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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	July	2025	To	30	June	2026

Reference and administration details

Charity name	**DELTING EDUCATIONAL TRUST**	
Other names charity is known by		
Registered charity number	**SC011708**	
Charity's principal address	**18 Skelladale**	
	Brae	
	Shetland	
	Shetland	**Postcode ZE2 9QQ**

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	Mr A Cooper	Chairman		
2	Mrs L Ratter	Secretary		
3	Mr L Nicolson			
4	Mr E Smith			
5	Ms L Manson			
6	Mr F Hall			
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	Registered charity from 22nd June 1987 Deed of Trust registered 17th February 1988
Trustee recruitment and appointment	The Chairman, Delting Community Council, the Vice Chairman, Delting Community Council, the Head Teacher, Brae High School and two teachers, Brae High School are all Ex Officio Trustees. The Trustees are appointed by existing Trustees.

Objectives and activities

Charitable purposes	The principal objectives of the Trust are to provide, or to assist in the provision of, encouragement and financial assistance to young persons normally resident with the Parish of Delting, who are in the process of, or have the intention of, continuing their education beyond secondary school.
Summary of the main activities in relation to these objects	The aim of the Trust is to award bursaries on an annual basis from the revenue accrued from the capital investments. Applicants must have been resident in Delting for at least two years prior to the year of application and must have been accepted for a recognised course of study. The Trustees meet on an annual basis to review the Trust Fund, the Trust's financial records and consider bursary applications for the incoming year.

Achievements and performance

Summary of the main achievements of the charity during the financial period	There was a meeting held in October 2025 of the trustees. There were two applications for the Delting Educational Trust for this period. The Trust awarded both students who are resident in Delting a bursary award whilst they study for a MA in Sociology at University of Aberdeen and a Main Psychology at Aberdeen University. The Trust continues to maintain links with the Anderson High School, Brae High School and Shetland UHI including posting and e-mailing information about the bursaries for them to share with their students going to further and higher education. Bursaries are to be awarded for course fees, travel costs and costs of tools and materials for students.

Financial review

Brief statement of the charity's policy on reserves	The Trust Deed makes provision for the Trustees to make grants out of the income or capital of the Trust Fund. The Trustees aim to award bursaries on an annual basis from the revenue accrued from the capital investments but recognise that, from time to time, expenditure may exceed income.
Details of any deficit	There was a small deficit of £1,237.13
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)	A J Cooper	
Full name(s)	ALASTAIR THOMAS JAMES COOPER	
Position (e.g. Chair)	CHAIR.	
Date	08/10/2026	

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Independent examiner's report on the accounts V2

Report to the trustees/members of: **DELTING EDUCATIONAL TRUST**

Registered charity number: **SC011708**

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
1	JULY	2025	**to**	30	JUNE	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 ('the Act 2005') and the Charities Accounts (Scotland) Regulations 2006 (as amended)('the 2006 regulations'). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 2005 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 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

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 Regulations, and
   - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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:  **Date**: 15/10/26

Name: Ellen Hughson

Relevant professional qualification(s) or body: ACIE: Associate

Address: Voluntary Action Shetland
Market House
14 Market Street
LERWICK 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

Receipts and payments accounts

For the period from	Period start date Day	Month	Year	to	Period end date Day	Month	Year
	1	July	2025		30	June	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					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	898				898	983
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	898	-	-	-	898	983
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	898	-	-	-	898	983
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	40				40	169
Grants and donations	2,000				2,000	1,000
Governance costs:					-	
Audit / independent examination	95				95	176
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	2,135	-	-	-	2,135	1,345
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	2,135	-	-	-	2,135	1,345
Net receipts / (payments)	(1,237)	-	-	-	(1,237)	(362)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(1,237)	-	-	-	(1,237)	(362)

DELTING EDUCATIONAL TRUST

SC011708

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	26,867				26,867	27,229
	Surplus / (deficit) shown on receipts and payments account	(1,237)				(1,237)	(362)
						-	
						-	
	Cash and bank balances at end of year	25,630	-	-	-	25,630	26,867
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	0

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
	NS&I Investment Bond	Investment Bond	3,000	3,000
		Total	3,000	3,000

	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
	NBJ Cooper	ALASTAIR THOMAS JAMES COOPER	07/07/24

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Section C Notes to the Accounts

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

Funds are to provide financial assistance to young people normally resident within the Parish Of Delting who are in the process of, or have the intention of, continuing their education beyond secondary school.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Ms E Robertson	Individual	1	1,000
Ms L Robertson	Individual	1	1,000
		Total	2,000

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

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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 £
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
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 £
Membership 25/26	40				40	105
Advertising						64
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	40	-	-	-	40	169
	-	-	-	-	-	-