

APPENDIX 1

OSCR

Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	01	2025	To	31	12	2025

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Bigton Community Hall Trust

SC008633

Hiraeth

Bigton

Shetland

Postcode ZE2 9JA

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	Mr James Budge			
2	Mr John Sinclair			
3	Mr Alan Tait			
4	Mrs M Andreas	Chair		
5	Mr D Smith	Vice Chair		
6	Mrs A Smith	Secretary		
7	Ms M Kerry	Treasurer		
8	Mrs A Fordyce			
9	Mrs D Fullerton			
10	Mr G Dow			
11	Ms D Shah			
12	Mrs J McDiarmid			
13	Mrs P Parham			
14	Mrs L Simpson			
15	Mrs M Smith			
16	Mr C Tait			
17	Mrs J Tait			
18	Mrs H Work			
19	Mrs L Whittall			
20	Mr A Armitage			
21	Mr Alan Murdoch			
22	Mr J Stevenson			

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	Trust deed
Trustee recruitment and appointment	Two Elected members and one co-opted member of the Committee shall retire annually in rotation at the AGM but shall be eligible for re-election. On the first two occasions the members to retire would be chosen (failing agreement) by lot.

Objectives and activities

Charitable purposes	The maintenance and management of the facilities provided at the Bigton Community Hall, Bigton, Shetland. The facilities are provided for the benefit of the Bigton Community
Summary of the main activities in relation to these objects	Provide a venue for community groups to meet and undertake activities. Provide a venue for delivery of community music and drama events. Provide a venue for community weddings and funerals. Provide a venue for community gatherings and dances. Provide hall teas for the purpose of community gathering and fundraising for the Hall. SMUHA - South Mainland Up Helly Aa.

Achievements and performance

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

The principal activity during 2025 was the successful completion of the Hall roof replacement project. This major investment included the replacement of the roof and associated structural elements, the extension of the roof space to provide valuable additional storage, and significant improvements to the building's insulation. These enhancements have safeguarded the Hall's structure while reducing future heating and maintenance costs, ensuring the building remains fit for purpose for many years to come.

Despite the considerable disruption caused by these works, the Hall continued to operate throughout the year. We were pleased to maintain all our regular activities and host a wide range of community events, including SMUHA, two wedding receptions, cruise ship lunches, Wool Week activities and the Hall's regular programme of community hires such as 500 Club gatherings, band rehearsals, drama practice, children's parties.

The roof replacement project and the fundraising activities required to replenish the Hall's reserves demanded a significant commitment of time and effort from members of the Hall Committee. As a result, the Committee was unfortunately unable to convene an Annual General Meeting during the year. The Committee remained fully engaged in the governance and day-to-day management of the Hall throughout this period and intends to return to its normal AGM schedule.

Financial review

Brief statement of the charity's policy on reserves

Reserves are held to cover 12 months' running costs and to provide sufficient funds to meet long term maintenance requirements. The current level of reserves should ensure that the hall can continue to operate on the present basis and remain a valuable asset for the Bigton Community.

Details of any deficit

The Hall's opening balance was £78,235, and the closing balance was £23,729, resulting in a deficit of **£54,506**. This deficit arose because, through prudent financial management over several years, the Hall had built up a significant capital reserve specifically to contribute towards the future replacement of the Hall roof. Although the Hall was successful in securing a substantial grant from the Coastal Communities Fund towards the project, the grant required match funding. And, as the project progressed additional works were identified. The accumulated capital reserves were therefore used for their intended purpose, enabling the Hall to meet the funding shortfall and complete the roof replacement. This reduction in reserves reflects a planned investment in a major capital project rather than an operational deficit.

