



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	03	2024	To	28	02	2025

Reference and administration details

Charity name	Friends of Fetlar Kirk
Other names charity is known by	
Registered charity number	SC049949
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			

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

SCIO constitution

Trustee recruitment and appointment

The initial trustees were reappointed at the first Annual General Meeting of the charity held on 27 November 2021. Thereafter, Trustees appointed on an annual basis at Annual General Meeting.

Objectives and activities

Charitable purposes

- (1) The advancement of education
- (2) The advancement of religion
- (3) The advancement of citizenship or community development
- (4) The advancement of the arts, heritage, culture or science

Summary of the main activities
in relation to these objects

Providing a Kirk for weekly services and worship.
Use of the space for displaying visitor information on the Kirk, local area and wildlife.
Use of the space for community concerts and events.

Achievements and performance

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

Maintenance and repair is an ongoing issue for the Kirk. A large piece of cornice fell down from the ceiling in May 2024 and the trustees were concerned about the safety of visitors. After discussion with an architect, the front of the Kirk was cordoned off and the rear section (where the pews had been removed) was used for services and visitor access.

Trustees received funding from Fetlar Community Council for new pew cushions, which have been purchased and are now in use.

The Kirk has continues to offer weekly services, and a concert which was given by [REDACTED] in June which was attended by 33 people (the population of Fetlar is only 57) and was greatly enjoyed by all.

Looking forward, Trustees are seeking funding for further maintenance, repairs and improvements to the Kirk.

Financial review

Brief statement of the charity's policy on reserves

The regular outgoings of the charity (insurance and electricity) amount to approximately £1,900 per annum and the charity's policy is to maintain the bank balance at that level as a minimum.

Details of any deficit

Donated facilities and services (if any)

None.

Other optional information

Declaration

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

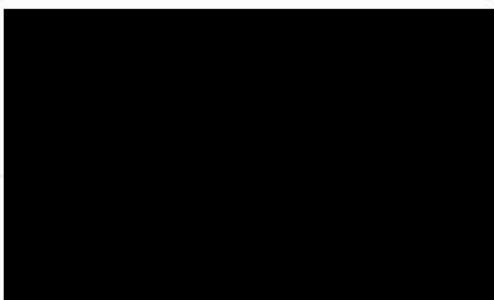
Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Date

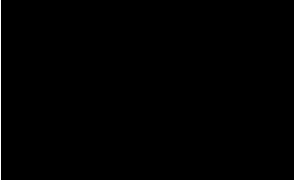
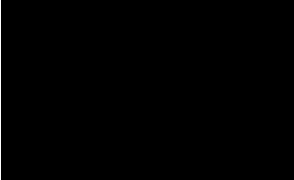


TREASURER

29/10/25.

OSCr

Office of the Scottish Charity Regulator

	Independent examiner's report on the accounts v2						
Report to the trustees/members of	Friends of Fetlar Kirk						
Registered charity number	SC049949						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	03	2024	to	28	02	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. 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	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 examination of the accounts to be reached.						
Signed:					Date:	29 th October 25	
Name:							
Relevant professional qualification(s) or body:	ACIE: Associate						
Address:	Voluntary Action Shetland						
	Market House, 14 Market Street,						
	Lerwick, Shetland, ZE1 0JP						

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

Friends of Fetlar Kirk

SC049949

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	03	2024		28	02	2025

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	4,165				4,165	1,878
Legacies					-	-
Grants		1,268			1,268	-
Receipts from fundraising activities	362				362	636
Gross trading receipts					-	-
Income from investments other than land and buildings	106				106	186
Rents from land & buildings	275				275	225
Gross receipts from other charitable activities					-	-
					-	-
A1 Sub total	4,908	1,268	-	-	6,176	2,925
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	4,908	1,268	-	-	6,176	2,925
A3 Payments						
Expenses for fundraising activities	107				107	
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	1,879	1,228			3,107	2,216
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	88				88	80
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	2,074	1,228	-	-	3,302	2,296
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	2,074	1,228	-	-	3,302	2,296
Net receipts / (payments)	2,834	40	-	-	2,874	629
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	2,834	40	-	-	2,874	629

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	4,037				4,037	3,408
	Surplus / (deficit) shown on receipts and payments account	2,834	40			2,874	629
						-	
						-	
	Cash and bank balances at end of year	6,871	40	-	-	6,911	4,037
	(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	Fetlar Kirk	20,000	20,000	
	Total	20,000	20,000	-

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

29/10/25

Section C Notes to the Accounts

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

Unrestricted Funding

General fund - to cover all charitable activities.

Restricted Funding

Fetlar Community Council - £1,268 towards refurbishment of the Kirk.

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)

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)

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

Analysis of receipts and payments

	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 £
Donations	3,452				3,452	1,878
Gift Aid	713				713	
					-	
					-	
Total	4,165	-	-	-	4,165	1,878

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Fetlar Community Council		1,268	1,268	
			-	
			-	
			-	
Total	-	1,268	1,268	-

[illegible]

	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 £
Insurance	1,265				1,265	1,030
Electric	530				530	298
Repairs					-	758
Membership	84				84	130
Refurbishment		1,228			1,228	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	1,879	1,228	-	-	3,107	2,216