



OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts v2					
Report to the trustees/members of	Charity name	WHALSAY HERITAGE AND COMMUNITY CENTRE					
	Registered charity number	SC10 SC021645					
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	1	APRIL	2023	to	31	MARCH	2024
Set out on pages	1 - 6					(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. 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	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed:					Date:	10/12/24	
Name:							
Relevant professional qualification(s) or body (if any):							
Address:							

*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.

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 1



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	April	2023	To	31	March	2024

Reference and administration details

Charity name	WHALSAY HERITAGE AND COMMUNITY CENTRE SCIO
Other names charity is known by	-
Registered charity number	SC021645
Charity's principal address	

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				
2				
3				
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
N/A	N/A

Structure, governance and management

Type of governing document

On 3rd Oct 2012, the former Whalsay History Group – an unincorporated association – changed its legal form to the Incorporated Organisation Whalsay Heritage and Community Centre SCIO.

The Trust was set up and recognised as a Scottish charity with effect from 03 October 2012. The Trust is administered in accordance with the terms of the Trust Deed.

Trustee recruitment and appointment

The trustees were those appointed on the establishment of the trust and represent the minimum number required. Appointment and removal is in accordance with the Trust Deed which requires that appointment is approved by unanimous agreement of the existing trustees and removal of any trustee by the unanimous agreement of the others.

Objectives and activities

Charitable purposes

The Organisation's Purposes are: (as given in paragraph 4)

To preserve and protect the heritage and traditions of the island of Whalsay with a view to securing public appreciation of said heritage and traditions by means of research, study, recreation, or such other means charitable in law.

The Organisation's Aims are set out in the objects given in paragraph 4.1 to 4.6 below

Summary of the main activities in relation to these objects

- 4.1 to preserve and document the history of the island of Whalsay;
- 4.2 to collect written material, film, video or audio recordings or maps relating to the history of Whalsay;
- 4.3 to display or otherwise make available to the public any and all materials collected;
- 4.4 to foster an awareness of the heritage of Whalsay amongst people of all ages;
- 4.5 to stimulate public interest in the heritage and traditions of Whalsay within the context of Shetland as a whole; and
- 4.6 to preserve or conserve any historic building in Whalsay which may come into the care or ownership of the Group.

APPENDIX 1

Achievements and performance

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

Annual Objectives

- (i) As the effects of Covid 19 was reduced and with the introduction of vaccines it was decided to resume our normal opening schedule of May to October 2023. Strict methods to prevent the spread of infection were maintained along the recommended guidelines.
- (ii) It was decided to provide a display of Shetland Knitting based on a previous display at Shetland Museum. This was prepared by members of the Group.
- (iii) In these existing circumstances setting Objectives/Outcomes for the summer period was again thought unrealistic but it was decided to open the building for our normal 4-day period and see how visitor numbers develop.
- (iv) A total of 846 visitors were recorded for the period.

Output

No output to report.

Outcomes

No Outcomes to report – data unreliable.

Its Impact

N/A

Achievements

N/A

A flow of visitors was maintained throughout the opening period with many coming from faraway places.

Financial review

Brief statement of the charity's policy on reserves

On **31 March 2024**, the restricted phase2 account closing balance was **£37,491**. This fund was used during 2023 for repairs to Units 6 and 7 along the East Range, which began on 28 March 2023. During the financial year 01/04/2023 to 31/3/2024 a total of **£55,000.00** was transferred from the Treasurers account to the Phase2 account. Total Income Phase2 account **£854**. Roof repair spending **£34186**.

This years profit on Unrestricted Treasurers account was **£707.00**. This year's revenue spending was **£7390** and had a closing balance **of £26,685** at the bank on **31 March 2024** and the Trustees consider this amount to be appropriate to allow them to respond to revenue spending, should there be a shortfall in any generated income.

