

# OSCr

Office of the Scottish Charity Regulator

## Trustees' Annual Report for the period

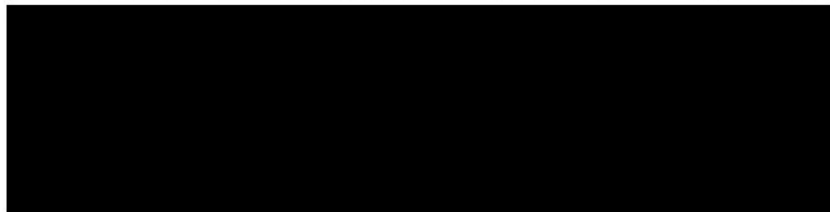
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	02	2024		31	01	2025

## Reference and administration details

**Charity name**  
**Other names charity is known by**  
**Registered charity number**  
**Charity's principal address**

Graemsay Community Association SCIO

SCIO SC048081



## 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)
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

## Objectives and activities

### Charitable purposes

The Charitable purposes of the organisation are the advancement of Citizenship and Community Development & Advancement of Environmental Protection or Improvement, primarily but not exclusively in the island of Graemsay and its surrounding area.

*One of the main activities of the charity is the running of the islands community centre. They charity organises various social events throughout the year for the benefit of the community.*

### Summary of the main activities in relation to these objects

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

## Achievements and performance

### Summary of the main achievements of the charity during the financial period

The Community Association organised our usual events during the year including our Harvest Home, a Christmas party and Nativity service then a Hogmanay party to which all the islanders, family and friends were invited.

We celebrated the 80<sup>th</sup> birthdays of two of the ladies on the island, one at the end of 2024 and the other at the beginning of 2025 and both of these were held in the Hall which had been suitably decorated for the occasion and a superb buffet was provided by the islanders. The presence of two musicians from Kirkwall ensured that both these evenings went with a swing.

The ladies craft afternoons have continued and we again took part in Bag The Bruck. We are planning on having a summer dance or barbeque and are hoping to make more use of our television and DVD with some on-line quizzes and film nights.

We have had more games nights with pool, darts, dominoes and cards on offer as well as the occasional quiz night. Everyone on the island is invited to these gatherings and family and friends are always welcome.

## 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)

Full name(s)

Position (e.g. Chair) Treasurer

Date

18. 06. 2025



charity during the financial period

Christmas Party for the year. Other events this year have included a sports day, quiz and bingo nights and our regular Nativity service. We have also started an Islands game night which we host on a monthly basis.

During 2019 Graemsay Community Association was awarded a leader Grant of £19,897 and a CDF grant of £19,910, with these we were able to improve our Community Hall.

The roof was replaced and loft insulation fitted. New doors and windows, a new heating system and a composting toilet were also installed. We now have a more comfortable Hall to meet in and hopefully one that will last for many years to come and that future generations can enjoy.

Due to the Coronavirus outbreak in 2020/21 we have been unable to have our usual events but intend to start our community gatherings as soon as it is safe and when we are allowed to do so.

□4

## Financial review

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<b>Details of any deficit</b>	
<b>Donated facilities and services (if any)</b>	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

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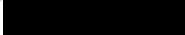
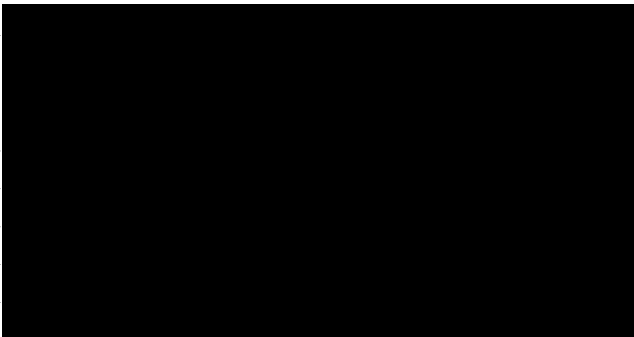
Signed on behalf of the charity's trustees

Signature(s)	
Full name(s)	
Position (e.g. Chair)	Treasurer
Date	15.06.2025

□5

## APPENDIX 3



		Independent examiner's report on the accounts						v2
<b>Report to the trustees/members of</b>  <b>Registered charity number</b>  <b>On the accounts of the charity for the period</b>  <b>Set out on pages</b>	Charity name	Graemsay Community Association SCIO						
	Registered charity number	SC048081						
	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	02	2024	to	31	01	2025	
							5 - 7	
<b>Respective responsibilities of trustees and examiner</b>  <b>Basis of independent examiner's statement</b>	<p>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.</p> <p>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.</p>							
<b>Independent examiner's statement</b>	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>							
<b>Signed:</b> <b>Name:</b> <b>Relevant professional qualification(s) or body (if any):</b> <b>Address:</b>					<b>Date:</b>	08/07/25		
								

## Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	02	2024		31	01	2025

### Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations					-	36
Legacies					-	-
Grants		1,953			1,953	490
Receipts from fundraising activities	480				480	521
Gross trading receipts					-	-
Income from investments other than land and buildings	79				79	92
Rents from land & buildings					-	-
Gross receipts from other charitable activities	479				479	1,305
<b>A1 Sub total</b>	<b>1,038</b>	<b>1,953</b>			<b>2,991</b>	<b>2,444</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets						
Proceeds from sale of investments						
<b>A2 Sub total</b>	<b>-</b>					
<b>Total receipts</b>	<b>1,038</b>	<b>1,953</b>			<b>2,991</b>	<b>2,444</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	106
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	1,230	1,953			3,183	2,855
Grants and donations					-	-
Governance costs:	106				106	-
Audit / independent examination					-	99
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
<b>A3 Sub total</b>	<b>1,336</b>	<b>1,953</b>			<b>3,289</b>	<b>3,060</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets						1,499
Purchase of investments	-				-	
<b>A4 Sub total</b>	<b>-</b>				<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>1,336</b>	<b>1,953</b>			<b>3,289</b>	<b>4,559</b>
<b>Net receipts / (payments)</b>	<b>(298)</b>	<b>-</b>			<b>(298)</b>	<b>(2,115)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>(298)</b>	<b>-</b>			<b>(298)</b>	<b>(2,115)</b>

## Section B Statement of balances

Categories	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 £
B1 Cash funds	Cash and bank balances at start of year	5,794				5,794	7,909
	Surplus / (deficit) shown on receipts and payments account	(298)				(298)	(2,115)
	Cash and bank balances at end of year	5,496	-			5,496	5,794
	(Agree balances with receipts and payments account(s))						

		Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				-
				-
				-
				-
				-
				-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
		Total	-		-

		Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				-
				-
				-
				-
				-
		Total		-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				-
				-
				-
		Total		-

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

Signature

Print Name

Date of  
approval

			15/06/25

## 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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Number of trustees      £

**C4b Trustee expenses - details**


**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

**C6 Other information**

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