

APPENDIX 1

OSCr

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	01	April	2025	To	31	March	2026

Reference and administration details

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

WHALSAY HERITAGE AND COMMUNITY CENTRE SCIO
-
SC021645
Hillhead
Symbister
Whalsay
Shetland
Postcode ZE2 9AQ

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	Andrew John Sandison	Chair	Full term above	WHACC C.T. Board
2	Anne Huntley	Vice-Chair	Full term above	ditto
3	John Dally	Secretary	Full term above	ditto
4	Marina E Irvine	Treasurer	Full term above	ditto
5	Caroline Anderson	Ass. Treasurer	Full term above	ditto
6	Caroline Arthur	Ass. Treasurer	Full term above	ditto
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
N/A	N/A

Structure, governance and management

Type of governing document

On 3rd Oct 2012, the former Whalsay History Group – an unincorporated association – changed its legal form to the Incorporated Organisation Whalsay Heritage and Community Centre SCIO.

The Trust was set up and recognised as a Scottish charity with effect from 03 October 2012. The Trust is administered in accordance with the terms of the Trust Deed.

Trustee recruitment and appointment

Appointment and removal are in accordance with the Trust Deed which requires that appointment is approved by unanimous agreement of the existing trustees and removal of any trustee by the unanimous agreement of the others.

Objectives and activities

Charitable purposes

The Organisation's Purposes are: (as given in paragraph 4)

To preserve and protect the heritage and traditions of the island of Whalsay with a view to securing public appreciation of said heritage and traditions by means of research, study, recreation, or such other means charitable in law.

The Organisation's Aims are set out in the objects given in paragraph 4.1 to 4.6 below

Summary of the main activities in relation to these objects

- 4.1 to preserve and document the history of the island of Whalsay;
- 4.2 to collect written material, film, video or audio recordings or maps relating to the history of Whalsay;
- 4.3 to display or otherwise make available to the public any and all materials collected;
- 4.4 to foster an awareness of the heritage of Whalsay amongst people of all ages;
- 4.5 to stimulate public interest in the heritage and traditions of Whalsay within the context of Shetland as a whole; and
- 4.6 to preserve or conserve any historic building in Whalsay which may come into the care or ownership of the Group.

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Achievements and performance

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

Annual Objectives

- (i) Delivered a full seasonal display (May–October 2025) on *Whalsay fishermen's jerseys* through the ages, featuring both dress and working garments.
- (ii) Retained and supported the display of *hosiery by Valda Grieve*, wife of poet Hugh MacDiarmid, in conjunction with the *Outwith* exhibition at Lerwick Museum.
- (iii) Developed a new historical display on the *Whalsay Bruce family*, including a timeline, contextual history, and archival photographs.
- (iv) Updated the semi-permanent *Fishing* display with additional interpretation and photographs.

Output

- Two new displays completed, plus an updated Fishing display.
- Accompanying interpretive leaflets produced for visitors.
- All installation and preparation hours contributed by Heritage Centre volunteers.
- Visitors and school groups welcomed throughout the open season.

Outcomes

- Increased public awareness of Whalsay's cultural and maritime heritage, including integration with local school learning.
- Visitors gained new insight into the working lives of island fishermen through the study of traditional dress.
- Enhanced understanding of Whalsay's social history through the Bruce family timeline and historic photographs dating from the late 19th century.

Its Impact

- Strengthened local tourism and contributed to the preservation of cultural heritage.
- Supported intergenerational knowledge transfer between older residents and younger audiences.
- Reinforced the role of the Heritage Centre as a key community institution and highlighted the historical significance of the Bruce Laids in Whalsay's development

Achievements

- A total of 844 visitors attended during the open period, representing a steady increase across the season and including many from overseas.
- Received consistently positive feedback from visitors, schools, and local media.

Financial review

Brief statement of the charity's policy on reserves

On 01 April 2025, the restricted phase2 account opening balance was **£51,244.08**. This fund was used during 2025 for repairs to Units 6 and 7 along the East Range, which began on 28 March 2023. During the financial year 01/04/2025 to 31/3/2026 a total of **£15,000.00** was transferred from the Treasurers account to the Phase2 account. Total Income Phase2 account **£88.00**. Granite and window repairs total spend was **£8343.50**. Closing Balance 31/3/2026 was **£57,988.58**. This year's profit on Unrestricted Treasurers account was **£21,395.26**. This year's revenue spending was **£9285.34** and had a closing balance **of £ 27,125.44** on **31 March 2026**. The Trustees consider this amount to be appropriate to allow them to respond to revenue spending, should there be a shortfall in any generated income.

An expected total capital spend of upwards of **£50K** will be required, of which **£8343.50** for window and structural repairs to granite was spent this year, on units 6 & 7 along the East Range. The **Restricted Fund** plus balance from **Unrestricted** will be used for funding future repairs to Units 6 & 7. Future internal refurbishment to Units 6 & 7 during next financial year will take place.

Details of any deficit

There was no deficit on either account during the period 01/04/25 to 31/3/26.

Donated facilities and services (if any)

None

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Other optional information

On the 16th of November 2025 the AGM was held, and existing office bearers were re-appointed for another year by agreement of the twelve members present.

In 2013 Whalsay Heritage and Community Centre scio was awarded a three-star rating from Historic Environment Scotland after inspection of the premises. Historic Environment Scotland signage has now been put in place from ferry terminal to premises for tourist guidance when visiting.