An expected total capital spend of upwards of **£50K** will be required, of which **£34186** for roof and structural repairs was spent this year, on units 6 & 7 along East Range. The balance will be covered with the donations granted from Symbister Estate. The **Restricted Fund** plus balance from **Unrestricted Fund** will be used for funding the repairs.

Details of any deficit

There was no deficit on either account during the period 01/04/23 to 31/3/24.

Donated facilities and services (if any)

None

APPENDIX 1

Other optional information

On the 2nd of November 2023 the AGM was held and the existing office bearers were re-appointed for another year by agreement of the eighteen members present.

In 2013 Whalsay Heritage and Community Centre scio was awarded a three-star rating from Historic Environment Scotland after inspection of the premises. Historic Environment Scotland signage has now been put in place from ferry terminal to premises for tourist guidance when visiting.

The Whalsay Heritage and Community Centre scio is open four days per week – in normal times - during the summer season May to October. It is voluntarily staffed by WHACC members during these periods. It is also open during times when visiting yachts and unannounced bus tours arrive at the island. Visitors are issued with a visitor’s guide to Whalsay and the visitor book in the premises always reflects views which continually shows a positive response.

The Whalsay Heritage and Community Centre scio continues to be a tourist information point where information from every part of Shetland is available in the form of handouts from other tourist organisations.

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Declaration

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

Signed on behalf of the charity’s trustees

Signature(s)	<div></div>	
Full name(s)	<div></div>	
Position (e.g. Chair)	Chairman	
Date	O1/10/2024	

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2023		31	March	2024

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	417	23			440	15,796
Legacies					-	
Grants	4,452				4,452	3,964
Receipts from fundraising activities	2,032	295			2,327	1,666
Gross trading receipts	682	536			1,218	1,086
Income from investments other than land and buildings					-	
Rents from land & buildings	515				515	362
Gross receipts from other charitable activities					-	
A1 Sub total	8,098	854	-	-	8,952	22,874
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	8,098	854	-	-	8,952	22,874
A3 Payments						
Expenses for fundraising activities	156				156	451
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	7,205				7,205	6,728
Grants and donations					-	
Governance costs:	30				30	
Audit / independent examination					-	120
Preparation of annual accounts					-	
Legal costs					-	
Roof Repairs Other		34,186			34,186	
					-	
A3 Sub total	7,391	34,186	-	-	41,577	7,299
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	7,391	34,186	-	-	41,577	7,299
Net receipts / (payments)	707	(33,332)	-	-	(32,625)	15,575
A5 Transfers to / (from) funds	(55,000)	55,000			-	
Surplus / (deficit) for year	(54,293)	21,668	-	-	(32,625)	15,575

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	80,978	15,823			96,801	81,226
	Surplus / (deficit) shown on receipts and payments account	707	(33,332)			(32,625)	15,575
	inter account transfer	(55,000)	55,000			-	
						-	
	Cash and bank balances at end of year	26,685	37,491	-	-	64,176	96,801
	(Agree balances with receipts and payments account(s))	55,000	- 55,000	-	-	-	-

	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	Computer Equipment				1,000
	Digital Projector				100
	3 No Storage Sheds				8,800
	Display Cabinets				2,000
		Total	-		11,900

	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

			01/10/2024

Section C Notes to the Accounts

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

General **UNRESTRICTED** fund used by Whalsay Heritage and Community Centre SCIO balance at the end of the period 31/3/2024

TREASURERS ACCOUNT = £26,456.23 + cash in hand £228.72 = Total £26,684.95

Also included is **RESTRICTED** Fund used by Phase 2 Sub Group - balance at the end of period 31/3/2024

PHASE2 ACCOUNT =£37,406.14 + cash in hand £82.11 = £37,490.25

Inter Account Activity

Opening balance Treasurers Account 01/04/23 = £80,978.15 closing balance £26,684.95

Opening Balance Phase 2 Account 01/04/23 = £15,822.65 closing balance £37,490.25

£55,000 transferred from Treasurers account to Phase2 account for repairs.

