

ROUSAY COMMUNITY ASSOCIATION SCIO
(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES' AND MEMBERS' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

ROUSAY COMMUNITY ASSOCIATION SCIO

TRUSTEES' AND MEMBERS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report and accounts for the year ended 31 December 2024.

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:

[REDACTED]

[REDACTED]

[REDACTED]

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 2024 AGM we welcomed our new board:

[REDACTED]

We have had a busy year of events.

Annual Events:

Saturday January 27th - "Burns" Night and Ceilidh

Friday August 2nd to Sunday August 4th - Rousay Horticultural Society Show

Tuesday November 5th - Fireworks/ Bonfire Night Display

Saturday November 23rd - Harvest Home Dinner and Dance

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 for us at both of the dances.

ROUSAY COMMUNITY ASSOCIATION SCIO

One-Off Events:

Sunday January 21st – REWDT Women's Well-Being Workshop
Wednesday February 21st – Orkney Native Wildlife Project
Saturday March 2nd – UHI Industrial Heritage Project Launch
Friday April 5th – Pier Arts Centre Workshop
Wednesday June 19th – OIC Orkney Matters 2
Friday July 26th & Saturday July 27th – REWDT Well-Being Art Workshops
Sunday November 10th – Remembrance Sunday Brunch
Thursday November 28th – REW Heritage SCIO – Skaill Farm Community Presentation
Wednesday December 4th – Cooke Aquaculture Community Consultation
Saturday December 7th – The Christmas Quiz (in conjunction with the Rousay Community School)
Thursday December 19th – Ellen's Film Showing & Coffee Morning
Saturday December 28th – Ellen's Film Evening Showing

School Holiday Events:

Friday April 5th – Pier Arts Centre Workshop
Wednesday April 10th – Soullisquoy Printmakers Workshop
Thursday July 25th – Soullisquoy Printmakers 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 1st Rousay Rainbows and Brownies, the Rousay Film Club, the Rousay SWI, Baby and Toddler Group, the Rousay Sailing Club, and the Heritage Youth Group.

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

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

At the beginning of November we welcomed the Rousay Triangle Club to the school premises for their weekly get-together.

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. There was a net surplus for the year of £646. The bank balance on 31 December 2024 totalled £10,470.

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.

ROUSAY COMMUNITY ASSOCIATION SCIO

TRUSTEES' AND MEMBERS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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 we are hoping to make this an annual event, and in the future host another quiz night, perhaps an island district quiz night.

Our Facebook admins will 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.

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


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 2024, which are set out on pages 4 to 6.

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. that  attention should be drawn in order to enable a proper understanding of the

Dated: 28/4/25

ROUSAY COMMUNITY ASSOCIATION SCIO

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

Notes	Unrestricted	Restricted	2024	Unrestricted	Restricted	2023
			£			£
Receipts						
Donations	30	0	30	0	0	0
Grants	0	2,435	2,435	0	1,454	1,454
Receipts from fundraising activities	5,340	0	5,340	2,924	0	2,924
Gross receipts from other charitable activities	1,533	0	1,533	945	0	945
Total receipts	6,902	2,435	9,337	3,869	1,454	5,323
Payments						
Expenses for fundraising activities	3,541	500	4,041	1,971	2,263	4,234
	3,541	500	4,041	1,971	2,263	4,234
Payments for charitable activities:						
Insurance	463	0	463	458	0	458
Waste collection	50	0	50	0	0	0
Postage, stationery & advertising	19	0	19	110	0	110
Printing	17	1,335	1,352	0	0	0
Sundry	0	0	0	152	0	152
Subscriptions, levies and licences	1,553	0	1,553	1,394	0	1,394
Other charitable expenses	0	600	600	0	0	0
	2,103	1,935	4,038	2,114	0	2,114
Grants and donations	0	0	0	500	0	500
	0	0	0	500	0	500
Governance costs:						
Accounts prep & independent examination	612	0	612	582	0	582
	612	0	612	582	0	582
Total payments	6,256	2,435	8,691	5,167	2,263	7,430
Transfers to/ (from) funds	0	0	0	(209)	209	0
Surplus/ (deficit) for year	646	0	646	(1,507)	(600)	(2,107)

ROUSAY COMMUNITY ASSOCIATION SCIO

BALANCE SHEET FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2023 £
Bank and cash in hand			
Opening balance		9,824	11,931
Surplus/ (deficit) for year		646	(2,107)
Closing balance		<u>10,470</u>	<u>9,824</u>
Reserves			
General funds		10,470	9,824
Closing balances		<u>10,470</u>	<u>9,824</u>
Assets			
Land & buildings - at cost		0	0
Plant & equipment - at cost		0	0
Debtors & prepayments		0	0
Total assets		<u>0</u>	<u>0</u>
Liabilities			
Creditors & accruals		0	0
Total liabilities		<u>0</u>	<u>0</u>

The accounts were approved by the Trustees on


Chair

ROUSAY COMMUNITY ASSOCIATION SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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

	2024	2023
	£	£
NILPS - Rousay walking guide	1,335	0
REWDT - Community activity (Harvest Home)	500	0
REWGCC - Community activity (fireworks)	600	600
Community activity (Coronation)	0	854
	<u>2,435</u>	<u>1,454</u>

All grants were for restricted purposes