Scottish charity no. SC051808

ROUSAY COMMUNITY ASSOCIATION SCIO

(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' AND MEMBERS' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

ROUSAY COMMUNITY ASSOCIATION SCIO

TRUSTEES' AND MEMBERS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report and accounts for the year ended 31 December 2025.

Type of governing document
The charity is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form on 23 June 2022. Rousay Community Association SCIO is registered with the Office of the Scottish Charity Regulator no. SC051808. The contact address is: Nearhouse, Rousay, Orkney, KW17 2PT.

Current trustees
Branwen Bourn
Zoe Flaws
Alice Mainland
Carey Mainland

Other trustees who served in the period
None

Trustee recruitment and appointment
The management committee of the Rousay Community Association SCIO meets four times a year (or as required on an urgent/ extraordinary basis).

Membership of the management committee is open to all interested members of the community, along with the Head Teacher of the Rousay Community School.

Our trustees are the office bearers, as elected by the members of the Rousay Community Association SCIO at the annual general meeting, which is held in September.

There must be a minimum of four and a maximum of eight trustees.

Charitable purposes
The charity's objects are:

- to promote the wellbeing of the community and the inhabitants of the island of Rousay and its environs by the provision of recreational facilities;
- to assist in or to establish, maintain, manage and develop a community centre and associated facilities for activities promoted by the association; and
- to further the health and wellbeing of the whole community from children to the elderly including disabled and people suffering from mental health issues through the provision of sports, music, drama and any other recreational activity to further advance community wellbeing.

Summary of the main activities in relation to these objects
The association runs weekly events in the hall including badminton, bridge, Fatburn Extreme and Boxercise.

Achievements and performance
At the AGM of the Rousay Community Association SCIO we retained our sitting board members: Chair – Branwen Bourn, Vice-Chair – Zoë Flaws, Secretary – Alice Mainland, and Treasurer – Carey Mainland.

We have had a busy year of events.
Annual Events:
Saturday January 25th - "Burns" Night and Ceilidh
Saturday July 5th – RCS & RCA Summer Quiz (now an annual event)
Thursday July 31st to Sunday August 4th – Rousay Horticultural Society Show
Wednesday November 5th - Fireworks/Bonfire Night Display
Saturday November 8th - Harvest Home Dinner and Dance
Saturday December 6th – RCS & RCA Christmas Quiz (now an annual event)

Each of these events were very well attended by the Rousay community and friends/ relatives from further afield. The Craig Mainland Band (made up of Rousay musicians) played wonderfully at both dances.

One-Off Events:
Sunday January 12th and Sunday 19th – REWDT Tai Chi Taster Sessions
Sunday February 9th – AGM of the Rousay, Egilsay & Wyre Heritage SCIO
Saturday March 29th – Rousay Sailing Club Dance, with music from The Gablos
Saturday April 12th – REW Heritage SCIO Cubbie Making Workshop
Sunday April 13th – Rousay Sailing Club Children's Activity Day
Sunday April 20th – Horti & RNLI Easter Egg Hunt
Friday April 25th – AGM of the Rousay Community Association SCIO
Saturday May 31st – AGM, Open Day & Community Showcase of the REWDT
Monday June 2nd – National Islands Plan Consultation
Saturday June 7th – Gray-Barneveld Wedding
Saturday July 26th – SaltFishForty Music Concert
Monday September 22nd – AGM of the Rousay Horticultural Society
Friday October 31st – Traditional Dance Class
Sunday November 2nd – Children's Hallowe'en Party
Friday November 21st – REWDT Al' Fired Up Workshop
Thursday December 4th – REWDT Christmas Wreath Making Workshop

Regular Events:
The community facilities The Rousay Community Association SCIO manage within the Rousay Community School premises are utilised by many local clubs including: the Bridge Club, Badminton, Rousay Ladies Sports, the Rousay Cinema Club, the Rousay SWI, Baby and Toddler Group, the Rousay Sailing Club, the Triangle Club, the RCS Parent Council, and the Heritage Youth Group.

The premises also host the visiting podiatrist (arranged by the REWDT Well-being officer), Citizen's Advice Bureau drop-in sessions, traditional dance classes (funded by the REWDT in the run up to our annual dances), the Rousay Healthy Living Centre fitness classes (Boxercise and Fatburn Extreme) and a number of local birthday parties, and this year a wedding.

This year the REWDT ran a very successful Hatha Yoga course, with our newly qualified local instructor. We are hopeful these sessions will continue in the coming year.

Our county MP and MSP hold their community surgeries, and the Rousay, Egilsay, Wyre & Gairsay Community Council hold their meetings at the venue.

Trustees' remuneration and expenses
The trustees received no remuneration in the year; none were reimbursed for any personal travel expenses.

