

**Trustees' Annual Report for the period**

Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	03	2025	To	28	02	2026

Office of the Scottish Charity Regulator

Reference and administration details**Charity name**

Friends of Fetlar Kirk

Other names charity is known by**Registered charity number**

SC049949

Charity's principal address

Fetlar Kirk

Fetlar

Shetland

Postcode ZE2 9DJ**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	Ruth Booth	Chair		
2	Sue O'Dell	Secretary	Appointed 08/11/25	
3	Chris Bolton	Treasurer	Appointed 08/11/25	
4	Tim O'Dell	Safeguarding Officer		
5	Janet Kelly			
6	Graham Booth		Co-Opted 13/11/25	
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				

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
Juliet Bellis (Treasurer)	01/03/25 – 08/11/25
Barbara Herman (Secretary)	01/03/25 – 08/11/25

Structure, governance and management

Type of governing document

SCIO constitution

Trustee recruitment and appointment

The initial trustees were reappointed at the first Annual General Meeting of the charity held on 27 November 2021. Thereafter, Trustees appointed on an annual basis at Annual General Meeting.

Objectives and activities

Charitable purposes

- (1) The advancement of education
- (2) The advancement of religion
- (3) The advancement of citizenship or community development
- (4) The advancement of the arts, heritage, culture or science

Summary of the main activities in relation to these objects

Providing a Kirk for weekly services and worship.
Use of the space for displaying visitor information on the Kirk, local area and wildlife.
Use of the space for community concerts and events.

Achievements and performance

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

Maintenance and repair is an ongoing issue for the Kirk. An architect has been employed to advise on repair work required. Funding was secured and emergency repairs were carried out, enabling the Kirk to re-open to the public for the summer season.

The architect has also advised a new roof is required to prevent further damage to the building. Planning permission and a building warrant have been sought. Trustees are actively seeking funding for this considerable and costly work, estimated at around £350K.

Fetlar Community Council have kindly granted £1,440 towards new heating for the kirk, and radiators have been purchased and installed.

The Kirk has continues to offer weekly services, including a monthly Episcopalian Eucharist and a Catholic Mass. There have been 2 Church of Scotland services over the year but we have been told that until a minister is appointed we will not be offered a further service by the Church of Scotland. There has been 1 funeral held in the kirk.

The kirk has continued to be open to visitors with an exhibition area. This year there was an exhibition of beautiful banners made by Jacqui Parkinson, and a concert given by Mike Holroyd.

The Kirk continues to be an important building within the Fetlar community and thankyou to all who contribute towards its maintenance and future.

Financial review

Brief statement of the charity's policy on reserves

The regular outgoings of the charity (insurance and electricity) amount to approximately £1,900 per annum and the charity's policy is to maintain the bank balance at that level as a minimum.

Details of any deficit

N/A

Donated facilities and services (if any)

None.

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)

CHRIS BOLTON

Position (e.g. Chair)

TREASURER

Date

3.9.2026

OSCr

Office of the Scottish Charity Regulator

	Independent examiner's report on the accounts v2						
Report to the trustees/members of	Friends of Fetlar Kirk						
Registered charity number	SC049949						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	03	2025	to	28	02	2026
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 [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:					Date:	4 th September 2026	
Name:	Ellen Hughson						
Relevant professional qualification(s) or body:	ACIE: Associate						
Address:	Voluntary Action Shetland						
	Market House, 14 Market Street,						
	Lerwick, Shetland, 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**

Friends of Fetlar Kirk

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Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	03	2025		28	02	2026

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	20,483				20,483	4,165
Legacies					-	-
Grants		10,140			10,140	1,268
Receipts from fundraising activities					-	362
Gross trading receipts					-	-
Bank Loan		7,500				
Income from investments other than land and buildings	76				76	106
Rents from land & buildings					-	275
Gross receipts from other charitable activities	3,704				3,704	-
					-	-
A1 Sub total	24,263	17,640	-	-	41,903	6,176
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	24,263	17,640	-	-	41,903	6,176
A3 Payments						
Expenses for fundraising activities					-	107
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	21,661	17,273			38,934	3,107
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	95				95	88
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	21,756	17,273	-	-	39,029	3,302
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	21,756	17,273	-	-	39,029	3,302
Net receipts / (payments)	2,507	367	-	-	2,874	2,874
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	2,507	367	-	-	2,874	2,874

