



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	1st	April	2024	To	31	March	2025

Reference and administration details

Charity name	Isbister Public Hall
Other names charity is known by	
Registered charity number	SC027295
Charity's principal address	Sanshoull
	Isbister
	Whalsay,
	Shetland
	Postcode ZE2 9AJ

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	Chair		
2	Vice Chair		
3	Secretary/Treasurer/Bookings		
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			

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

Deed of Trust established on 10th June 1957

Trustee recruitment and appointment

Membership of the committee is open to anyone resident in the local area aged 18 years or over. Appointment of Trustees takes place at the Annual General Meeting which is held in May annually. Trustees form the management committee of the hall. The committee must stand down each year at the AGM, and are eligible for re-election. Quorum of six for meetings.

Objectives and activities

Charitable purposes

To maintain and run the local community hall by way of organising social and recreational activities for the residents of the area and beyond, with the object of improving the life for the persons for whom the facilities/activities are primarily intended.

Summary of the main activities in relation to these objects

In support of our charitable purpose, we

- Encourage and support local groups to make use of hall facilities
- Host educational, recreational and social events in the hall
- Let rooms to local public and voluntary sector organisations
- Ensure general upkeep and ongoing maintenance of the building

Achievements and performance

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

As well as the annual events organised by the hall over the festive period the hall was used by:

- Stag, hen and birthday parties
- Wedding ceremonies
- 2nd night parties
- Tables, benches and chair covers hired for private use
- SWI meetings

Financial review

Brief statement of the charity's policy on reserves

General funds will be used to operate the hall. Trustees are aware that fundraising may be required to build on reserves. Applications for grants may be submitted for larger projects, such as substantial building maintenance/improvements.

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)	<div></div>	
Full name(s)		
Position (e.g. Chair)		
	Vice Chair	Chair
Date	31.10.25	31.10.25

APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of		ISBISTER PUBLIC HALL					
Registered charity number		SC027295					
On the accounts of the charity for the period		Period start date				Period end date	
		Day 01	Month APRIL	Year 2024	to	Day 31	Month MARCH
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 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		<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"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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:		<div style="background-color: black; width: 100%; height: 100px;"></div>					
Name:							
Relevant professional qualification(s) or body (if any):							
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

ISBISTER HALL

SCO27295



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2024		31	March	2025

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	300				300	490
Legacies					-	-
Grants	32,448				32,448	-
Receipts from fundraising activities	3,798				3,798	5,900
Gross trading receipts	4,497				4,497	6,153
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	1,384				1,384	3,217
					-	-
A1 Sub total	42,427	-	-	-	42,427	15,760
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	42,427	-	-	-	42,427	15,760
A3 Payments						
Expenses for fundraising activities	1,701				1,701	2,550
Gross trading payments	3,468				3,468	3,301
Investment management costs					-	-
Payments relating directly to charitable activities	23,076				23,076	7,267
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	123				123	140
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	28,368	-	-	-	28,368	13,258
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	26,854
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	26,854
Total payments	28,368	-	-	-	28,368	40,112
Net receipts / (payments)	14,059	-	-	-	14,059	(24,352)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	14,059	-	-	-	14,059	(24,352)

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	24,091				24,091	48,443
	Surplus / (deficit) shown on receipts and payments account	14,059				14,059	(24,352)
						-	
						-	
	Cash and bank balances at end of year	38,150	-	-	-	38,150	24,091
	(Agree balances with receipts and payments account(s))						

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

	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

31 October 2025

Section C Notes to the Accounts

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

Funds are used to help maintain the building and cover all associated costs of running the hall.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

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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ISBISTER HALL

SCO27295

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 £
MISC	300				300	490
					-	
					-	
					-	
Total	300	-	-	-	300	490
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Shetland Islands Council	32,448		32,448	-
			-	-
			-	-
			-	-
Total	32,448	-	32,448	-
	-	-	-	-

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 £
Hall Hire	981				981	2,736
Scottish Water Refund	-				-	481
Catering	391				391	-
MISC	11				11	-
	-				-	-
	-				-	-
Total	1,383	-	-	-	1,383	3,217
	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	248				248	702
Electric	1,199				1,199	2,731
BT Telephone	874				874	714
Cleaning	207				207	540
Licences	400				400	-
Insurance	1,536				1,536	1,443
Equipment	18,438				18,438	400
Maintenance	-				-	620
Stationary	165				165	37
Membership	-				-	30
MISC	11				11	50
	-				-	-
Total	23,078	-	-	-	23,078	7,267
	reference error	-	-	-	reference error	-