The Whalsay Heritage and Community Centre scio is open four days per week – in normal times - during the summer season May to October. It is voluntarily staffed by WHACC members during these periods. It is also open during times when visiting yachts and unannounced bus tours arrive at the island. Visitors are issued with a visitor's guide to Whalsay and the visitor book in the premises always reflects views which continually shows a positive response.

The Whalsay Heritage and Community Centre scio continues to be a tourist information point where information about Whalsay including local attractions and walks and information leaflets from every part of Shetland is available in the form of handouts from other tourist organisations.

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)	Andrew John SANDISON	
Position (e.g. Chair)	Chairman	
Date	25/5/26	

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Office of the Scottish Charity Regulator

Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Independent examiner's report on the accounts v2					
	Whalsay Heritage and Community Centre SCIO					
	SC021645					
	Period start date				Period end date	
Day	Month	Year		Day	Month	Year
01	APRIL	2025	to	31	MARCH	2026
7-10						
Respective responsibilities of trustees and examiner Basis of independent examiner's statement	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.					
	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 understanding of the accounts to be reached.					
Signed:				Date:	24/06/26	
Name:				Ellen Hughson		
Relevant professional qualification(s) or body: Address:	ACIE: Associate					
	Voluntary Action Shetland Market House, 14 Market Street Lerwick, Shetland, 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**

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2025		31	March	2026

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	16,280				16,280	36,042
Legacies					-	
Grants	11,693				11,693	10,661
Receipts from fundraising activities	1,405				1,405	1,394
Gross trading receipts	1,090	88			1,178	1,255
Income from investments other than land and buildings					-	
Rents from land & buildings	213				213	219
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	30,681	88	-	-	30,769	49,571
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	30,681	88	-	-	30,769	49,571
A3 Payments						
Expenses for fundraising activities	941				941	316
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	8,209	8,344			16,553	41,332
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	135				135	123
Preparation of annual accounts					-	
Legal costs					-	
A3 Sub total	9,285	8,344	-	-	17,629	41,771
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	9,285	8,344	-	-	17,629	41,771
Net receipts / (payments)	21,396	(8,256)	-	-	13,140	7,800
A5 Transfers to / (from) funds	(15,000)	15,000			-	
Surplus / (deficit) for year	6,396	6,744	-	-	13,140	7,800

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	20,730	51,245			71,975	64,175
	Surplus / (deficit) shown on receipts and payments account	6,396	6,744			13,140	7,800
						-	
						-	
	Cash and bank balances at end of year	27,126	57,989	-	-	85,115	71,975
(Agree balances with receipts and payments account(s))		-	-	-	-	-	-

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

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets	Computer Equipment			1,500	1,500
	Digital Projector			100	100
	3 No Storage Sheds			8,800	8,800
	Display Cabinets			2,000	2,000
		Total	-	12,400	12,400

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

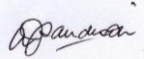
Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total	-	-

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

Signature

Print Name

Date of approval

	Andrew John SANDISON	25/05/2026

Section C Notes to the Accounts
C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*
Unrestricted Funds
General Fund - used to meet all operating costs

Includes funding from:

Shetland Amenity Trust £9,117 towards ongoing operational costs of the charity.

Whalsay Community Council £1,000 towards a new computer system and photo database

Shetland Islands Council £1,576 towards provision of tourist information service.

Restricted Funds
Phase 2 Account - The Phase2 Group was set up as a sub-group of the then Whalsay History Group in 2009. The main purpose being in the first instance to raise funds for a feasibility study to look at the possibility of restoring more of the B listed buildings around the area adjacent to the then History Group premises (now Whalsay Heritage & Community Centre SCIO premises). These buildings were B Listed in 1971.

Being part of the Symbister Junior High School, the Midden Court area and its environs has great potential as a building suited to community use and the Phase2 Group continues to explore ways of taking this forward.

This year £15K was transferred from the general fund to the Phase 2 Account for repairs to Units 6 & 7. This year has seen restoration of granite around door and windows of Unit 7.

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

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WHALSAY HERITAGE AND COMMUNITY CENTRE SCIO						SC021645
Additional analysis (1)						
Analysis of receipts and payments						
1 Donations						
	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 £
Membership Fees	230				230	209
Donations	16,050				16,050	35,833
					-	
					-	
Total	16,280		-	-	16,280	36,042
	-	-	-	-	-	-
2 Grants						
	Unrestricted funds	Restricted funds			Total current period	Total last period
	to nearest £	to nearest £			to nearest £	to nearest £
Community Council PB event grant	1,000				1,000	
Shetland Amenity Trust Grant	9,117				9,117	9,097
SIC - Tourist Information	1,576				1,576	1,564
					-	
	11,693	-			11,693	10,661
	-	-			-	-
3 Gross receipts from other charitable activities						
	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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-
4 Payments relating directly to charitable activities						
	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 £
					-	
Electricity	3,850				3,850	6,580
Clear Business Water	878				878	802
Phone, Broadband, Laptop, Website	896				896	1,119
Insurance	1,128				1,128	1,094
Fair Isle Book, Photobox cards	-				-	205
New Heating System	-				-	22,080
Repairs, Maintenance, Cleaning	1,453	8,343			9,796	9,452
Bank Fees	4	1			5	
					-	
					-	
Total	8,209	8,344	-	-	16,553	41,332
	-	-	-	-	-	-