**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 | Feb | 2025 | To | 31 | Jan | 2026 |

## Reference and administration details

| | | |
|---|---|---|
| **Charity name** | Shetland Guild of Spinners, Weavers and Dyers | |
| **Other names charity is known by** | | |
| **Registered charity number** | **SC020268** | |
| **Charity's principal address** | Mrs Elaine Pattison | |
| | Middlefield | |
| | Uphouse, Bressay | |
| | Shetland | **Postcode ZE2 9ES** |

**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 | Rosie Doull | Chair | | |
| 2 | Elaine Pattison | Treasurer | | |
| 3 | Jo Belfield | Librarian | | |
| 4 | Julia Odie | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 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** | Unincorporated association, registered as a charity 15 June 1992 |
| **Trustee recruitment and appointment** | Trustees are recruited from membership at the AGM or can be co-opted at any time. Trustees comprise a Chair, Secretary (vacant) and Treasurer with further members from throughout Shetland. |

## Objectives and activities

| | |
|---|---|
| **Charitable purposes** | The advancement of Arts, Heritage, Culture or Science |
| **Summary of the main activities in relation to these objects** | • To develop an interest in the traditional crafts of spinning, knitting, weaving and dyeing and expand knowledge of yarn production.<br>• To bring knowledge of these crafts to the public through tuition, exhibitions and workshops<br>• To manage a reference library |

## APPENDIX 1

## Achievements and performance

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

This past year has been a really successful one for the Guild. Meetings have been very well attended and membership continues to grow.

The year was dominated by Wool Week. The spotlight was well and truly on the Guild and brought it to a global audience.

We met in South Nesting, North Ness Hall in Yell, Whiteness and Weisdale, Gulberwick, Voe, Islesburgh Community Centre, and Brae, and held an online meeting again in January.

In May we welcomed our old friends from Norway and enjoyed our now traditional meeting which, once again, they really appreciated, and we enjoyed the display they arranged of their own work and projects.

Our membership has continued to rise for another year, and it is particularly welcome that so many younger members are joining which bodes well for the future of the Guild. Visiting guests at meetings have again often gone on to become full members, and more prospective members are waiting in the wings.

The Guild being invited to be patrons of Wool Week 2025 was a huge honour. Our 'Aal Ower Toorie' was very well received, and our thanks go once again to the designer Rachel for meeting the brief so well.

We kicked off Wool Week events with a bang at the Sound Hall with our very popular exhibition and teas. The feedback from visitors, as well as the organisers, expressed amazement at the depth and breadth of skills, knowledge, and creative drive of both our members and the whole community of Shetland.

Sometimes we all need someone from the outside to remind us that what we have here is precious and unique. So, we as a Guild need to use, protect, and preserve our ways of doing things, which have always adapted to new ideas and changing fashions, and to ensure that following generations have the skills and inspiration to keep the thread, or should that be 'yarn' unbroken.

## 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 3 to 6 months expenditure. Any surplus carried forward will be used to meet the charitable objectives of the organisation.

At present the group has reserves of £9,923.

| | |
|---|---|
| **Details of any deficit** | |
| **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)**<br>***OSCR will accept digital or typed signatures*** |  | |
| **Full name(s)** | Elaine Pattison | |
| **Position (e.g. Chair)** | Treasurer | |
| **Date** | 25/07/2026 | |

**APPENDIX 3**

OSCR
Scottish Charity Regulator

## Independent examiner's report on the accounts v2

**Report to the trustees/members of:** Shetland Guild of Spinners, Weavers and Dyers

**Registered charity number:** SCO20268

**On the accounts of the charity for the period:**

| Period start date | | | | Period end date | | |
|---|---|---|---|---|---|---|
| Day | Month | Year | | Day | Month | Year |
| 01 | 02 | 2025 | **to** | 31 | 01 | 2026 |

**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*

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:** MHughson **Date:** 9/10/26

**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

Enter charity name below

Enter SC No. below

# Shetland Guild of Spinners, Weavers and Dyers

SCO20268

OSCR
Scottish Charity Regulator

## Receipts and payments accounts

| For the period from | Period start date: Day | Month | Year | to | Period end date: Day | Month | Year |
|---|---|---|---|---|---|---|---|
| | 01 | 02 | 2025 | | 31 | 01 | 2026 |

