

APPENDIX 1



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	10	2024	To	30	09	2025

Reference and administration details

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

Muckle Roe Public Hall	
SC040587	
Norwood	
Muckle Roe	
BRAE	
Shetland	Postcode ZE29QW

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	Fiona Robertson	Chairperson		
2	Kenny Robertson	Vice Chairperson		
3	Julie Dennison/Karen Johnson	Secretary		
4	Lara Jamieson	Treasurer		
5	William Doull	Trustee		
6	Jim Johnson	Trustee		
7	Bobby Tulloch	Trustee		
8				
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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

Muckle Roe Public Hall has been operating as a voluntary organisation since 1934 and was registered as a charity on 30<sup>th</sup> September 2009. It is governed by a constitution, the amended constitution was adopted on 9th June 2009.

### Trustee recruitment and appointment

The seven trustees (including four office bearers) are appointed by members at the annual general meeting held in October each year.

The three/four office bearers are appointed at the annual general meeting.

Membership of the charity is open to all residents within Muckle Roe.

## Objectives and activities

### Charitable purposes

The Hall aims to promote the moral, intellectual, educational and social interests of the community. The Hall also aims to encourage recreation and any other charitable pursuits beneficial to the community.

### 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

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### Achievements and performance

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

There have been a few fund raisers this year with a craft stalls, pizza nights, concerts & Bingo.

The hall is still available for hiring out for private functions.

The hall is used to provide a venue for the local children to have a Halloween party and a Christmas party every year, this is a great opportunity for the community to get together.

The hall continues to be a great place for the community to get together and enjoy family nights, the hall really is the heart of the community.

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

#### Details of any deficit

#### 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

Signature(s)	L. H. Jamieson	
Full name(s)	LARA HELEN JAMIESON	
Position (e.g. Chair)	TREASURER	
Date	20/10/2025	

## APPENDIX 3



		<b>Independent examiner's report on the accounts</b> v2					
<b>Report to the trustees/members of</b>	<b>Muckle Roe Public Hall</b>						
<b>Registered charity number</b>	<b>SC040587</b>						
<b>On the accounts of the charity for the period</b>	<b>Period start date</b> Day      Month      Year			<b>to</b>	<b>Period end date</b> Day      Month      Year		
	1st	October	2024		30th	September	2025
<b>Set out on pages</b>	7 & 8						(remember to include the page numbers of additional sheets)
<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:</p> <ol style="list-style-type: none"> <li>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> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>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>	05/05/2026		
<b>Name:</b>	Denise Johnson						
<b>Relevant professional qualification(s) or body (if any):</b>	ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS						
<b>Address:</b>	Hjem Vidlin Shetland ZE2 9QB						

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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

**Muckle Roe Public Hall – Charity Number SC040587**  
**Receipts and Payments Account**  
**1<sup>st</sup> October 2024 to 30<sup>th</sup> September 2025**

	2024/25 £	2023/24 £
<b>Receipts</b>		
<u>Unrestricted Funds:</u>		
Hall Hire	380.00	427.50
Donations	803.91	500.00
Fund Raising	3,131.24	3068.00
FITs Payments	2,727.42	3,402.51
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Total Receipts	7,042.57	7,398.01
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<b>Payments</b>		
<u>Payments for charitable activities:</u>		
Insurance	1,115.04	1,077.97
Electricity	984.30	1,922.47
Pest Control	388.90	353.54
Fund Raising Expenses	1,990.90	1,980.65
Cleaning	-	119.63
Administration	70.80	118.34
Telephone	-	34.32
Group Memberships	-	-
Repairs	-	456.62
Turbine Repairs	-	-
Christmas & Halloween Parties	300.40	521.93
Fire Extinguisher Check	87.00	-
Miscellaneous	550.00	-
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Total payments	5,487.34	6,585.47
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Surplus/(deficit) for year	1,555.23	812.54
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**Muckle Roe Public Hall – Charity Number SC040587**  
**Receipts and Payments Account**  
**1<sup>st</sup> October 2024 to 30<sup>th</sup> September 2025**

**Statement of Balances**

	2024/25 £	2023/24 £
<b>Bank and cash in hand</b>		
Opening Balance	9,580.23	8,767.69
Surplus/(deficit) for year	1,555.23	812.54
Cash in Hand	200.00	64.80
Closing Balance Bank	10,935.46	9,515.43

Approved by the Trustees and signed on their behalf

*L. H. Jamieson*

Lara Jamieson, Treasurer  
30<sup>th</sup> September 2025