



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	02	January	2024	To	01	January	2025

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

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				
2				
3				
4				
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

Structure, governance and management

Type of governing document

The Tingwall, Whiteness & Weisdale History Group was established as an unincorporated group before being granted SCIO status on 6th November 2013. The charity is a SCIO governed by a constitution adopted on 6th 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 to collect photos, writing, stories and recording of the folklore from these districts.
- Provide premises to display heritage items to the public.

Achievements and performance

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

The group held a 'Sports and Recreation' themed photo exhibition and Sunday teas in April. We used our new display boards which we had received funding for from the Shetland Community Benefit Fund and the event was a huge success, generating a lot of interest and discussion and greatly enjoyed by all who attended.

We also invited [REDACTED] all in October to present a slideshow on his father [REDACTED] life story – this was well attended and enjoyed by people from all over Shetland. The slideshow was followed by tea and fancies.

Financial review

Brief statement of the charity's policy on reserves

The Trustees have examined Tingwall, Whiteness and Weisdale History Groups 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 deficit of £1,693 at year end as income was less (no Shetland Amenity Grant awarded in the year), and expenditure included fees for selling the property in Weisdale.

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)		
Position (e.g. Chair)		
Date		

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)

Position (e.g. Chair)

Date

22/4/25

Tingwall Whiteness and Weisdale History Group

SC044400

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	02	01	2024		01	01	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	85				85	55
Legacies					-	-
Grants		330			330	800
Receipts from fundraising activities	216				216	305
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	815				815	1,046
					-	
A1 Sub total	1,116	330	-	-	1,446	2,206
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	1,116	330	-	-	1,446	2,206
A3 Payments						
Expenses for fundraising activities	61				61	31
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	2,408	330			2,738	2,020
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	100				100	70
Preparation of annual accounts					-	
Legal costs					-	
Other	240				240	
					-	
A3 Sub total	2,809	330	-	-	3,139	2,121
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	2,809	330	-	-	3,139	2,121
Net receipts / (payments)	(1,693)	-	-	-	(1,693)	85
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(1,693)	-	-	-	(1,693)	85

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 £
B1 Cash funds	Cash and bank balances at start of year	15,918				15,918	15,833
	Surplus / (deficit) shown on receipts and payments account	(1,693)				(1,693)	85
						-	
						-	
	Cash and bank balances at end of year	14,225	-	-	-	14,225	15,918
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

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

	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets	Building & contents	unrestricted		45,000	45,000
		Total	-	45,000	45,000

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

	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total	-	-

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

Signature

Print Name

Date of approval

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

Restricted Funds

Grant received from Shetland Community Benefit Fund £330 for preservation and storage of photos and archive materials.

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
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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

Tingwall Whiteness and Weisdale History Group

SC044400

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 - Anon	50				50	55
Donation - sale of goods	35				35	-
					-	-
Total	85	-	-	-	85	55
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
Shetland Amenity Trust				-	800
Shetland Community Benefit Fund		330		330	
				-	
				-	
Total	-	330		330	800
	-	-		-	-

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	70
Exhibitions	755				755	962
Photo Sales					-	14
					-	
					-	
Total	815	-	-	-	815	1,046
	-	-	-	-	-	-

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	933				933	928
Insurance	756				756	745
Membership	35				35	30
Stationery & Adverts	95	330			425	102
Projector Hire	20				20	-
Room Hire	122				122	104
Photos/Exhibition Exp	447				447	111
Misc					-	
					-	-
					-	-
					-	-
Total	2,408	330	-	-	2,738	2,020
	-	-	-	-	-	-

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	15,918				15,918	15,833
	Surplus / (deficit) shown on receipts and payments account	(1,693)				(1,693)	85
						-	
						-	
	Cash and bank balances at end of year	14,225	-	-	-	14,225	15,918
(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	Building & contents	unrestricted		45,000	45,000
		Total	-	45,000	45,000

	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

[Redacted Signature Area]

Date of approval

22/4/25



Office of the Scottish Charity Regulator

	Independent examiner's report on the accounts v2						
Report to the trustees/members of	Tingwall, Whiteness and Weisdale History Group						
Registered charity number	SC044400						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	02	01	2024	to	01	01	2025
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. 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 Charities Accounts (Scotland) Regulations 2006. 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 accounts.						
Independent examiner's statement	In the course of my examination, no matter has come to my attention:						
	1. 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						
	2. to which, in my opinion, attention should be drawn in order to enable a proper be reached.						
Signature				Date:	22/4/25		
Name							
Relevant professional qualification(s) or body:	ACIE:Associate						
Address							