

OSCr

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	1	JAN	2025	To	31	DEC	2025

Reference and administration details

Charity name	NORTH NESS PUBLIC HALL		
Other names charity is known by			
Registered charity number	SC035963		
Charity's principal address	Whinnerhoull		
	ULSTA		
	YELL		
	Shetland Isles	Postcode ZE2 9BD	

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)
	TRUSTEES			
1	John Ballantyne		Tendered Resignation	Jim Smith
2	Roger Smith			
3	Fraser Jamieson			
	MANAGEMENT COMMITTEE			
4	Michael Williamson			
5	Aaron Smith			
6	Graham Stiles	Secretary	Appointed March 2025	
7	Ruby Polson	Treasurer	Appointed March 2025	
8	Jane Smith			
9	Agnes Smith			
10	Tommy Coutts	Chair	Appointed March 2025	
11	Cecil Hughson	Vice Chair	Appointed March 2025	
12	Sheila Hughson			
13	Dean Hughson			
14				
15				

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

The North Ness Public Hall is an unincorporated registered charity governed by a constitution adopted on 2nd April 2004.

Trustee recruitment and appointment

Trustees are appointed each year by members at the Annual General Meeting held each year.

Objectives and activities

Charitable purposes

The Hall aims to promote the moral, intellectual, educational and social interests of the community. The Hall also aims to encourage industry, sport and recreation and any other pursuits beneficial to the community.

Summary of the main activities in relation to these objects

- Organize events
- Organize quizzes
- Promote hall for hire

Achievements and performance

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

The hall continues to be well used by the community throughout the year and remains in a financially strong position. The committee run regular quiz nights through the year, along with an additional fundraiser for the British Heart Foundation which raised over 1k.

The hall had regular bookings throughout the year from the SIC, Wool Week and private hires with a weekly shop on Friday mornings which has proved to be a much-needed resource for the community.

John Ballentyne has sold his estate to Jim Smith. Jim has agreed to sit on as a Trustee until the transfer of the hall to the committee and constitution have been amended. Awaiting confirmation from the solicitor.

The hall continues to be a valuable community asset and is well used and supported by the wider community.

Financial review

Brief statement of the charity's policy on reserves

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. They have established a policy whereby the unrestricted funds held by the charity should be between 4-6 months of expenditure. However, the trustees recognise this sum may only be achieved by building on reserves through operating surpluses that may be subject to funder grant condition restraints.

Details of any deficit

n/a

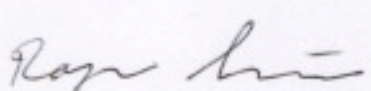
Donated facilities and services (if any)

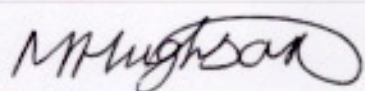
Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	JOHN ROGERS SMITH	GRAHAM JOHN STILES
Position (e.g. Chair)	TRUSTEE	SECRETARY.
Date	31-8-26.	31/08/26.

Independent examiner's report on the accounts		v2																					
Report to the trustees/members of	North Ness Public Hall																						
Registered charity number	SCO35963																						
On the accounts of the charity for the period	<table border="1"> <thead> <tr> <th colspan="3">Period start date</th> <th></th> <th colspan="3">Period end date</th> </tr> <tr> <th>Day</th> <th>Month</th> <th>Year</th> <th></th> <th>Day</th> <th>Month</th> <th>Year</th> </tr> </thead> <tbody> <tr> <td>01</td> <td>01</td> <td>2025</td> <td>to</td> <td>31</td> <td>12</td> <td>2025</td> </tr> </tbody> </table>		Period start date				Period end date			Day	Month	Year		Day	Month	Year	01	01	2025	to	31	12	2025
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 (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*] - 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: 7/9/26																					
Name:	Michelle Hughson																						
Relevant professional qualification(s) or body (if any):	Independent Examiner																						
Address:	Voluntary Action Shetland Market House 14 Market Street Lerwick ZE1 0JP																						

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

North Ness Public Hall

SCO35963



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 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	664				664	463
Legacies					-	
Grants					-	
Receipts from fundraising activities	3,601				3,601	3,689
Gross trading receipts	8,480				-	14,902
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	3,233				3,233	3,014
Feed in Tariff Payments	5,959				6,959	9,538
A1 Sub total	22,937	-	-	-	22,937	31,606
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	22,937	-	-	-	22,937	31,606
A3 Payments						
Expenses for fundraising activities	680				680	500
Gross trading payments	6,994				6,994	12,594
Investment management costs					-	
Payments relating directly to charitable activities	11,773				11,773	8,118
Grants and donations	1,130				1,130	1,982
Governance costs:					-	
Audit / independent examination	95				95	88
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	20,672	-	-	-	20,672	23,282
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	20,672	-	-	-	20,672	23,282
Net receipts / (payments)	2,265	-	-	-	2,265	8,324
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	2,265	-	-	-	2,265	8,324

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	68,024				68,024	59,700
	Surplus / (deficit) shown on receipts and payments account	2,265				2,265	8,324
						-	
						-	
	Cash and bank balances at end of year	70,289	-	-	-	70,289	68,024
	(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


JOHN ROGER SMITH

31-8-26

Section C Notes to the Accounts

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

One general fund used to further the purposes of the charity.

C2 Grants/Donation

Type of activity or project supported	Individual / institution	Number of grants made	£
Donation - British Heart Foundation		1	1,130
		Total	1,130

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

2

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

[illegible]

C5 Transactions with trustees and connected persons

[illegible]

C6 Other information

North Ness Public Hall

SCO35963

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 £
Miscellaneous donations	664				664	463
					-	-
					-	-
Total	664	-	-	-	664	463

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	-
			-	-
			-	-
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 £
Hall Hires	599				599	1,041
Event Fees	1,520				1,520	1,087
MISC	131				131	50
Refund/Credit	23				23	31
Food Sales	960				960	805
					-	-
					-	-
Total	3,233	-	-	-	3,233	3,014

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 £
Hall Supplies	444				444	228
Licences / Training	716				716	551
SSE	3,589				3,589	1,480
Water	348				348	1,829
Insurance	1,923				1,923	336
Maintenance	3,391				3,391	1,658
Food purchases	1,211				1,211	1,114
Memberships	40				40	35
MISC	113				113	89
Catering	-				-	800
					-	-
					-	-
					-	-
Total	11,773	-	-	-	11,773	8,118