

**APPENDIX 1**



Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	10	2024	To	30	09	2025

**Reference and administration details**

<b>Charity name</b>	Sanday Community Association
<b>Other names charity is known by</b>	
<b>Registered charity number</b>	SC 020664
<b>Charity's principal address</b>	Heilsa Fjold
	Sanday
	Orkney
	Postcode KW17 2BN

**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	Mark Tollafeld	Chairperson		
2	Magdalena Macdonald	Treasurer		
3	Joanna Jones	Secretary		
4	Tina Brown			
5	Maria Fisher			
6	Jessica White			
7	Heather Collinson			
8	Jane Sisson - Hughes			
9	Caitrian Leslie			
10	Kimberley Cowell			
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

## Structure, governance and management

Type of governing document

constitution

Trustee recruitment and appointment

Trustees are elected at the Annual General Meeting

## Objectives and activities

Charitable purposes

To promote the well-being of the community resident in the island of Sanday without distinction of political, religious, race, sex or other opinions, by bringing together the local authorities, voluntary organisations and inhabitants in a common effort to advance education and cultural, social and other leisure and recreational activities among its members, and to foster a community spirit for the achievement of these so that their conditions of life may be improved. In furtherance of the above, the organisation will maintain, manage and develop the Community Centre for activities promoted by the Association and its constituent members and any other premises associated therewith in every respect as may seem appropriate.

Summary of the main activities in relation to these objects

We manage community spaces in the school, including the pool (shared with the community), gym, and classrooms after hours. We handle bookings and finances. These facilities host diverse groups: sewing, bowling, bridge, badminton, fitness classes, and dances. Rooms are also available for private events like weddings. We also host winter card evenings and year-round bingo. We maintain the school playpark and outdoor gym, fundraising as needed. We promote local events and encourage new groups to use our facilities. We organise concerts, community events, including the 3-yearly North Isles Sports which showcases Sanday as a vibrant community. We hire out equipment (bouncy castle, pool/table tennis, projector, PA). We employ caretakers and a lifeguard and a pool trainer. Remaining lifeguards and keyholders are volunteers. All in all we represent a hard working hands-on community wide effort.

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### Achievements and performance

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

The charity has enjoyed a productive and transformative year, marked by the successful delivery of high-profile community events (including Harvest Home and Folk Festival) and significant improvements to operational governance. A primary achievement was the coordination of 75th North Isles Sports, a major inter-island sporting event, which Sanday was hosting this year. It required extensive fundraising, logistical planning, and the modernisation of equipment to enhance the participant experience. This milestone was further commemorated by the publication of a dedicated book detailing the 75-year history of the event, serving as an important record of local heritage. Significant progress was made in securing the long-term future of community facilities, most notably through the transition of the swimming pool to a sustainable paid-staffing model and the delivery of comprehensive safety and keyholder training. The charity has also prioritised robust safeguarding by formalising new policies, appointing dedicated representatives, and embedding PVG compliance across all activities. Furthermore, administrative foundations were strengthened through a full review of employment contracts, the modernisation of banking structures, and the implementation of updated hire charges to ensure financial resilience. These efforts, underpinned by thousands of volunteer hours, have ensured that vital services, including Village Hall Scheme (summer play scheme for children and youth) and community spaces, continue to meet local needs within a safe and professionally managed framework.

### Financial review

#### Brief statement of the charity's policy on reserves

Funds held under the Bonus Reserve Pool Account No 00631954 are restricted for use only in relation to the swimming pool. Proceeds from the sale of land in Lady Village (£30,000) under the Special Interest Bearing Account 00291053 are reserved in case of need to construct an additional community building or for the refurbishment of the current facility

#### Details of any deficit

#### Donated facilities and services (if any)

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### Other optional information

### Declaration

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

Signed on behalf of the charity's trustees

<b>Signature(s)</b> <i>OSCR will accept digital or typed signatures</i>	Magdalena Macdonald	Mark Tollafield
<b>Full name(s)</b>	Magdalena Macdonald	Mark Tollafield
<b>Position (e.g. Chair)</b>	Treasurer	Chairperson
<b>Date</b>	25/02/2026	25/02/2026

