

APPENDIX 1

OSCr

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	01	09	2024	To	31	08	2025

Reference and administration details

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

Westsandwick Public Hall

SC005374

Westsandwick Public Hall

Westsandwick

Yell

Shetland

Postcode ZE2 9BH

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	John Irvine	Chair		Westsandwick Hall Committee
2	Karen Hannay	Secretary & Treasurer		Westsandwick Hall Committee
3	Gwen Johnson	Member		Westsandwick Hall Committee
4	Annette Gear	Member		Westsandwick Hall Committee
5	Tommy Nicholson	Member		Westsandwick Hall Committee
6	Kieran Johnson	Vice Chair		Westsandwick Hall Committee
7	Steven Irvine	Member		Westsandwick Hall Committee
8	Milena Irvine	Member		Westsandwick Hall Committee
9	Tonia Harradine	Member		Westsandwick Hall Committee
10	Althea Harradine	Member		Westsandwick Hall Committee
11	Billy Hubbard	Member		Westsandwick Hall Committee
12	Mia Moncrieff	Member		Westsandwick Hall Committee
13				

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

The Trust was set up by the inhabitants of Westsandwick and was recognised as a Scottish charity from 20 March 1985. The Trust is administered in accordance with the terms of the Trust Deed.

Trustee recruitment and appointment

Objectives and activities

Charitable purposes

The said subjects and the building erected thereon (hereinafter referred to as the Trust subjects) are dedicated and shall be held by us and our successors as Trustees in all time coming for the purposes of a Village Hall for use of the inhabitants of Westsandwick and environs without distinction of political, religious or other opinions, including use for meetings, lectures and classes, and for other forms of recreation and leisure time occupation, with the object of improving the conditions of life for the said inhabitants.

Summary of the main activities in relation to these objects

- To fundraise to ensure the Hall continues to make a surplus.
- To pursue ways in which to make the hall more energy efficient and more sustainable for the future.
- To provide a venue for different members of the community to come together

Achievements and performance

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

Main Achievements:-

Several get togethers in the hall, bonfire night, Christmas party and bar nights went ahead successfully. For the Christmas party the hall buys presents for all children under 14 who have a connection to Westsandwick.

Received community mental health and well being funding from the Scottish government (through Voluntary Action Shetland) to purchase a better sound system for the hall so we could continue with film nights. The quality of the sound in the hall is amazing. It has made a huge difference. One of the difficulties we were having is that when watching a film you couldn't have the heaters on as they would distract from the sound. We have now made it so the hall can be warm and you can hear!

The hall continues to be used by various groups – Stepping Out, The sheepdog trials group and the Yell Art group.

We continue to be a resilience hubs for Yell

Continue to receive a good income from our wind turbine

Defibrillator is now in place at the Westsandwick Hall

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 3-6 months of expenditure. However, the trustees recognise this sum may only be achieved by building on reserves through operating surpluses that maybe subject to funder grant condition restraints.

Details of any deficit

Donated facilities and services (if any)

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)		
Full name(s)	Karen Louise Hannay	
Position (e.g. Chair)	Secretary	
Date	14/6/26	

APPENDIX 3



Report to the
trustees/members of

Registered charity
number

On the accounts of the
charity for the period

Set out on pages

Independent examiner's report on the accounts							v2
West Sandwich Public Hall							
SCO05374							
Period start date					Period end date		
Day	Month	Year		Day	Month	Year	
01	September	2024	to	31	August	2025	
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*]

- 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
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

M. Hughson

Date:

23/6/26

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**

Westsandwick Public Hall

SCO05374



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	September	2024		31	August	2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	265				265	100
Legacies					-	-
Grants					-	2,645
Receipts from fundraising activities					-	50
Gross trading receipts	1,422				1,422	1,005
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	5,308				5,308	5,692
					-	
A1 Sub total	6,995	-	-	-	6,995	9,492
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	6,995	-	-	-	6,995	9,492
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	2,071				2,071	892
Investment management costs					-	
Payments relating directly to charitable activities	5,192				5,192	6,344
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	95				95	80
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	7,358	-	-	-	7,358	7,316
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	7,358	-	-	-	7,358	7,316
Net receipts / (payments)	(363)	-	-	-	(363)	2,176
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(363)	-	-	-	(363)	2,176

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	30,693				30,693	28,517																																												
	Surplus / (deficit) shown on receipts and payments account	(363)				(363)	2,176																																												
						-																																													
						-																																													
	Cash and bank balances at end of year	30,330	-	-	-	30,330	30,693																																												
(Agree balances with receipts and payments account(s))																																																			
B2 Investments	Details																																																		
B3 Other assets	Details																																																		
B4 Liabilities	Details																																																		
B5 Contingent liabilities	Details																																																		
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Westsandwich Public Hall

SCO05374

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 £
Donation	265				265	100
					-	
					-	
					-	
Total	265	-	-	-	265	100

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
CMHWP Grant	-		-	2,645
			-	
			-	
			-	
Total	-	-	-	2,645

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 £
F.I.T	5,308				5,308	4,722
Unpresented Cheque					-	640
Hall Hire	1,395				1,395	330
					-	
					-	
					-	
					-	
Total	6,703	-	-	-	6,703	5,692

reference error

reference error

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 £
Water rates	676				676	1,517
Insurance	1,353				1,353	1,237
Electricity	777				777	707
Maintenance	2,386				2,386	29
Equipment	-				-	230
Training	-				-	489
Turbine Expenses	-				-	1,176
Cleaning	-				-	12
Fireworks	-				-	307
Memberships	-				-	35
Licences	-				-	605
					-	
Total	5,192	-	-	-	5,192	6,344