

Flotta Community Association

Contents of the Financial Statements
for the year ended 31st March 2026

Financial Statements

for the year ended 31st March 2026

for

Flotta Community Association

Scottish Charity Number: SCO16054

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Flotta Community Association

Trustees' report for the year ended 31st March 2026

Scottish Charity Number: SC016074

Current Trustees:

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J Ward - Secretary

F Dainoff

R Biddle

Contact Address:

Heather Cove Road, Flotta, Orkney. KW16 3NP

P Ward

I Smith

K Whitworth (resigned 25/06/25)

C Rodie

D Houston (appointed 25/06/25)

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Charitable Purposes

Our purposes, as recorded in our constitution are:

- To provide, maintain and manage the community centre and other community facilities for activities provided by the Association and its constituent members.
- To secure the establishment of a community school/centre and other community facilities and to co-operate with the local Statutory Authority in the maintenance and management of the Centre, for activities promoted by the Association and its constituent members.

Flotta Community Association

Trustees report for the year ended 31st March 2026

Scottish Charity Number: SCO16054

Current Trustees.

D Derrick – Chairperson	P Ward
A Rosie – Treasurer	I Smith
J Ward – Secretary	K Whitworth (resigned 25/06/25)
F Derrick	C Rosie
R Biddle	D Hourston (appointed 25/06/25)

Contact Address:

Heather Cow Root, Flotta, Orkney. KW16 3NP

Recruitment and Appointment of Trustees.

All of the association's trustees are appointed or re-appointed at our annual general meeting, which is held in April/May each year. Trustees may be co-opted at other times.

Governing Document

The club is a charitable, unincorporated association and the purposes and administration arrangements are set out in our constitution.

Charitable Purposes

Our purposes, as recorded in our constitution are:

- To provide, maintain and manage the community centre and other community facilities, for activities promoted by the Association and its constituent members.
- To secure the establishment of a community school/centre and other community facilities and to co-operate with the local Statutory Authority in the maintenance and management of the Centre, for activities promoted by the Association and its constituent members.

Activities and Achievements

The committee organised winter events to attract and involve residents on the island with afternoon and nightly events that include Bowls, Kurling, Cards, Craft work and Art. We also run a Bar on a Friday night. We also have Games nights, Quiz nights and Film nights once a month. We do Sunday lunches once a month and have a Saturday café once a month. Once a month we provide a lunch for over sixties and the Flotta Day Club lets the centre once a month.

Flotta Bell Ringers lets the centre on a Tuesday night.

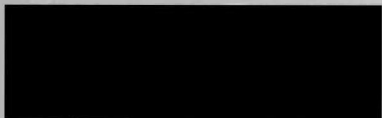
The association funds and runs a summer café that runs for eight weeks of the summer. It is worthwhile activity which provides visitors and locals with somewhere to have a snack lunch of just a cuppa and a chat.

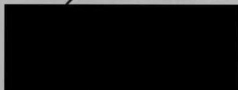
Reserves

The Association reports an unrestricted surplus for the year of £1,999 (2025 surplus £2,873), resulting in unrestricted funds at the end of the year of £42,220 (2025 £40,221). The Association considers that this unrestricted amount will enable us to continue to provide facilities for the forthcoming year.

The restricted balance at the end of the year amounts to £2,000 (2025 £0).

Approved by the trustees and signed on their behalf.

 (Chairman)

 (Secretary)

Date: 16/06/26

Financial Statements

For the year ended 31st March 2026.

Independent Examiner's Report to Flotta Community Association

I report on the accounts of the charity for the year ended 31st March 2026 which are set out on pages 4-7.

Respective Responsibilities of Trustee 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. The 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 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 Regulations, and

*to prepare the accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have 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.

20/06/26

Anne Stacey

Voluntary Action Orkney

6 Bridge Street, Kirkwall, KW15 1HR

**Flotta Community Association
Receipts and Payments Account
For the year ended 31st March 2026**

		Unrestricted Funds March 2026 £	Restricted Funds March 2026 £	Total Funds March 2026 £	Total Funds March 2025 £
<u>Receipts</u>					
Grants		-	2,000	2,000	960
Legacy		-	-	-	-
Bank Interest		459	-	459	175
Gross receipts from other charitable activities	<u>1</u>	14,188	-	14,188	14,651
Total Receipts		14,647	2,000	16,647	15,786
<u>Payments</u>					
Charitable activities	<u>2</u>	12,324	-	12,324	12,825
Governance costs					
Independent Examination		324	-	324	168
Total Payments		12,648	-	12,648	12,993
Net receipts/(payments)		1,999	2,000	3,999	2,793
Transfer between funds		-	-	-	-
Surplus/(Deficit) for year		1,999	2,000	3,999	2,793

