Tingwall Community Hall SCIO

Annual Report and Unaudited Receipts and Payments Account

For the year ended
28th February 2026

(Charity number SC052230)

Tingwall Community Hall SCIO

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 28 FEBRUARY 2026

The trustees have pleasure in presenting their report together with the receipts and payments accounts and the independent examiner's report for the year ended 28 February 2026.

REFERENCE & ADMINISTRATIVE INFORMATION

Charity Name

Tingwall Community Hall SCIO

Charity Number

Scottish Charity Number SC052230

Committee members of Tingwall Community Hall

Maurice Jamieson	Chairperson
Duncan Bradley	Vice Chairperson
Mandy Thomson	Secretary
Elaine Kirk	Booking Secretary
Rachel Bradley	Treasurer

Contact address

Rachel Bradley
Per-Mare
Laxfirth
Tingwall
Shetland
ZE2 9SG

Tingwall Community Hall SCIO

STRUCTURE, GOVERNANCE & MANAGEMENT

Recruitment and appointment of Trustees

The Committee's office bearers are appointed by the committee at the Annual General Meeting. The maximum number of charity trustees is 15 and the minimum number of charity trustees is 5.

The individuals who signed the charity trustee declaration forms which accompanied the application for incorporation of the organisation shall be deemed to have been appointed by the members as charity trustees with effect from the date of incorporation of the organisation. At each AGM, the members may elect any member unless they are debarred from membership to be a charity trustee. At each AGM, all the charity trustees must retire from office but may be re-elected.

Governing document

The charity is incorporated as a Scottish Charitable Incorporated Organisation (SCIO). The Tingwall Community Hall is incorporated by use of its constitution which serves as its governing document.

OBJECTIVES AND ACTIVITIES

Charitable purposes

Our purpose, as recorded in our constitution, are the provision of recreational facilities with the object of improving the conditions of life for the benefit of the community.

Activities, achievements and performance

The Tingwall Hall remains a thriving community asset and was used extensively throughout the year.

Trustees' remuneration and expenses

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

Plans for future periods

The committee and trustees will continue and develop the service the Tingwall Hall provides to the community.

Financial Review and Reserves Policy

Income has increased in the year. There was a surplus of £31,831.74 in the year. This leaves the charity with funds of £107,687.61 at the year end. The trustees consider this will enable them to continue the hall in the future.

Approved by the trustees and signed on their behalf

R Bradley

Treasurer: RACHEL BRADLEY

Date: 01/11/26

Tingwall Community Hall SCIO

Statement of Income and Expenditure

Period: 1st March 2025 - 28th February 2026

	Year ended 28th February 2026			Year ended 28th February 2025
	Total			Total
INCOME				
Grant	£33,961.00			£2,137.00
Bar Income	£3,218.06			£12,458.97
Hires	£8,420.00			£10,628.32
Fundraising and Donations	£748.97			£5,416.42
Miscellaneous Income	£20.00			£0.00
Output VAT	£612.64			£3,242.04
VAT receivable from HMRC	£123.96			£786.02
	£47,104.63			£34,668.77
EXPENDITURE				
Advertising, Stationery and Postages	£14.60			£46.72
Bar Expenses	£2,727.81			£4,471.47
Cleaning	£958.43			£234.22
Food - Hires and Services	£0.00			£0.00
Fundraising Expenses	£0.00			£455.38
Insurance	£2,637.31			£2,541.67
Licensing	£280.00			£0.00
Repairs and Renewals	£396.26			£4,911.43
Utilities	£4,411.00			£4,405.20
Telephone	£1,359.45			£323.64
Training	£44.82			£0.00
VAT input	£1,170.87			£2,277.18
VAT paid to HMRC	£866.15			£222.31
Set Up Costs SCIO	£0.00			£441.67
Miscellaneous Expenses	£406.20			£100.00
	£15,272.89			£20,430.89
Surplus/Deficit for year	£31,831.74			£14,237.88
Cash Balance at 28 February previous year	£75,855.87			£61,617.99
	£107,687.61			£75,855.87
STATEMENT OF BALANCES				
Cash at Bank	£106,951.91			£75,360.87
Less Unpresented Cheques	£0.00			£0.00
	£106,951.91			£75,360.87
Add Cash	£735.70			£495.00
	£107,687.61			£75,855.87
Checked by: Thelma R. Robertson				
Approved on: 20 June 2026				
Office Bearer 1: M Jamieson				
Office Bearer 2: M.E. Thomson				

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of

Charity name
Tingwall Community Hall SCIO

Registered charity number

SC052230

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
1	March	2025	**to**	28	February	2026

Set out on pages

(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 (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:** Thelma R Robertson **Date:** 5 May 2026

Name: Thelma R Robertson

Relevant professional qualification(s) or body (if any): Diploma in Commerce

Address:
Nervaan
Gott
Shetland
ZE2 9SF

*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.
** OSCR will accept digital or typed signatures

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