Enter charity name below

Enter SC No. below

## Sanday Community Association

SC020664



## Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	10	2024		30	09	2025

## 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 £
<b>A1 Receipts</b>						
Donations					-	
Legacies					-	
Grants		33,072			33,072	1,750
Receipts from fundraising activities	11,066	716			11,782	8,121
Gross trading receipts					-	
Income from investments other than land and buildings	780				780	755
Rents from land & buildings	894				894	
Gross receipts from other charitable activities	10,731				10,731	7,384
					-	
<b>A1 Sub total</b>	<b>23,471</b>	<b>33,788</b>	<b>-</b>	<b>-</b>	<b>57,259</b>	<b>18,010</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>23,471</b>	<b>33,788</b>	<b>-</b>	<b>-</b>	<b>57,259</b>	<b>18,010</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	22,187	19,903			42,090	25,022
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>22,187</b>	<b>19,903</b>	<b>-</b>	<b>-</b>	<b>42,090</b>	<b>25,022</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>22,187</b>	<b>19,903</b>	<b>-</b>	<b>-</b>	<b>42,090</b>	<b>25,022</b>
<b>Net receipts / (payments)</b>	<b>1,284</b>	<b>13,885</b>	<b>-</b>	<b>-</b>	<b>15,169</b>	<b>(7,012)</b>
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>1,284</b>	<b>13,885</b>	<b>-</b>	<b>-</b>	<b>15,169</b>	<b>(7,012)</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 £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	8,007	63,557			71,564	78,576
	Surplus / (deficit) shown on receipts and payments account	1,284	13,885			15,169	(7,012)
						-	
	<b>Cash and bank balances at end of year</b> (Agree balances with receipts and payments account(s))	<b>9,291</b>	<b>77,442</b>	<b>-</b>	<b>-</b>	<b>86,733</b>	<b>71,564</b>

<b>B2 Investments</b>	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
		<b>Total</b>	<b>-</b>	<b>-</b>

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

<b>B4 Liabilities</b>	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
		<b>Total</b>	<b>-</b>	<b>-</b>

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

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

Signature*	Print Name	Date of approval
Magdalena Macdonald	Magdalena Macdonald	25 February 2026
Mark Tollafield	Mark Tollafield	25 February 2026

**Section C Notes to the Accounts**

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

Funds held under the Bonus Reserve Pool Account no. 00631954 are restricted for use only in relation to the swimming pool. Proceeds from sale of land in Lady Village (£30,000) under the Special Interest Bearing Account no 00291053 are reserved in case of need to construct an additional community building or for the refurbishment of the current facility.

**C2 Grants**

Type of activity or project supported	Individual / Institution	Number of grants made	£
<b>Total</b>			

**C3a Trustee remuneration**

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

Authority under which paid

**C3b Trustee remuneration - details**

Authority under which paid	£

**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

**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**



**Additional analysis (2)**

**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					11,066	8,121
Gross trading receipts					-	
buildings					780	755
Rents from land & buildings					894	514
Gross receipts from other charitable activities					10,731	6,870
<b>Sub total</b>	-	-	-	-	<b>23,471</b>	<b>16,260</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	<b>23,471</b>	<b>16,260</b>
<b>Payments</b>						
Expenses for fundraising activities					22,187	25,022
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	-	-	-	-	<b>22,187</b>	<b>25,022</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	<b>22,187</b>	<b>25,022</b>
<b>Net receipts / (payments)</b>	-	-	-	-	<b>1,284</b>	<b>(8,762)</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	<b>1,284</b>	<b>(8,762)</b>

Nature and purpose of funds

Sanday Community Association

SC020664

**Additional analysis (3)**

**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					33,072	1,750
Receipts from fundraising activities					716	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	-	-	-	-	<b>33,788</b>	<b>1,750</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	<b>33,788</b>	<b>1,750</b>
<b>Payments</b>						
Expenses for fundraising activities					19,903	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	-	-	-	-	<b>19,903</b>	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	<b>19,903</b>	-
<b>Net receipts / (payments)</b>	-	-	-	-	<b>13,885</b>	<b>1,750</b>
Transfers to / (from) funds					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	<b>13,885</b>	<b>1,750</b>

<b>Nature and purpose of funds</b>						
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APPENDIX 3



Scottish Charity Regulator

**Independent examiner's report on the accounts** v2

**Report to the trustees/members of**  
**Registered charity number**  
**On the accounts of the charity for the period**

Charity name						
<b>Sanday Community Association</b>						
SC 020664						
Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	10	2024	to	30	09	2025
Set out on pages					(remember to include the page numbers of additional sheets)	
1-6						

**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) 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\*\*:** Maria Hinchliffe **Date:** 24/02/2026

**Name:** Maria Hinchliffe

**Relevant professional qualification(s) or body (if any):** Finance Officer fro Sanday Development Trust

**Address:** Braeswick  
Sanday  
Orkney  
KW17 2BA

\*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.