**Flotta Community Association
Statement of Balances
For the year ended 31st March 2026**

	Unrestricted Funds March 2026 £	Restricted Funds March 2026 £	Total Funds March 2026 £	Total Funds March 2025 £
<u>Bank and Cash Balances</u>				
Opening Balance	40,221	-	40,221	37,428
Surplus/(Deficit) Per Receipts & Payments A/c	1,999	2,000	3,999	2,793
Closing Balances	<u>42,220</u>	<u>2,000</u>	<u>44,220</u>	<u>40,221</u>

Reserves

Funds	As at 01/04/25	Receipts	Payments	Transfer between funds	As at 31/03/26
Unrestricted	40,221	14,647	12,648	-	42,220
Restricted Remembering Together	-	2,000	-	-	2,000
Closing Balances	<u>40,221</u>	<u>16,647</u>	<u>12,648</u>	<u>-</u>	<u>44,220</u>

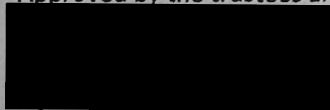
Unrestricted funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity

Restricted funds

Remembering Together – funding received to cover the costs of maintaining the Covid-19 memorial situated on Flotta. The association have taken on the responsibility for maintaining the memorial for a minimum of 5 years.

Approved by the trustees and signed on their behalf

 (Chairman)
 (Secretary)

Flotta Community Association
Notes to the Accounts
For the year ended 31st March 2026

1. Analysis of receipts	Total March 2026 Unrestricted	Total March 2026 Restricted	Total March 2026	Total March 2025
Charitable Activities				
Bar Trading	4,785	-	4,785	6,048
Lets of Hall	30	-	30	110
Ticket Sales	690	-	690	1,270
Sale of Harvest Home Fruit salad	-	-	-	7
Raffles	348	-	348	475
Crafts	145	-	145	178
Cards and games groups	204	-	204	180
Bell ringers	180	-	180	230
Sunday Lunch	261	-	261	560
Kurling Club/Bowling/Pool	216	-	216	375
Community Cafe	4,089	-	4,089	2,145
Monthly Café	876	-	876	711
Senior citizen's Lunch Club	678	-	678	587
Donations	28	-	28	5
Fish & Chips nights	815	-	815	978
Orkney Story Telling Festival	-	-	-	246
Film Night	29	-	29	27
Quiz and Scrabble nights	40	-	40	45
Flotta Day Club Over 50's Group hire	110	-	110	150
Rug workshop	-	-	-	21
Table games	-	-	-	24
Exercise	93	-	93	55
Art club	-	-	-	124
Play – Men don't talk	-	-	-	100
Badminton/table tennis	156	-	156	-
Chinese dinner night	415	-	415	-
	14,188	-	14,188	14,651

Flotta Community Association
Notes to the Accounts (cont)
For the year ended 31st March 2026

2. Analysis of Payments	Total March 2026 Unrestricted	Total March 2026 Restricted	Total March 2026	Total March 2025
Charitable activities				
Bar Trading	2,918	-	2,918	4,756
Dances	1,201	-	1,201	1,391
Late Licences and Legal Fees	180	-	180	180
Senior Lunch Food Costs	329	-	329	270
Telephone	631	-	631	497
Raffle and Bingo Prizes	19	-	19	71
Community Café	3,813	-	3,813	2,336
Monthly Café	185	-	185	211
Miscellaneous	112	-	112	15
Other Foods	53	-	53	-
Fish & Chip night	557	-	557	552
Insurance	263	-	263	261
Heat & Light	271	-	271	133
Rug making	-	-	-	255
Chinese night/Curry night	305	-	305	-
Christmas/Hogmanay party	46	-	46	45
Equipment	571	-	571	78
Sunday Lunches	142	-	142	396
Donation	300	-	300	-
Building planning	428	-	428	-
Fireworks	-	-	-	350
Orkney story telling festival	-	-	-	20
Play – Men don't talk	-	-	-	48
	12,324	-	12,324	11,865

3. Due to the difficulty involved in purchasing goods on a small island, 6 trustees claimed reimbursed expenses of £2,720 during the year (2025: 3 trustees £2,031).