

# 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

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

### Financial review

Brief statement of the charity's policy on reserves

Details of any deficit

Donated facilities and services (if any)

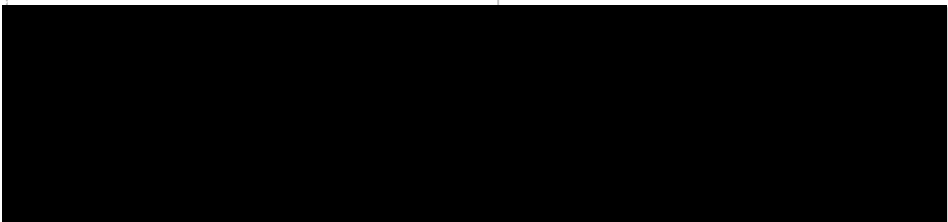
## APPENDIX 1

### 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)		
Full name(s)		
Position (e.g. Chair)	SECRETARY	TREASURER
Date	09/04/25	09/04/25

## APPENDIX 3

# OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts v2						
<b>Report to the trustees/members of</b>  <b>Registered charity number</b>  <b>On the accounts of the charity for the period</b>  <b>Set out on pages</b>	Charity name	Whalsay Disability & Support Needs Group (SCIO)						
	Registered charity number	SC046925						
	Period start date	Day	Month	Year	to	Day	Month	Year
	Period end date	01	October	2023	30	September	2024	(remember to include the page numbers of additional sheets)
<b>Respective responsibilities of trustees and examiner</b>  <b>Basis of independent examiner's statement</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. 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> <p>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.</p>							
<b>Independent examiner's statement</b>  <b>Signed:</b> <b>Name:</b> <b>Relevant professional qualification(s) or body (if any):</b>  <b>Address:</b>	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <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> <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper</p> <p>d.</p> <p>te: 24 March 2025</p> <p>Thyme Tac &amp; Accountancy Ltd 36 Angusfield Avenue Aberdeen AB15 6AQ</p>							

\*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**

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 £
<b>A1 Receipts</b>						
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					-	
<b>A1 Sub total</b>	<b>27,617</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,617</b>	<b>30,812</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>27,617</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,617</b>	<b>30,812</b>
<b>A3 Payments</b>						
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					-	
<b>A3 Sub total</b>	<b>34,541</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,541</b>	<b>29,564</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>34,541</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,541</b>	<b>29,564</b>
<b>Net receipts / (payments)</b>	<b>(6,925)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,925)</b>	<b>1,248</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(6,925)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,925)</b>	<b>1,248</b>

## 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



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

\_\_\_\_\_

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

<p>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)</p>	
---	--

Authority under which paid	£

<p>If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)</p>	
--	--

[illegible]

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

\_\_\_\_\_

# 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
<b>Receipts</b>						
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					-	
<b>Sub total</b>	<b>27,617</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,617</b>	<b>30,812</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>27,617</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,617</b>	<b>30,812</b>
<b>Payments</b>						
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					-	-
					-	-
<b>Sub total</b>	<b>34,541</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,541</b>	<b>29,564</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>34,541</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,541</b>	<b>29,564</b>
<b>Net receipts / (payments)</b>	<b>(6,925)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,925)</b>	<b>1,248</b>
Transfers to / (from) funds					-	
<b>Surplus / (deficit) for year</b>	<b>(6,925)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,925)</b>	<b>1,248</b>
<b>Nature and purpose of funds</b>						

# 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
<b>Receipts</b>						
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					-	
<b>Sub total</b>						
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>						
<b>Total receipts</b>						
<b>Payments</b>						
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					-	
					-	
<b>Sub total</b>						
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>						
<b>Total payments</b>						
<b>Net receipts / (payments)</b>						
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>						
<b>Nature and purpose of funds</b>						