## 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 | 282 | | | | 282 | 162 |
| Legacies | | | | | - | |
| Grants | | | | | - | |
| Receipts from fundraising activities | 5,961 | | | | 5,961 | 2,663 |
| Gross trading receipts | 4,635 | | | | 4,635 | 4,100 |
| Income from investments other than land and buildings | | | | | - | |
| Rents from land & buildings | | | | | - | |
| Gross receipts from other charitable activities | 1,895 | | | | 1,895 | 1,950 |
| | | | | | - | |
| ***A1 Sub total*** | 12,773 | - | - | - | 12,773 | 8,875 |
| **A2 Receipts from asset & investment sales** | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| ***A2 Sub total*** | - | - | - | - | - | - |
| ***Total receipts*** | 12,773 | - | - | - | 12,773 | 8,875 |
| **A3 Payments** | | | | | | |
| Expenses for fundraising activities | | | | | - | 444 |
| Gross trading payments | 4,295 | | | | 4,295 | 1,273 |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | 7,208 | | | | 7,208 | 13,374 |
| Grants and donations | | | | | - | |
| Governance costs: | | | | | - | |
| Audit / independent examination | 95 | | | | 95 | 168 |
| Preparation of annual accounts | | | | | - | |
| Legal costs | | | | | - | |
| Other | - | | | | - | |
| | | | | | - | |
| ***A3 Sub total*** | 11,598 | - | - | - | 11,598 | 15,259 |
| **A4 Payments relating to asset and investment movements** | | | | | | |
| Purchases of fixed assets | | | | | - | |
| Purchase of investments | | | | | - | |
| ***A4 Sub total*** | - | - | - | - | - | - |
| ***Total payments*** | 11,598 | - | - | - | 11,598 | 15,259 |
| ***Net receipts / (payments)*** | 1,175 | - | - | - | 1,175 | (6,384) |
| **A5 Transfers to / (from) funds** | | | | | - | |
| ***Surplus / (deficit) for year*** | 1,175 | - | - | - | 1,175 | (6,384) |

APPENDIX 2

# Shetland Guild of Spinners, Weavers and Dyers SCO20268

## 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 | 8,748 | | | | 8,748 | 15,132 |
| | Surplus / (deficit) shown on receipts and payments account | 1,175 | | | | 1,175 | (6,384) |
| | | | | | | - | |
| | | | | | | - | |
| | **Cash and bank balances at end of year** | 9,923 | - | - | - | 9,923 | 8,748 |
| | (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 |
|---|---|---|---|
| | Elaine Pattison | Elaine Pattison | 08/10/2026 |

## Shetland Guild of Spinners, Weavers and Dyers SCO20268

## Section C Notes to the Accounts

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

All funds are unrestricted and used to fund all activities undertaken by the group.

**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**

## Shetland Guild of Spinners, Weavers and Dyers SCO20268

## 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 | 282 | | | | 282 | 162 |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | 282 | - | - | - | 282 | 162 |
| | - | - | - | - | - | - |

### 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 £ |
|---|---|---|---|---|---|---|
| Memberships | 1,895 | | | | 1,895 | 1,950 |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | 1,895 | - | - | - | 1,895 | 1,950 |
| | - | - | - | - | - | - |

### 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 £ |
|---|---|---|---|---|---|---|
| Hire | 1,439 | | | | 1,439 | 11,188 |
| Affiliation Fees | 830 | | | | 830 | - |
| Catering | 1,087 | | | | 1,087 | 697 |
| Advertising | 48 | | | | 48 | 48 |
| Stationary and Postage | 189 | | | | 189 | 61 |
| Gifts | 497 | | | | 497 | 265 |
| Trophy Engraving | 308 | | | | 308 | 53 |
| VAS Membership | - | | | | - | 35 |
| Equipment | 824 | | | | 824 | 52 |
| Telephone | 127 | | | | 127 | 475 |
| Woolweek Membership | 295 | | | | 295 | 500 |
| Insurance | 235 | | | | 235 | |
| Workshops | 1,195 | | | | 1,195 | |
| Sum Up Machine | 134 | | | | 134 | |
| | | | | | - | |
| Total | 7,208 | - | - | - | 7,208 | 13,374 |
| | - | - | - | - | - | - |