SKELD PIER TRUST

SC012275

TRUSTEES' REPORT AND UNAUDITED FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

SKELD PIER TRUST
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

SCOTTISH CHARITY NAME: SKELD PIER TRUST

SCOTTISH CHARITY NUMBER: SC012275

CURRENT TRUSTEES

N Fraser
B Kelly
J Scott
I Gray

OFFICE BEARERS

I Gray	Chair
K Fraser	Secretary
D Hammond	Treasurer

CONTACT ADDRESS:

Greenvale
Reawick
Shetland
ZE2 9NJ

RECRUITMENT AND APPOINTMENT OF TRUSTEES:

By election at annual general meeting

GOVERNING DOCUMENT:

Skeld Pier Trust Constitution

WEBSITE

www.skeldpier.uk

SKELD PIER TRUST
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

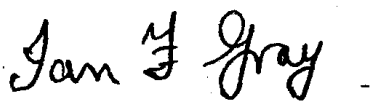
OBJECTIVES:
(as set out in the constitution) To maintain and manage the pier at Skeld for the benefit of the community of Skeld and of neighbouring districts in the parish of Sandsting.

ACTIVITIES & ACHIEVEMENTS
The Skeld pier has been in daily use since the days of the cod fishing in the 19th century and has completed the upgrade of the facilities at Skeld Pier.

TRUSTEE REMUNERATION AND EXPENSES:
The trustees did not receive any remuneration nor expenses during the year.

RESERVES POLICY, FINANCIAL REVIEW AND PLANS FOR THE FUTURE
As a result of the grants aid and donations for the year, Skeld Pier Trust held unrestricted funds of £3,427.90 at 31 December 2025.
The trustees believe this is sufficient to continue to run the trust in the coming year. Going forward into 2026 the Trust intends to repay any loans and continue business activities to ensure the financial viability of the Skeld Pier Trust.

Approved by the trustees and signed on their behalf:

Trustee 

Date 14/10/2026

SKELD PIER TRUST
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR TO 31 DECEMBER 2025

	2025	2024
RECEIPTS		
Pier Charges/Donations	1,800	1,950
Grants	150	
Loans		
TOTAL RECEIPTS	**1,950**	**1,950**
PAYMENTS		
Crown Estate Rental		90
Bank charges/interest	115	94
Telecoms		
Insurance	660	828
Repairs		705
Heat, light, power		783
Capital expenditure:Pier and Aquarium		
TOTAL PAYMENTS	**775**	**2,500**
Surplus/(Deficit) for the year	**1,175**	**(550)**

SKELD PIER TRUST STATEMENT OF
BALANCES AS AT 31 DECEMBER
2025

BANK AND CASH IN HAND

Opening bank balance at 01 January 2025	2,251
Surplus per receipts and payments account	1,175
Closing bank balance at 31 December 2025	**3,426**

Represented by:

RESERVES

Unrestricted general funds	**3,426**

All funds are unrestricted

Approved by the trustees and signed on their behalf by:

Trustee Jan J Gray

Date 14/10/2026

SKELD PIER TRUST
NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2025

TRUSTEE REMUNERATION AND EXPENSES

None of the trustees received any remuneration or expenses in **the year.**

Independent examiner's Report to the Trustees of theSkeld Pier Trust

I report on the accounts of the charity for the year ended 31 December 2025, which are set out on pages 1 to 5

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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

1. which gives me reasonable cause to believe that in any material respect the requirements:
   • to keep accounting records in accordance with Section 44(11 (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
   • to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met,
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: RUTH ANDERSON

Relevant Professional qualification/professional body: HNC BUSINESS

Address: LHD LTD
MAIR'S QUAY, HOLMSGARTH, LERWICK, SHETLAND, ZE1 0PW

Date:
14/10/26