Review of financial position
The results are set out on page 5. These report a net surplus for the year of £111. The bank balance on 31 December 2025 totalled £10,851, stated net of funds of £1,273 which belonged to Pier Restaurant.

Reserves policy
It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three- and six-month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

TRUSTEES' AND MEMBERS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Plans for future periods
The trustees and committee of the Rousay Community Association SCIO intend to continue to develop our services to the Community.

Within the committee there is a wide range of age groups, which we hope will well reflect the demographic of the island and help us to organise a variety of upcoming community events. We are in the process of finalising our annual events programme for the year and are researching additional ideas for further community events.

Following the success of the Christmas Quiz and the Summer Quiz, run in conjunction with the Rousay Community School, we have added these as ANNUAL EVENTS to our calendar. These have proved to be popular within the community and have raised much needed funds for the Rousay Community School.

Our Facebook admins continue to keep the community up to date with our happenings on the island, along with sharing posts on various community events (other than those hosted by the RCA SCIO), island houses for sale/rent adverts, and local job adverts.

This year the RCA SCIO with financial support from the Rousay, Egilsay, Wyre & Gairsay Community Council and the Rousay, Egilsay & Wyre Development Trust have purchased a new set of curtains for the Community School Hall. These will replace the set of curtains that have hung in the hall for around 20 years.

Along with the Orkney Islands Council we are hopeful to have some much-needed works done within the building, most notably the school hall and the community rooms. Giving us a fresh face for the future.

Risk factors
The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

On behalf of the board of trustees

Branwen Bourn
Trustee

Dated:

ROUSAY COMMUNITY ASSOCIATION SCIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROUSAY COMMUNITY ASSOCIATION SCIO

I report on the accounts of the charity for the year ended 31 December 2025, which are set out on pages 5 to 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) Act 2005 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.

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 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.

Ivan Houston
Chartered Accountant
Independent Examiner

8 Albert Street
Kirkwall
Orkney

Dated:

ROUSAY COMMUNITY ASSOCIATION SCIO

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted	Restricted	2025	Unrestricted	Restricted	2024
				£			£
Receipts							
Donations		0	0	0	30	0	30
Grants	3	0	3,118	3,118	0	2,435	2,435
Receipts from fundraising activities		5,772	0	5,772	5,340	0	5,340
Gross receipts from other charitable activities		991	0	991	1,533	0	1,533
Total receipts		6,763	3,118	9,881	6,902	2,435	9,337
Payments							
Expenses for fundraising activities		3,517	500	4,017	3,541	500	4,041
		3,517	500	4,017	3,541	500	4,041
Payments for charitable activities:							
Insurance		404	0	404	463	0	463
Waste collection		55	0	55	50	0	50
Repairs & maintenance		621	0	621	0	0	0
Postage, stationery & advertising		8	0	8	19	0	19
Printing		0	0	0	17	1,335	1,352
Computer costs		68	0	68	0	0	0
Bank & card charges		117	0	117	0	0	0
Subscriptions, levies and licences		170	1,518	1,688	1,553	0	1,553
Other charitable expenses		0	600	600	0	600	600
		1,443	2,118	3,561	2,103	1,935	4,038
Governance costs:							
Accounts prep & independent examination		720	0	720	612	0	612
		720	0	720	612	0	612
Purchases of fixed assets:							
Fixtures, fittings & equipment		972	500	1,472	0	0	0
		972	500	1,472	0	0	0
Total payments		6,652	3,118	9,770	6,256	2,435	8,691
Transfers to/ (from) funds		0	0	0	0	0	0
Surplus/ (deficit) for year		111	0	111	646	0	646

ROUSAY COMMUNITY ASSOCIATION SCIO

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025	2024
		£	£
Bank and cash in hand			
Opening balance		10,470	9,824
Surplus/ (deficit) for year		111	646
Closing balance		10,581	10,470
Reserves			
General funds		10,581	10,470
Closing balances		10,581	10,470
Assets			
Fixtures, fittings & equipment - at cost		1,472	0
Total assets		1,472	0

The accounts were approved by the Trustees on .....

Branwen Bourn
Chair

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting policies

1.1 The accounts are prepared on the receipts and payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

1.2 **Nature and purpose of funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor.

2. Trustee expenses and remuneration

The trustees all give freely of their time and expertise. No remuneration was paid to the trustees or any connected persons during the year.

3. Grants

	2025	2024
	£	£
REWDT - Community activity (Harvest Home)	500	500
REWDT - OIC (Community Levy)	1,518	0
REWGCC - Community activity (fireworks)	600	600
REWGCC - capital grant (curtains)	500	0
NILPS - Rousay walking guide	0	1,335
	3,118	2,435

All grants were for restricted purposes