Combined Total Unrestricted account + Phase 2 Account £64,175.20

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

WHALSAY HERITAGE AND COMMUNITY CENTRE scio						SC021645
Additional analysis (1)						
Analysis of receipts and payments						
1 Donations						
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Membership Fees	220				220	290
Donations	197	23			220	15,506
					-	
					-	
Total	417	23	-	-	440	15,796
	-	-	-	-	-	-
2 Grants						
	Unrestricted funds	Restricted funds			Total current period	Total last period
	to nearest £	to nearest £			to nearest £	to nearest £
Community Council PB event grant	500				500	
Shetland Amenity Trust Grant +Tourist D Grant	3,952				3,952	3,964
					-	
					-	
	4,452	-			4,452	3,964
	-	-			-	-
3 Gross receipts from other charitable activities						
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-
4 Payments relating directly to charitable activities						
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
					-	
Web Hosting and annual subscription fee	764				764	821
Hydro Electric	4,580				4,580	2,610
Repairs and Maintenance	714				714	1,112
Insurance	1,063				1,063	94
Other book costs for resale	84				84	1,891
					-	200
					-	
					-	
					-	
Total	7,205	-	-	-	7,205	6,728
	-	-	-	-	-	-

SC021645

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	417				417	15,796
Legacies					-	
Grants	4,452				4,452	3,964
Receipts from fundraising activities	2,032				2,032	1,224
Gross trading receipts	682				682	849
buildings					-	
Rents from land & buildings	515				515	362
Gross receipts from other charitable activities					-	
Sub total	8,098	-	-	-	8,098	22,195
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	8,098	-	-	-	8,098	22,195
Payments						
Expenses for fundraising activities	156				156	351
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	7,205				7,205	6,728
Grants and donations					-	
Governance costs:					-	120
Audit / independent examination	30				30	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	7,391	-	-	-	7,391	7,199
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	7,391	-	-	-	7,391	7,199
Net receipts / (payments)	707	-	-	-	707	14,996
Transfers to / (from) funds	(55,000)				(55,000)	
Surplus / (deficit) for year	(54,293)	-	-	-	(54,293)	14,996

Nature and purpose of funds

The purpose of this account is for the day to day running of Whalsay Heritage and Community Centre scio.
Closing Balance Unrestricted Fund after fund Transfer to Phase 2 account is £80,978 -£54,293 = £26,685

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	23				23	
Legacies					-	
Grants					-	
Receipts from fundraising activities	295				295	442
Gross trading receipts	536				536	237
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	854	-	-	-	854	679
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	854	-	-	-	854	679
Payments						
Expenses for fundraising activities					-	100
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					-	
Work on Roofing Units 6 & 7	34,186				34,186	
Sub total	34,186	-	-	-	34,186	100
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	34,186	-	-	-	34,186	100
Net receipts / (payments)	(33,332)	-	-	-	(33,332)	579
Transfers to / (from) funds	55,000				55,000	
Surplus / (deficit) for year	21,668	-	-	-	21,668	579

Nature and purpose of funds

The Phase2 Group was set up as a sub-group of the then Whalsay History Group in 2009. The main purpose being in the first instance to raise funds for a feasibility study to look at the possibility of restoring more of the B listed buildings around the area adjacent to the then History Group premises (now Whalsay Heritage & Community Centre SCIO premises). These buildings were B Listed in 1971. Being part of the Symbister Junior High School, the Midden Court area and its environs has great potential as a building suited to community use and the Phase2 Group continues to explore ways of taking this forward. During this period 2023/24, £55,000.00 was transferred from Treasurers account to Phase 2 account for roof repairs.

Due to Covid 19 opening of the Heritage Centre during the period still had some limitations in place but Glassware/Stationary sales were recorded against the Restricted Account, as well as takings from an event The Heritage Centre participated in.

In late March 2023 work began with roof repairs on units 6 & 7 along the East Range. It will continue into next year.