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) <i>OSCR will accept digital or typed signatures</i>	Mary Andreas	Michele Kerry
Full name(s)	Mary Elizabeth Andreas	Michele Kerry
Position (e.g. Chair)	Chair	Treasurer
Date	24/7/26	24/7/2026

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts v2					
Report to the trustees/members of Registered charity number	Bigton Community Hall						
	SC008633						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2025	to	31	12	2025
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. 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 Charities Accounts (Scotland) Regulations 2006. 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 accounts.						
Independent examiner's statement	In the course of my examination, no matter has come to my attention - 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:					Date:	11 th September 2026	
Name:	Ellen Hughson						
Relevant professional qualification(s) or body:	ACIE; Associate						
Address:	Voluntary Action Shetland,						
	Market House, 14 Market Street						
	Lerwick, ZE1 0JP						

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**

Bigton Community Hall

SC008633



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2025		31	12	2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	1,173				1,173	1,018
Legacies					-	
Grants	-	93,750			93,750	1,855
Receipts from fundraising activities	8,583				8,583	10,208
Gross trading receipts					-	
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	64,606				64,606	36,708
Loan		30,000			30,000	
A1 Sub total	74,362	123,750	-	-	198,112	49,789
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	74,362	123,750	-	-	198,112	49,789
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	25,119	196,110			221,229	37,633
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	140				140	120
Preparation of annual accounts					-	
Legal costs					-	
Loan		30,000			30,000	
					-	
A3 Sub total	25,259	226,110	-	-	251,369	37,753
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	1,250				1,250	
Purchase of investments					-	
A4 Sub total	1,250	-	-	-	1,250	-
Total payments	26,509	226,110	-	-	252,619	37,753
Net receipts / (payments)	47,853	(102,360)	-	-	(54,507)	12,036
A5 Transfers to / (from) funds	(102,360)	102,360			-	
Surplus / (deficit) for year	(54,507)	-	-	-	(54,507)	12,036

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	78,235				78,235	66,199
	Surplus / (deficit) shown on receipts and payments account	(54,507)				(54,507)	12,036
						-	
						-	
	Cash and bank balances at end of year	23,728	-	-	-	23,728	78,235
	(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	Building			239,108	239,108
	Equipment			40,513	39,263
	Table tennis tables and sound system			6,985	6,985
	Bar Stock			1,534	4,044
	Total		-	288,140	289,400

	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		-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
Michele Kerry	Michele Kerry	24/07/2026

Section C Notes to the Accounts

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

The maintenance and management of the facilities provided at the Bigton Community Hall, Bigton, Shetland. The facilities are provided for the benefit of the Bigton Community.

Restricted Funds

SIC £93,750 awarded towards roof repairs. Funds all spent at year end.

SCT £30,000 bridging loan for roof repairs. Loan repaid at year end.

£102,360 Bigton Hall Funds designated to cover remaining roof repair expenditure.

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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Authority under which paid

£

C3b Trustee remuneration - details

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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Number of trustees

£

C4b Trustee expenses - details

C5 Transactions with trustees and connected persons

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

C6 Other information

Bigton Community Hall

SC008633

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	1,173				1,173	1,409
					-	
					-	
					-	
Total	1,173	-	-	-	1,173	1,409

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Dunrossness Community Council	-		-	1,755
Voar Redd up	-		-	100
Shetland Islands Council		93,750	93,750	
			-	
Total	-	93,750	93,750	1,855

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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 £
Bank interest	412				412	1,555
Bar sales	4,552				4,552	10,501
Catering Income	21,871				21,871	19,142
Hall Hires	5,781				5,781	4,410
VAT refund	31,990				31,990	1,100
					-	
					-	
Total	64,606	-	-	-	64,606	36,708

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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 £
Legal and Professional fees	727				727	2,497
Cleaning and Maintenance	2,754				2,754	1,459
Dues and Subscriptions	849				849	1,083
Utility costs	5,976				5,976	7,086
Insurance	2,085				2,085	1,989
Miscellaneous costs	1,085				1,085	-
Food and Bar supplies	7,461				7,461	14,116
Stock assets	-				-	6,985
VAT payments	4,182				4,182	2,401
Postage	-				-	18
Roof repairs		196,110			196,110	
Total	25,119	196,110	-	-	221,229	37,633

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