

Whalsay Disability & Special Needs Support Group (SCIO)

Scotland · Charity number SC046925

Details

Known as	Shoard
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2016-10-24
Register	View on the OSCR register

Contact

Address	Brough Whalsay Shetland ZE2 9AL
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Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations'

Purposes: 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: To help the less disadvantaged

Beneficiaries: 'Children or young people','Older People','People with disabilities or health problems','Other charities or voluntary bodies'

Objectives: The organisation's purposes are: the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

Geography

- **Main operating location:** Shetland Islands
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£30,555	£11,922	-	0
2024-09-30	£27,617	£34,541	-	0
2023-09-30	£30,812	£29,564	-	0
2022-09-30	£22,913	£19,094	-	0
2021-09-30	£19,324	£17,247	-	0
2020-09-30	£16,734	£34,807	-	0

Whalsay Disability & Special Needs Support Group (SCIO)

Scotland - Charity number SC046925

Accounts

APPENDIX 3

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	Whalsay Disability & Support Needs Group (SCIO)						
Registered charity number		SC046925						
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	October	2024	to	30	September	2025	
Set out on pages							(remember to include the page numbers of additional sheets)	
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: - 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							
Signed:	<i>W Sim</i>			Date:	30 May 2026			
Name:	Wilma A Sim FCCA (non-practising)							
Relevant professional qualification(s) or body (if any):								
Address:	Thyme Tac & Accountancy Ltd							
	36 Angusfield Avenue							
	Aberdeen AB15 6AQ							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

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

APPENDIX 1

OSCr

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
	01	10	2024		30	09	2025

Reference and administration details

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

Whalsay Disability & Special Needs Support Group (SCIO)
SC046925
Brough
Whalsay
Shetland
Postcode ZE2 9AL

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	Barbara J Stewart		left	
2	Laureen Bolger			
3	Agnes Shearer			
4	Margabel Irvine			
5	Michelle Edwards		LEFT MAY 2024	
6	Hazel Simpson			
7	Ruth Simpson		LEFT JUNE 2025	
8	JULIET SIMPSON		ON 20.5.2024	
9	DIANE IRVINE		ON 20.5.2024	
10	VIVIENE HENRY		ON - 20-5-2024	
11	OLGA EUNSON		ON - 10-6-2022	
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

Constitution

Trustee recruitment and appointment

Objectives and activities

Charitable purposes

The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage

Summary of the main activities
in relation to these objects

APPENDIX 1

Achievements and performance

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

We have sourced a good team of Local Volunteers. to help in the charity shop; both during opening times & outwith these hours. This has helped immensely. We continue to have the charity shop open 3 afternoons per week. We have had to increase our prices due to rising costs. But we have still managed to donate a total of £8200- to various other charities as well as to Adults/ children with Assisted Special Needs. We got a donation of £3000 - This was ~~was~~ an award granted to school pupils who took part in the YPI- (Youth & philanthropy Initiative) This empowers school students to research local social issues & engage directly with charities & compete in presentations for the grant. which the students did & won the grant ~~to~~ for our charity. This money will be put to good use to help other charities or individuals with ASN.

Financial review

Brief statement of the charity's policy on reserves

Details of any deficit

Donated facilities and services (if any)

APPENDIX 1

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)	Juliet Simpson	Laoreen Bolger
Full name(s)	Juliet Simpson	LAUREEN BOLGER
Position (e.g. Chair)	Secretary	TREASURER
Date	09/06/2026	09/06/2026.

Whalsay Disability & Special Needs Support Group (SCIO)

Scotland - Charity number SC046925

Accounts

OSCr

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	10	2023	To	30	09	2024

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

SC046925

	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

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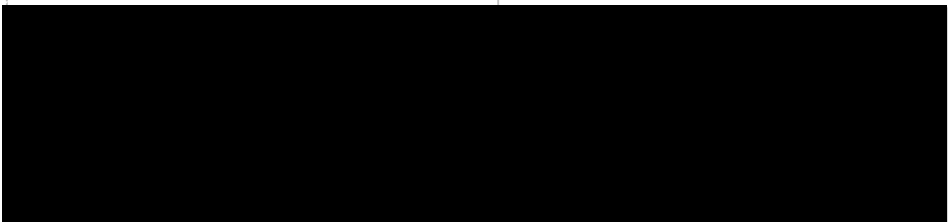
APPENDIX 1

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)	SECRETARY	TREASURER
Date	09/04/25	09/04/25

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	Whalsay Disability & Support Needs Group (SCIO)						
	Registered charity number	SC046925						
	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
On the accounts of the charity for the period	01	October	2023	to	30	September	2024	
Set out on pages							(remember to include the page numbers of additional sheets)	
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 [other than that disclosed on the attached page*] 1. 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 2. to which, in my opinion, attention should be drawn in order to enable a proper d.							
Signed:					Date:	24 March 2025		
Name:								
Relevant professional qualification(s) or body (if any):								
Address:	Thyme Tac & Accountancy Ltd							
	36 Angusfield Avenue							
	Aberdeen AB15 6AQ							

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Whalsay Disability & Special Needs Support Group (SCIO)

SC046925

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	10	2023		30	09	2024

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	2,814				2,814	1,852
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts	23,018				23,018	28,006
Income from investments other than land and buildings	1,785				1,785	955
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
A1 Sub total	27,617	-	-	-	27,617	30,812
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	27,617	-	-	-	27,617	30,812
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	34,391				34,391	29,414
Grants and donations					-	
Governance costs					-	
Audit / independent examination	150				150	150
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	34,541	-	-	-	34,541	29,564
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	34,541	-	-	-	34,541	29,564
Net receipts / (payments)	(6,925)	-	-	-	(6,925)	1,248
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	(6,925)	-	-	-	(6,925)	1,248

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	153,763				153,763	152,515
	Surplus / (deficit) shown on receipts and payments account	(6,925)				(6,925)	1,248
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	146,839	-	-	-	146,839	153,763

	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


 9/4/25
 9/4/25

Whalsay Disability & Special Needs Support Group (SCIO) SC046925

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 £
Donations	2,814				2,814	1,852
					-	
					-	
					-	
Total	2,814	-	-	-	2,814	1,852

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-

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 £
					-	-
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

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 £
Donations	23,411				23,411	17,900
Equipment & Supplies					-	2,864
Insurance	688				688	905
Heat & light	8,777				8,777	7,194
Rates	625				625	431
Repairs	843				843	73
Stationery	48				48	47
Travel					-	-
Sundry	-				-	-
					-	
Total	34,391	-	-	-	34,391	29,414

SC046925

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	2,814				2,814	1,852
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts	23,018				23,018	28,006
buildings	1,785				1,785	955
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	27,617	-	-	-	27,617	30,812
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	27,617	-	-	-	27,617	30,812
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	34,391				34,391	29,414
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	150				150	150
Preparation of annual accounts	-				-	-
Legal costs					-	-
					-	-
Sub total	34,541	-	-	-	34,541	29,564
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	34,541	-	-	-	34,541	29,564
Net receipts / (payments)	(6,925)	-	-	-	(6,925)	1,248
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(6,925)	-	-	-	(6,925)	1,248
Nature and purpose of funds						

Whalsay Disability & Special Needs Support Group (SCIO) SC046925

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total						
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total						
Total receipts						
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total						
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total						
Total payments						
Net receipts / (payments)						
Transfers to / (from) funds						
Surplus / (deficit) for year						
Nature and purpose of funds						