South Ronaldsay Community Association

Charity No. – SC017947

Draft Accounts for Yr Ending 17th Sept 2026

in the format required by

The Office of the Scottish Charity Regulator (OSCR)

Presented to the Trustees and Committee

On Wed 7th Oct 2026

PPENDIX 2

OSCR
Scottish Charity Regulator

South Ronaldsay Community Association

SC017947

Receipts and payments accounts

For the period from	18	September	2025	to	17	September	2026

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					-	266
Legacies					-	
Grants	350				350	3,561
Receipts from fundraising activities	1,069				1,069	900
Gross trading receipts	8,048				8,048	6,637
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	9,467	-	-	-	9,467	11,364
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	9,467	-	-	-	9,467	11,364
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	10,100				10,100	10,513
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	10,100	-	-	-	10,100	10,513
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	10,100	-	-	-	10,100	10,513
Net receipts / (payments)	(633)	-	-	-	(633)	851
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(633)	-	-	-	(633)	851

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ion B Statement of balances

B1 Cash funds

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 £
Cash and bank balances at start of year	2,187				2,187	1,336
Surplus / (deficit) shown on receipts and payments account	(633)				(633)	851
					-	
					-	
Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	1,554	-	-	-	1,554	2,187

B2 Investments

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

B3 Other assets

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
	Total	-	-	-

B4 Liabilities

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

B5 Contingent liabilities

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

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

Signature*	Print Name	Date of approval
	Ian Pinches	7th Oct 2026

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tion C Notes to the Accounts

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

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)	

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)	

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 (£)
Committee member involved in arms length transaction	Income received from Kim McEwen in the ordinary course of business	30	nil

C6 Other information

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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 £
Sundry Donations Received					-	266
					-	
					-	
					-	
Total	-	-	-	-	-	266
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Grant Funding Received	350		350	3,561
			-	
			-	
			-	
Total	350	-	350	3,561
	-	-	-	-

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 £
Expenditure	10,100				10,100	10,513
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	10,100	-	-	-	10,100	10,513
	-	-	-	-	-	-

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Additional analysis (2)

5 Breakdown of unrestricted funds

					Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	266
Legacies					-	
Grants	350				350	3,561
Receipts from fundraising activities	1,069				1,069	900
Gross trading receipts	8,048				8,048	6,637
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	9,467	-	-	-	9,467	11,364
Receipts from **asset & investment sales**						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	9,467	-	-	-	9,467	11,364
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	10,100				10,100	10,513
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	10,100	-	-	-	10,100	10,513
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	10,100	-	-	-	10,100	10,513
Net receipts / (payments)	(633)	-	-	-	(633)	851
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(633)	-	-	-	(633)	851

Nature and purpose of funds

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts

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Report to the trustees/members of Charity name: South Ronaldsay Community Association

Registered charity number SC017947

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
18	09	2025	to	17	09	2026

Set out on pages Headed Appendix 2 – showing the Receipts and Payments Accounts plus Notes – Sections A, B & C plus Additional Analysis Notes 1, 2 & 3 (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 (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.

Basis of independent examiner's statement

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.

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:** Wed 7th Oct 2026

Name: Judith Scott

Relevant professional qualification(s) or body (if any): BA Business Administration
PGCE Secondary Education (Business Education)

Address: Mucklehouse
Eastside
St. Margaret's Hope
Orkney KW17 2RL

*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.
** OSCR will accept digital or typed signatures