REGISTERED CHARITY NUMBER:
SC016805

Bridge End Outdoor Centre SCIO

Report of the Trustees and Financial Statements
for the Year Ended 31 October 2025

Bridge End Outdoor Centre SCIO

Contents of the Financial Statements
for the Year Ended 31 October 2025

Bridge End Outdoor Centre

Report of the Trustees
for the Year Ended 31 October 2025

The trustees present their report with the financial statements of the charity for the year ended 31 October 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Overview

This Trustees' Annual Report accompanies the financial accounts of Bridge End Outdoor Centre for the year ended 31 October 2025 and summarises the charity's activities, achievements, financial position and future priorities during the year.

In accordance with its Constitution, the charity exists to support citizenship and community development by providing affordable facilities for local, national and international groups. During the year ended 31 October 2025, the Trustees continued to pursue these charitable purposes through the operation and improvement of Bridge End Outdoor Centre, the caravan and camp site, and the marina.

This report records a positive year for Bridge End Outdoor Centre, marked by continued community use, significant investment in improvements to the Centre and marina, and ongoing work to strengthen the charity's facilities, activities and plans.

Governance and Trustees: The charity is governed by its Constitution. The Trustees are responsible for the strategic direction, oversight and governance of the charity, including ensuring that its activities remain consistent with its charitable purposes and that resources are applied in support of those purposes.

Facilities and Operations

At the Centre building, a major renovation programme undertaken in the first half of 2025 was followed by substantial maintenance work over the winter, much of it carried out by volunteers.

At the caravan and camp sites, the outdoor areas were improved through the installation of a new water heater and improved lighting.

At the marina, annual maintenance and safety work was completed alongside important improvements. These included the replacement of mooring chains, the renewal of worn pontoon components, improvements to access walkways, and the application of protective treatments. Together, these works are expected to reduce repeat maintenance in future years.

Communities Served

The Centre welcomed a wide range of users, including schools, youth groups, outdoor activity groups, families, community organisations, visitors and event groups. The marina also continued to be well used by local berth-holders, visiting boats, and kayaking groups, paddle-boarders and sea swimmers. This breadth of use reflects the charity's public benefit by widening access to outdoor, educational and community facilities for the Shetland community and beyond.

Regular visits by a local mobile sauna company attracted additional users to the marina and proved to be a popular addition to the facilities on offer.

Financial Review

During the year ended 31 October 2025, the charity continued to apply its resources to the operation, maintenance and improvement of Bridge End Outdoor Centre, the caravan and camp sites, and the marina. The Trustees consider that this expenditure supported the charity's charitable purposes by maintaining safe, affordable and accessible facilities for community, educational, outdoor and marine use.

Income was generated through group bookings of the Centre, caravan and campsite pitches, and marina berth rentals, along with wind turbine electricity exports, fundraising events and community support through donations, both financial and in-kind.

Expenditure was focused on maintaining safe, accessible and affordable facilities, including renovation, repair and safety works. Four major projects were undertaken during the year:

Centre Building Refurbishment – £14,400

- This included redecoration, new flooring, furniture, lighting and soft furnishings.

Marina Access Track Upgrade – £7,400

- The access was upgraded to reduce ongoing maintenance works in future.

Marina Refurbishment – £12,200

- Shackles, chains, U-bolts, gratings, and rollers were renewed.

Wind Turbine Renovation - £6,300

- The foundations and key controls were replaced to allow turbine to continue operating.

In each of the above projects, the additional investment required was funded from charity reserves. The Trustees are confident that this investment will support higher income and/or reduced maintenance costs over the coming years. The Trustees will continue to monitor income, expenditure and reserves carefully to support the charity's ongoing activities, meet maintenance commitments and plan responsibly for future development. The financial accounts should be read alongside this report for the detailed figures for the year.

Reserves policy: The Trustees aim to hold reserves at a level sufficient to support the charity's continuing operations, meet planned maintenance and repair commitments, and provide a reasonable contingency for unexpected costs or fluctuations in income. Reserves are reviewed by the Trustees in the context of the charity's facilities, plans and financial commitments.

Independent scrutiny: The financial accounts for the year ended 31 October 2025 should be read together with the independent scrutiny report prepared in accordance with the requirements applicable to the charity.

Report of the Trustees
for the Year Ended 31 October 2025

Plans and Priorities

Looking ahead, the Trustees intend to build further on the charity's educational and environmental work, including collaboration with a local marine biologist to provide resources for local schools, groups and families.

A programme of fundraising activities is planned to help fund this ongoing work.

The overall aim is to widen access to the outdoors, both on land and at sea, encourage greater understanding of the natural world, and strengthen community bonds.

Acknowledgements

The Trustees wish to record their sincere thanks to the Onsite Operations Team, volunteers, supporters, guests and marina berth-holders. Their time, commitment and support, together with the support of the wider community and local businesses, continue to make a significant contribution to the charity's work and the benefits it provides to the communities it serves.

Trustees' Responsibilities

The Trustees are responsible for preparing the annual report and financial accounts in accordance with the charity's governing document and applicable charity accounting requirements. The Trustees have reviewed the charity's activities and financial position for the year ended 31 October 2025 and consider that this report gives an appropriate account of the charity's work during the year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC016805

Principal address
Bridge End Outdoor Centre Bridge End
Burra
Shetland
ZE2 9LD

Trustees & Date Appointed

Approved by order of the board of trustees on 27th July 2026 and signed on its behalf by:

D. L Robertson

David Robertson (Chairman, Board of Trustees)

Independent Examiner's Report to the Trustees of
Bridge End Outdoor Centre SCIO

I report on the accounts for the year ended 31 October 2025 set out on pages five to ten.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report
My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeking explanations from you as 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:

(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 to comply with Regulation 8 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.

