TINGWALL & GIRLSTA DEVELOPMENT ASSOCIATION

Scottish Charity No: SC002015

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30th SEPTEMBER 2025

TINGWALL & GIRLSTA DEVELOPMENT ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025

Trustees	L Farmer (Chairman) A Robertson (Vice Chairman) J Scollay (Treasurer)
Contact Address	c/o Broomdale Breiwick Tingwall Shetland ZE2 9SF
Scottish Charity Number	SC002015

Structure, Governance and Management:

Membership is open to all residents aged eighteen and over living in the Tingwall and Girlsta environs.

The trustees are elected at the AGM.

Objectives:

The objects of the Association shall be to promote the benefit of the inhabitants of Tingwall and Girlsta without distinction of political, religious or other opinions, by associating the Local Authority, Voluntary Organisations and inhabitants in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for said inhabitants.

Activities:

During the year the association has been dormant.

Trustee remuneration and expenses:

The trustees did not receive any remuneration or expenses during the year.

TINGWALL & GIRLSTA DEVELOPMENT ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2026

Reserves:

The association held funds of £392 at the year end.

Approved by the Trustees on 17 June 2026 and signed on their behalf by:

Trustee: J Scollay

TINGWALL & GIRLSTA DEVELOPMENT ASSOCIATION

RECEIPTS AND PAYMENTS ACCOUNT

YEAR ENDED 30TH SEPTEMBER 2025

	Total 2025 £	Total 2024 £
RECEIPTS		
Donations and fundraising	-	-
Interest receivable	-	-
TOTAL RECEIPTS	-	-
PAYMENTS		
Postage	-	-
Hall hire	-	-
Tree purchase	-	-
Advertising	-	-
TOTAL PAYMENTS	-	-
DEFICIT FOR THE YEAR	-	-

All funds of the charity are classified as unrestricted funds

TINGWALL & GIRLSTA DEVELOPMENT ASSOCIATION

STATEMENT OF BALANCES

AS AT 30TH SEPTEMBER 2025

BANK RECONCILIATION	£
Opening bank balance 1 October 2024	387
Deficit for year	-
Closing bank balance 30 September 2025	387
Cash in hand	5
Total cash and bank	392
Represented by:	
Unrestricted funds	392

Approved by the trustees on 17 June 2026 and signed on their behalf by:

Trustee: J Scollay

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TINGWALL & GIRLSTA DEVELOPMENT ASSOCIATION

I report on the accounts of the charity for the year ended 30 September 2025 which are set out on pages 2 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 Charities Accounts (Scotland) Regulations 2006 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 explanation from the directors 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(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.

Name: N Ruthven
17 June 2026