APPENDIX 1

OSCR
Scottish Charity Regulator
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	01	01	25	To	31	12	25

Reference and administration details

Charity name	Walls Public Hall	
Other names charity is known by		
Registered charity number	**SC** 014660	
Charity's principal address	Springfield	
	Walls	
	Shetland	
	Postcode	ZE2 9PF

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 Kevin Smith			
2	Mr Douglas Forrest			
3	Mr Thomas Drakeford			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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	Deed of Trust 1959. This is our most recent Document. The original trust having been set up in 1923. Amendments were agreed by the three trustees and management committee on 25th February 2008.
Trustee recruitment and appointment	We have 3 trustees who continue in office until they resign or pass away. New trustees are approved by the remaining trustees and management committee.

Objectives and activities

Charitable purposes	To manage the village hall, which provides a social and educational venue for our community.
Summary of the main activities in relation to these objects	We continue to fundraise to upgrade and improve our facilities

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Achievements and performance

Summary of the main achievements of the charity during the financial period	.Our hall has been open all year giving the village a hub of the community for events, educational space and meeting area.

Financial review

Brief statement of the charity's policy on reserves	We continue to fundraise and use the funds to maintain and improve our faclities.
Details of any deficit	
Donated facilities and services (if any)	

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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) ***OSCR will accept digital or typed signatures***		
Full name(s)		
Position (e.g. Chair)		
Date		

Enter charity name below

Walls Public Hall

Enter SC No. below

SC 014660

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Receipts and payments accounts

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

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	220				220 -	309
Legacies					-	
Grants	2549				2549 -	
Receipts from fundraising activities	33271				33271 -	10637
Gross trading receipts	7907				7907 -	14963
Income from investments other than land and buildings					-	
Rents from land & buildings	5195				5195 -	4003
Gross receipts from other charitable activities					-	3928
					-	
A1 Sub total	56529 -	-	-	-	56529 -	33840 -
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	56529 -	-	-	-	56529 -	33840 -
A3 Payments						
Expenses for fundraising activities	18070				18070 -	2733
Gross trading payments					-	9719
Investment management costs	15219				15219 -	7931
Payments relating directly to charitable activities	13870				13870 -	3102
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	3239
Other					-	11368
					-	
A3 Sub total	47159 -	-	-	-	47159 -	38091 -
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	47159 -	-	-	-	47159 -	38091 -
Net receipts / (payments)	56529 -	-	-	-	56529 -	33840 -
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	9370 -	-	-	-	9370 -	(4250) -

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Section B Statement of balances

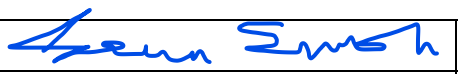
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	19646				-	
	Surplus / (deficit) shown on receipts and payments account	9370				-	
						-	
						-	
	Cash and bank balances at end of year	29016 -	-	-	-	-	-
	(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	-	-

Signed by one or two trustees on behalf of all the trustees	Signature*	Print Name	Date of approval
		Kevin Smith	1/09/26

**** Please note - OSCR will accept digital or typed signatures***

Section C Notes to the Accounts

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

The fund is used to maintain and improve the facilities at our hall.

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)	

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)	

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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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 £
personal donation	220				-	
					-	
					-	
					-	
Total	220 -	-	-	-	-	-
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Co-op grant for warm hub	2549				-	
					-	
					-	
					-	
Total	-	-			-	-
	-	-			-	-

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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	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	220				220 -	309
Legacies					-	
Grants	2549				2549 -	
Receipts from fundraising activities	33271				33271 -	10637
Gross trading receipts	7907				7907 -	14963
buildings					-	
Rents from land & buildings	5195				5195 -	4003
Gross receipts from other charitable activities					-	
Sub total	56529 -	-	-	-	56529 -	29912 -
					-	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					-	
Payments						
Expenses for fundraising activities	18070				18070 -	2733
Gross trading payments					-	9719
Investment management costs	15219				15219 -	7931
Payments relating directly to charitable activities	13870				13870 -	14470
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	3239
					-	
					-	
Sub total	47159 -	-	-	-	47159 -	38091 -
					-	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
					-	
Total payments	47159 -	-	-	-	38091 -	-
					-	
Net receipts / (payments)	56529 -	-	-	-	33840 -	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	9370 -	-	-	-	(4250) -	-
					-	

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
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of

Charity name: Walls Public Hall

Registered charity number

SC 014660

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 (remember to include the page numbers of additional sheets)

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 (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.

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 [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:** Mona A Walterson **Date:** 8th September 2026

Name: Mrs Mona a Walterson

Relevant professional qualification(s) or body (if any): Bookkeeper

Address:
Modesty
West Burrifirth
Bridge of Walls
Shetland ZE2 9NT

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.
**OSCR will accept digital or typed signatures.

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	