Martin Tregonning
Tregonning and Co Ltd
Staney Brae
Dunrossness
Shetland
ZE2 9JZ

27th July 2026

Statement of Financial Activities
for the Year Ended 31 October 2025

	Notes	31-Oct-25 Unrestricted fund £	31-Oct-24 Total Funds £
INCOME AND ENDOWMENTS FROM			
Charitable income	2	48,085	45,095
Investment income	3	2,871	5,070
Total		**50,956**	**50,165**
EXPENDITURE ON			
Charitable activity	4	81,291	43,246
Investment costs	5	11,085	5,823
Governance Costs	6	1,520	840
Total		93,896	49,909
NET INCOME/(EXPENDITURE)		**(42,940)**	**156**
Total funds brought forward		81,674	81,618
TOTAL FUNDS CARRIED FORWARD		**38,734**	**81,674**

Balance Sheet
At 31 October 2025

	Notes	31-Oct-25 Unrestricted Funds £	31-Oct-24 Total Funds £
FIXED ASSETS			
Tangible assets	9	28,577	33,346
CURRENT ASSETS			
Cash at bank and in hand		8,603	31,009
Debtors		7,000	14,000
		15,603	**45,009**
CREDITORS			
Amounts falling due within one year	8	(8,786)	(2,960)
NET CURRENT ASSETS		**6,817**	**42,049**
TOTAL ASSETS LESS CURRENT LIABILITIES		35,394	75,395
LONG TERM LIABILITIES		-	-
NET ASSETS AND NET UNRESTRICTED FUNDS		35,394	75,395

The financial statements were approved by the Board of Trustees on 27th July 2026 and were signed on its behalf by:

D. L. Robertson

David Robertson (Chairman, Board of Trustees)

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance

Marina Deposits

Marina berth holders are issued a non-transferable license for the use of their berth. Berth-holders pay a non-refundable deposit at the start of their license, which are treated as income in the period that they arise and form part of the charity's brought forward reserves in subsequent periods.

If a license is surrendered and the berth in question is relet, a new deposit will be taken from the new berth-holder.

If the new deposit is equal to or greater than the previous deposit held for that berth, the charity will reimburse the previous berth-holder with an amount equal to their deposit, and any excess will be treated as "other income".

If the new deposit is less than the previous deposit held for that berth, the charity will reimburse the previous berth-holder an amount equivalent to the new deposit, and no surplus or deficit shall arise.

The deposits are not refundable in the normal course of operations, they hold no due date or interest obligations, and do not constitute a liability in the event of the winding up the charity.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Detailed Statement of Financial Activities for the Year Ended 31 October 2025

2. CHARITABLE INCOME

	31-Oct-25	31-Oct-24
	£	£
Accommodation	24,574	30,392
Pitch hire	7,126	1,613
Electricity Recharge	2,416	
Donations	170	580
Marina	13,129	12,510
Other	670	-
	48,085	**45,095**

3. INVESTMENT INCOME

	31-Oct-25	31-Oct-24
	£	£
Turbine income	2,850	4,551
Interest income	21	519
	2,871	5,069

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	31-Oct-25	31-Oct-24
	£	£
Administration	5,262	4,410
Rent	70	0
Bank charges	(72)	67
Cleaning	2,895	3,005
Refuse Collection	480	0
Crown estate	34	100
Depreciation	838	237
Insurance	9,513	12,107
Light and heat	7,000	6,105
Marketing	2,462	2,160
Postage and stationery	239	83
Professional fees	3,622	600
Rates and water	863	905
Repairs	38,571	11,658
Sundries	11	135
Telephone and internet	2,821	1,675
	74,610	**43,246**
Prior Year VAT Adjustment	6,681	-
Total on Charitable Activities	**81,291**	-

5. INVESTMENT ACTIVITIES

	31-Oct-25	31-Oct-24
	£	£
Turbine maintenance	5,262	
Depreciation	5,823	5,823
	11,085	**5,823**

6. GOVERNANCE

	31-Oct-25	31-Oct-24
	£	£
Tregonning and Co Ltd	1,520	840
	1,520	840

The governance costs for the year ended 31 October 2025 include two years' professional fees.

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2025 (2024: nil).

8. TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 October 2025 (2024: nil).

9. TANGIBLE FIXED ASSETS

	Office Equipment & IT	Plant and machinery	Fixtures and Fittings	Totals
		£	£	£
COST				
At 1 November 2024	0	73,290	3,091	76,381
Additions	977		915	1,886
At 31 October 2025	**977**	**73,290**	**4,006**	**78,273**
DEPRECIATION				
At 1 November 2024		40,760	2,275	43,035
Charge for year	244	5,823	594	6,661
At 31 October 2025	**244**	**46,583**	**2,869**	**49,696**
NET BOOK VALUE				
At 31 October 2024		32,530	816	33,346
At 31 October 2025	**733**	**26,707**	**1,137**	**28,577**

Detailed Statement of Financial Activities
for the Year Ended 31 October 2025

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31-Oct-25	31-Oct-24
	£	£
Prepaid expenses	7,000	14,000

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31-Oct-25	31-Oct-24
	£	£
Trade creditors	7,306	359
Accrued Expenses	1,480	2,960
	8,786	**3,319**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2025 other than listed below:

Five trustees, C Nicolson, D Coe, D Robertson, R Tulloch and J W M Simpson held berths at the marina operated by Bridge End Outdoor Centre. These berths were rented on an arm's length basis on the same terms and conditions as other berthholders, and the trustees in question fully declared their interest.

Three trustees were reimbursed a total of £1,079.55 (2024: £nil) in out-of-pocket expenses.