restricted funds	Total restricted funds last period
	CMHW Fund Yr 2 (Wave After Wave)	CMHW Funds Yr4 (Life After Loss - Lerwick)	CMHW Funds Yr5 (Life After Loss - Lerwick)	Lottery Improving Lives	TESCO Groundwork		
Receipts							
Donations						-	
Legacies						-	
Grants			5,000	38,296	1,125	44,421	53,683
Receipts from fundraising activities						-	
Gross trading receipts						-	
Income from investments other than land and buildings						-	
Rents from land & buildings						-	
Refunds						-	
Gross receipts from other charitable activities				5		5	
Sub total	-	-	5,000	38,301	1,125	44,426	53,683
Receipts from asset & investment sales							
Proceeds from sale of fixed assets						-	
Proceeds from sale of investments						-	
Sub total	-	-	-	-	-	-	-
Total receipts	-	-	5,000	38,301	1,125	44,426	53,683
Payments							
Expenses for fundraising activities						-	
Gross trading payments						-	
Investment management costs						-	
Payments relating directly to charitable activities	253	4,000		41,857		46,110	50,046
Grants and donations						-	
Governance costs:						-	
Audit / independent examination				132		132	88
Preparation of annual accounts						-	
Legal costs						-	
Sub total	253	4,000	-	41,989	-	46,242	50,134
Payments relating to asset and investment movements							
Purchases of fixed assets						-	
Purchase of investments						-	
Sub total	-	-	-	-	-	-	-
Total payments	253	4,000	-	41,989	-	46,242	50,134
Net receipts / (payments)	(253)	(4,000)	5,000	(3,688)	1,125	(1,816)	3,549
Transfers to / (from) funds							
Surplus / (deficit) for year	(253)	(4,000)	5,000	(3,688)	1,125	(1,816)	3,549

Nature and purpose of funds

CMHW Fund Yr 2 - Opening Balance of £253. Funds all spent, fund closed.

CMHW Fund Yr 4 - Opening Balance of £4,000. Funds all spent, fund closed.

CMHW Fund Yr 5 - Awarded £5,000. No expenditure. £5K to carry forward into 26-27, funds to be spent by 31/03/27

National Lottery Improving Lives Fund - 3 year grant awarded to fund operational activity of the charity. 2025-26 Yr 2 - received £38,296, small income from refund of £5, plus carry forward balance of £4,796; expenditure of £41,989, leaving an underspend of £1,109 at year end. Agreed with funder to roll forward into 2026-27.

TESCO Groundwork - Received £1,125 in 25-26. Funds to be spent by Feb 27. Balance to carry forward into 26-27.