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	1	4	2025	To	31	3	2026

Reference and administration details

Charity name	Burra History Group	
Other names charity is known by		
Registered charity number	**SC029943**	
Charity's principal address	Bayview	
	Bridge End	
	Burra	
	Shetland	**Postcode ZE2 9LE**

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	Adalene Fullerton	Chair		
2	Kay Hughes	Treasurer		
3	David Sutherland	Secretary		
4	Theo Fullerton	Vice Chair		
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

Burra History Group formed as a Charitable Company, registered Company No. SC205121, in March 2000.

On application to OSCR, the group converted to a SCIO which was incorporated on 15 March 2017.

The group is governed by a constitution.

Trustee recruitment and appointment

Trustees are appointed from members of the organisation at the AGM in line with the Constitution. Office Bearers are appointed annually from the Trustees.

The maximum number of Trustees is 9, the minimum is 3.

Objectives and activities

Charitable purposes

The advancement, research, preservation and promotion of local history, heritage and culture.

Summary of the main activities in relation to these objects

- Preserve and maintain Easthouse
- Organise exhibitions, displays and talks on local history, heritage and culture
- Collect photos, writing, stories and record folklore from the district.
- Encourage community involvement, including use of Easthouse by groups/schools.
- Fundraise to ensure funds available to pursue charitable aims.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period	We continue to work towards improvements to Easthouse. We were awarded grants from Coastal Communities Fund, Shetland Charitable Trust Belmont Built Heritage Grant Scheme, Shetland Community Benefit Fund and Historic Environment Scotland to enable the thatched roof on Easthouse to be replaced with a metal clad roof, and repairs to windows and drainage, working along with Historic Environment Scotland and Malcolmson Architects, to get the damp building back in to use. The work is still ongoing. We produced a calendar for 2026. An exhibition of photos and soup and sweet was held in Burra Public Hall.

Financial review

Brief statement of the charity's policy on reserves	The Trustees of Burra History Group will examine the requirements for reserves in the light of the main risks to the organisation. However, the Trustees recognise reserves may only be achieved by building on operating surpluses.
Details of any deficit	Deficit is due to ongoing upgrade of Easthouse.
Donated facilities and services (if any)	

APPENDIX 1

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)	Kay Hughes	
Position (e.g. Chair)	Treasurer	
Date	13/10/26	

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of	**Burra History Group SCIO**
Registered charity number	**SCO29943**

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	04	2025	**to**	31	03	2026

Set out on pages 7-11

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: M Hughson **Date:** 13/10/26

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

APPENDIX 2

Burra History Group **SC29943**

OSCR Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2025		31	03	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	900				900	1,027
Legacies					-	
Grants		35,130			35,130	14,175
Receipts from fundraising activities	2,140				2,140	2,455
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Capital Works Bridging Loan Scheme		44,024			44,024	
A1 Sub total	3,040	79,154	-	-	82,194	17,657
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	3,040	79,154	-	-	82,194	17,657
A3 Payments						
Expenses for fundraising activities	1,265				1,265	950
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4,477	3,060			7,537	4,784
Grants and donations					-	19,480
Governance costs:					-	
Audit / independent examination	135				135	123
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	5,877	3,060	-	-	8,937	25,337
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	5,877	3,060	-	-	8,937	25,337
Net receipts / (payments)	(2,837)	76,094	-	-	73,257	(7,680)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(2,837)	76,094	-	-	73,257	(7,680)

APPENDIX 2

Burra History Group

SC29943

Section B Statement of balances

B1 Cash funds

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 £
	Cash and bank balances at start of year	5,606				5,606	13,286
	Surplus / (deficit) shown on receipts and payments account	(2,837)	76,094			73,257	(7,680)
						-	
						-	
	Cash and bank balances at end of year	2,769	76,094	-	-	78,863	5,606

(Agree balances with receipts and payments account(s))

B2 Investments

Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
	Total	-	-

B3 Other assets

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
Easthouse				154,962
	Total	-	-	154,962

B4 Liabilities

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
	Total	-	-

B5 Contingent liabilities

Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
	Total	-	-

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

Signature*	Print Name	Date of approval
KHughes	Kay Hughes	13 October 2026

Section C Notes to the Accounts

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

General Unrestricted Funds used to fund all the Charitable Activities of the group.

Restricted Grants received this year include £3000 from the Shetland Amenity Trust towards running costs, £15000 from the Shetland Community Benefit Fund and £17130 from the Shetland Charitable Trust towards the new roof at Easthouse.

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

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)	x

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

Burra History Group SC29943

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 £
Various Donations	900				900	1,027
					-	
					-	
					-	
Total	900	-	-	-	900	1,027
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Shetland Amenity Trust	3,000				3,000	3,301
Shetland Community Benefit Fund	15,000				15,000	
Shetland Charitable Trust	17,130				17,130	
Community Council					-	670
Shetland Islands Council					-	10,204
					-	
Total	35,130	-			35,130	14,175
	reference	reference			-	-

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 £
Electric	894				894	852
Insurance	3,370				3,370	3,615
BT	93				93	197
Venue Hire	120				120	120
Roof Repairs at Easthouse		3,060			3,060	
					-	
					-	
					-	
					-	
					-	
					-	
Total	4,477	3,060	-	-	7,537	4,784
	-	-	-	-	-	-

Burra History Group SC29943

Additional analysis (3)

6 Breakdown of restricted funds

	Shetland Charitable Trust - Bridging Loan	SCT - Belmont Built Heritage Grant Scheme	Shetland Amenity Trust	Shetland Community Benefit Fund - Viking Fund	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants		17,130	3,000	15,000	35,130	
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					-	
Loan	44,024				44,024	
Sub total	44,024	17,130	3,000	15,000	79,154	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	44,024	17,130	3,000	15,000	79,154	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities		3,060			3,060	
Grants and donations					-	
Governance costs					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	3,060	-	-	3,060	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	3,060	-	-	3,060	-
Net receipts / (payments)	44,024	14,070	3,000	15,000	76,094	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	44,024	14,070	3,000	15,000	76,094	-

Nature and purpose of funds

Shetland Charitable Trust Bridging Loan - £44024 - Expected to be paid back by July 2026
Shetland Community Benefit Fund - Viking Community Fund £15000 and Shetland Charitable Trust Belmont Built Heritage Grant Scheme £17,130 towards the roof at Easthouse
Shetland Amenity Trust £3000 towards the running of the group