

APPENDIX 1



Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	02	Jan	2025		01	Jan	2026

Reference and administration details

Charity name  
Other names charity is known by  
Registered charity number  
Charity's principal address

Tingwall, Whiteness and Weisdale History Group SCIO
SC044400
Rhanna Gulberwick Shetland
Postcode ZE2 9JX

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	Mark Robinson	Chairperson		
2	Elizabeth Clark	Treasurer	05/02/25 to 31/12/25	
3	Jeanette Leask	Secretary		
4	Sean Gaffney	Vice Chairperson		
5				
6				
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
Ian Robinson, Treasurer	01/01/25 to 05/02/25

## Structure, governance and management

### Type of governing document

The Tingwall, Whiteness and Weisdale History Group was established as an unincorporated group before being granted SCIO status on 6 November 2013. The Charity is a SCIO governed by a constitution adopted on 2 November 2013 which was updated on 17 April 2019.

### Trustee recruitment and appointment

A board consisting of a minimum of 3 trustees but no more than 12 trustees is formed from members of the organisation at the AGM. From these trustees, office bearers are elected.

There is no specific term a trustee may serve.

There is a quorum of 3 for all Trustee meetings.

## Objectives and activities

### Charitable purposes

The advancement of heritage in the Tingwall, Whiteness and Weisdale areas of Shetland.

### Summary of the main activities in relation to these objects

- Aim is to collect photos, writing, stories and recording of the folklore from these districts.
- Provide premises to display heritage items to the public.

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### Achievements and performance

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

In March Joe Gray presented a slide show and told stories covering his lifelong interest in Shetland transport through the ages. This included roads, bridges, ferries, cars, motorbikes, etc. The event generated a lot of interest and was very well attended with some people having to stand. We served tea and homebakes after the slide show.

In October Gibbie Fraser and Pat Christie presented a slide show and told stories about whaling in the 50's and 60's. This was an interesting night and there were stories relating to local men who worked in the whaling industry. We served tea and homebakes after the slide show.

### Financial review

#### Brief statement of the charity's policy on reserves

The Trustees have examined Tingwall, Whiteness and Weisdale History Group requirements for reserves in the light of the main risk to the organisation. They have established a policy whereby the unrestricted funds held by the charity should be between 3-6 months of expenditure. However, the trustees recognise that this sum may only be achieved by building on reserves through operating surpluses.

#### Details of any deficit

There was a surplus during the year because the Group sold its property in Weisdale.

#### Donated facilities and services (if any)

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### Other optional information

### Declaration

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


Signed on behalf of the charity's trustees

<b>Signature(s)</b> <i>OSCR will accept digital or typed signatures</i>	Elizabeth Clark	
<b>Full name(s)</b>	Elizabeth Clark	
<b>Position (e.g. Chair)</b>	Treasurer	
<b>Date</b>	24/04/2026	

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<b>Report to the trustees/members of</b>	<b>Independent examiner's report on the accounts</b> <span style="float: right;">v2</span>						
	<b>Tingwall, Whiteness and Weisdale History Group SCIO</b>						
<b>Registered charity number</b>	<b>SCO44400</b>						
<b>On the accounts of the charity for the period</b>	Period start date				Period end date		
	Day	Month	Year	<b>to</b>	Day	Month	Year
	02	Jan	2025		01	Jan	2026
<b>Set out on pages</b>	<b>7-10</b>						

<b>Respective responsibilities of trustees and examiner</b>	<p>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.</p>		
<b>Basis of independent examiner's statement</b>	<p>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.</p>		
<b>Independent examiner's statement</b>	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> <li>1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>• to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>• to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul>                     have not been met, or                 </li> <li>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>		
<b>Signed:</b>		<b>Date:</b>	24/4/26
<b>Name:</b>	Michelle Hughson		
<b>Relevant professional qualification(s) or body (if any):</b>	Independent Examiner		
<b>Address:</b>	Voluntary Action Shetland Market House 14 Market Street Lerwick ZE1 0JP		

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### 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**

## Tingwall, Whiteness and Weisdale History Group SCIO

SCO44400



## Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	02	Jan	2025		01	Jan	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 £
<b>A1 Receipts</b>						
Donations					-	85
Legacies					-	-
Grants					-	330
Receipts from fundraising activities					-	216
Gross trading receipts					-	815
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	440				440	-
					-	-
<b>A1 Sub total</b>	<b>440</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>440</b>	<b>1,446</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	14,243				14,243	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>14,243</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,243</b>	<b>-</b>
<b>Total receipts</b>	<b>14,683</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,683</b>	<b>1,446</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	61
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	3,248				3,248	2,738
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	95				95	100
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	240
					-	-
<b>A3 Sub total</b>	<b>3,343</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,343</b>	<b>3,139</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>3,343</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,343</b>	<b>3,139</b>
<b>Net receipts / (payments)</b>	<b>11,340</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,340</b>	<b>(1,693)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>11,340</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,340</b>	<b>(1,693)</b>



Section B Statement of balances

Categories	Details	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 £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	14,225				14,225	15,918
	Surplus / (deficit) shown on receipts and payments account	11,340				11,340	(1,693)
						-	
						-	
	<b>Cash and bank balances at end of year</b>	<b>25,565</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,565</b>	<b>14,225</b>

(Agree balances with receipts and payments account(s))

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		<b>Total</b>	<b>-</b>	<b>-</b>

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
	Building and contents				45,000
		<b>Total</b>	<b>-</b>	<b>-</b>	<b>45,000</b>

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
		<b>Total</b>	<b>-</b>	<b>-</b>

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
		<b>Total</b>	<b>-</b>	<b>-</b>

Signed by one or two trustees on behalf of all the trustees

Signature*	Print Name	Date of approval
Elizabeth Clark	ELIZABETH CLARK	24 April 2026

**Section C Notes to the Accounts**

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

General Funds used to run the History Group.

**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
<b>Total</b>			

**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
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Authority under which paid

**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
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**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**

## 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 £
Anon					-	50
Sale of Goods					-	35
					-	
					-	
<b>Total</b>	-	-	-	-	-	85

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Shetland Community Benefit Fund			-	330
			-	
			-	
			-	
<b>Total</b>	-	-	-	330

## 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 £
Membership Fees	60				60	60
Exhibitions	380				380	755
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	440	-	-	-	440	815

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## 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 £
Electric	901				901	933
Insurance	620				620	756
VAS Membership	40				40	35
Stationary and Adverts	35				35	425
Projector Hire	-				-	20
Room Hire	220				220	122
Photos/Exhibition Exp	14				14	447
MISC	52				52	-
Printer and Laptop	685				685	
Storage Cupboards	680				680	
					-	
<b>Total</b>	3,247	-	-	-	3,247	2,738

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