Section B Statement of balances

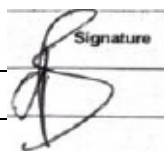
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	6,871	40			4,037	4,037
	Surplus / (deficit) shown on receipts and payments account	2,507	367			2,874	2,874
						-	
						-	
	Cash and bank balances at end of year	9,378	407	-	-	9,785	6,911
	(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	Fetlar Kirk		20,000	20,000	20,000
		Total	20,000	20,000	20,000

	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


Print Name

Date of
approval

CHRIS BOLTON

2.9.26

Section C Notes to the Accounts

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

Unrestricted Funding

General fund - to cover all charitable activities.

Restricted Funding

Fetlar Community Council - £40 (carry forward) towards refurbishment of the Kirk.

Fetlar Community Council - £1,440 towards new heating for the Kirk.

Churches Trust - £8,700 towards repair/refurbishment of the Kirk.

Bank Loan - £7,500 towards repair/refurbishment of the Kirk.

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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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

Friends of Fetlar Kirk

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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	18,302				18,302	3,452
Gift Aid	2,181				2,181	713
					-	
					-	
Total	20,483	-	-	-	20,483	4,165
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
Fetlar Community Council		1,440		1,440	1,268
Churches Trust		8,700		8,700	
				-	
				-	
Total	-	10,140		10,140	1,268
	-	-		-	-

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 £
SSE Refund	190				190	
VAT Refund	3,514				3,514	
					-	
					-	
					-	
					-	
					-	
Total	3,704	-	-	-	3,704	-
	-	-	-	-	-	-

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 £
Insurance	1,345				1,345	1,265
Electric	1,159				1,159	530
Equipment		1,033			1,033	
Membership	40				40	84
Repairs/Refurbishment	19,117	16,240			35,357	1,228
					-	
					-	
					-	
					-	
Total	21,661	17,273	-	-	38,934	3,107
	-	-	-	-	-	-

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Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below General	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	20,483				20,483	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Bank Loan						
Income from investments other than land and buildings	76				76	
Rents from land & buildings					-	
Gross receipts from other charitable activities	3,704				3,704	
Sub total	24,263	-	-	-	24,263	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	24,263	-	-	-	24,263	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	21,661				21,661	
Grants and donations					-	
Governance costs:						
Audit / independent examination	95				95	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	21,756	-	-	-	21,756	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	21,756	-	-	-	21,756	-
Net receipts / (payments)	2,507	-	-	-	2,507	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	2,507	-	-	-	2,507	-

Nature and purpose of funds

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Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Fetlar Community Council Refurbishment	Fetlar Community Council Heaters	Churches Trust	Bank Loan		
Receipts						
Donations					-	
Legacies					-	
Grants		1,440	8,700		10,140	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Bank Loan				7,500	7,500	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	1,440	8,700	7,500	17,640	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	1,440	8,700	7,500	17,640	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	40	1,033	8,700	7,500	17,273	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	40	1,033	8,700	7,500	17,273	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	40	1,033	8,700	7,500	17,273	-
Net receipts / (payments)	(40)	407	-	-	367	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(40)	407	-	-	367	-

Nature and purpose of funds**Fetlar Community Council - Refurbishment**

£40 carry forward from last year - funds all spent. Fund closed at year end.

Fetlar Community Council - Heaters

£1,440 awarded for new heaters. £1033 spent this year, leaving £407 to carry forward.

Churches Trust

£8,700 awarded for repair/refurbishment of the Kirk. Funds all spent. Fund closed at year end.

Bank Loan

£7,500 for repair/refurbishment work. Loan repaid in full. Fund closed at year end.