



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	02	2025		31	01	2026

Reference and administration details

Charity name	Graemsay Community Association SCIO
Other names charity is known by	
Registered charity number	SCIO SC048081
Charity's principal address	"Breckan"
	Graemsay
	Orkney
	Postcode KW16 3NG

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	Steve Lee	Chair	27.06.2023	
2	Andrew Mowat	Vice Chair	05.07 2025	
3	Audrey Lee	Secretary		
4	Catherine Mathieson	Treasurer		
5	Sandra Davey	Committee member		
6	Mick Braddock	Committee member		
7	Catherine Ritch	Committee member		
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throughout the year for the benefit of the community.

activities
jects

Graemsay Community Association SCIO has organised social activities for the islands and has made substantial improvements to the islands community centre.

The objects of the association are to –

Promote the benefit of the inhabitants of the island of Graemsay by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education and provide facilities in the interests of social welfare and leisure time occupation, with the object of improving the conditions of life of the islanders.

And - To secure the establishments and maintenance of a community centre and other community facilities in co-operation with the local authority

performance

ments of
period

The Community Association continued with the monthly games and quiz evenings and we had a very successful Harvest Home for about 40 people with musicians, friends and family invited and welcomed.

There was our usual Christmas party with friends and family again joining us and we held our Carol service followed by Christmas songs, mince pies and mulled wine.

We had intended holding a Burns Supper but sadly this had to be cancelled due to the sudden death of one of our elderly neighbours. We were all saddened by this and we had another loss in July of 2026 when a gentleman passed away. These deaths affected everyone since our small population means we all know one another very well.

During the year the remains of a large whale was washed up on the shore of one of the beaches and it was hoped for a while that we might dismantle it and rebuild it in another part of the island but this proved to be more difficult and expensive than we first thought so it was decided to make a small cairn type feature with a few bones and let nature take its course with the rest of the body.

We bought some tables and chairs for the Community Hall which are more comfortable and suitable for our games evenings. We also held Grand National afternoon complete with our own sweepstake.

Financial review

Brief statement of the charity's policy on reserves

This is an organisation run by volunteers. The committee ensures that there are enough funds to cover insurance and heating costs for the hall and for running costs & repairs. Trustees believe that 6 months running costs is an appropriate level of reserves in order to cover the timing differences between receipts and payments and to allow for any unexpected expenditure on the hall. Although there was a larger deficit last year, the bank balance still falls within this limit.

Details of any deficit

Donated facilities and services (if any)

The charity would like to recognise and thank the time and commitment given to it, by its many volunteers. If it were not for these volunteers, the organisation would not exist, and the many services/activities it plans and organises on the island, would not take place. The Community Association would like to thank the Orkney Islands Council & the Graemsay Hoy and Walls Community Council for the funding received throughout the year. This money has allowed for part payment of insurance costs and funding towards holding the Christmas Party.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Catherine Mathieson

Full name(s)

Catherine Mathieson

Position (e.g. Chair)

Treasurer

Date

31.05.2026

APPENDIX 3



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

Charity name GRAEMSAY COMMUNITY ASSOCIATION SCIO						
SC 048081						
Period start date			to	Period end date		
Day	Month	Year		Day	Month	Year
01	02	2025		31	01	2026
					5 - 7	

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:**

Name:

David Campbell

Date:

03/06/26

Relevant professional qualification(s) or body (if any):

Address:

Voluntary Action Orkney
6 Bridge Street
Kirkwall, Orkney
KW15 1HR

*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.

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	02	2025		31	01	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	1,000				1,000	-
Legacies					-	-
Grants		568			568	1,953
Receipts from fundraising activities	770				770	480
Gross trading receipts					-	-
Income from investments other than land and buildings	59				59	79
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	479
A1 Sub total	1,829	568			2,397	2,991
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets						
Proceeds from sale of investments						
A2 Sub total	-					
Total receipts	1,829	568			2,397	2,991
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	1,001	568			1,569	3,183
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	131				131	106
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
A3 Sub total	1,132	568			1,700	3,289
A4 Payments relating to asset and investment movements						
Purchases of fixed assets						-
Purchase of investments	-				-	-
A4 Sub total	-				-	-
Total payments	1,132	568			1,700	3,289
Net receipts / (payments)	697	-			697	(298)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	697	-			697	(298)

Section C Notes to the Accounts

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

All Current Funds are Unrestricted

C2 Grants

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

C3a Trustee remuneration

£

C3b Trustee remuneration - details

C4a Trustee expenses

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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