SHETLAND CIVIC SOCIETY

Scottish Charity No: SC015985

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 MARCH 2026

SHETLAND CIVIC SOCIETY

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2026

Officers	R Bell (Chair) G Hughes (Treasurer)
Contact Address	Shetland Civic Society Sand Lodge Sandwick Shetland ZE2 9HP
Scottish Charity Number	SC015985

Structure, Governance and Management:

Membership is open to all who are interested in the aims of the Society.

The trustees are elected at the AGM.

Objectives:

The purpose of the Society shall be to promote and encourage the following objectives by charitable means, but not otherwise:

- To stimulate public interest in, and care for, the beauty, history and character of Shetland.
- To encourage the preservation, development and improvement of features of general public amenity or historical interest.
- To encourage high standards of architecture and planning in Shetland.

To pursue these ends by means of meetings, exhibitions, lectures, publications, conferences and publicity, and the promotion of schemes of a charitable nature.

Activities:

During the year the society has not carried out any activities.

Trustee remuneration and expenses:

The trustees did not receive any remuneration or expenses during the year.

SHETLAND CIVIC SOCIETY

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2026

Reserves:

The society held funds of £12,984 at the year end.

Approved by the trustees on 14/5/26 and signed on their behalf by:

Trustee: R Bell

SHETLAND CIVIC SOCIETY

RECEIPTS AND PAYMENTS ACCOUNT

AS AT 31 MARCH 2026

	Total 2026 £	Total 2025 £
RECEIPTS		
Donations and fundraising	-	-
Interest receivable	-	-
TOTAL RECEIPTS	-	-
PAYMENTS		
Sponsorship	-	-
TOTAL PAYMENTS	-	-
DEFECIT FOR THE YEAR	-	-

All funds of the charity are classified as unrestricted funds.

SHETLAND CIVIC SOCIETY

STATEMENT OF BALANCES

AS AT 31 MARCH 2026

BANK RECONCILIATION	**£**
Opening bank balance at 1 April 2025	12,984
Deficit for the year	-
Closing bank balance at 31 March 2026	12,982
Cash in hand	2
Total cash and bank	12,984
Represented by:	
Unrestricted funds	12,984

Approved by the trustees on 14/8/26 and signed on their behalf by:

Robert Bell

Trustee: R Bell

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SHETLAND CIVIC SOCIETY

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 1 to 5.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the Charities Accounts (Scotland) Regulations 2006 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 explanation 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 on my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
    a. to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
    b. 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.

Irene Hambleton
Chartered Accountant

Date: 11th August 2026