

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD
1 NOVEMBER 2024 TO 31 DECEMBER 2025
FOR
SCALPAY COMMUNITY ASSOCIATION SCIO

CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
Isle of Lewis
Western Isles
HS1 2DS

SCALPAY COMMUNITY ASSOCIATION SCTO
REPORT OF THE TRUSTEES
FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the period 1 November 2024 to 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purposes of the organisation are to advance community development to benefit the residents of Scalpay by:

providing facilities, opportunities and activities that will promote and improve community health and wellbeing; advance education, citizenship and community development; and provide access to arts, culture, heritage, sports and social activities;
providing services, facilities, information and resources to Scalpay residents, visitors to Scalpay, groups and organisations;
operating, managing and maintaining a community based centre for activities promoted by the organisation and its stakeholders, including the employment of staff; and
promoting, establishing, operating and/or supporting other schemes and projects of a charitable nature for the benefit of the community of Scalpay.

Significant activities

During the year, the charity continued to operate, manage and develop the Scalpay Community Centre and other amenity areas including the playpark and football pitch.

Over the past year the Association restricted the usage of the building due to heating, electrical and damp issues, resulting in periodic closures and likely closure due to the condition of the building. Funding to refurbish the building was in its 3rd year with no tangible support forthcoming.

Finally, in June 2025 funding for a major refurbishment of the complete building was made available from Scottish Government (Island Programme Fund), HIE and CARES to allow us to go to tender. A successful contractors bid was accepted in August and works began early October. Planned closure of the building was set for 6-7 months.

The refurbishment will consist of 100% renewables including; 100% Insulation, ASHP, Air to Air Heating, Solar Panels and Batteries, new Toilets, new Windows and Doors, and Kitchen, together with significant internal remodelling, rewiring and painting of the building.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

- The refurbishment plan for the building received planning consent together with building warrant.
- The Scalpay All-Weather amenity area was completed on time and budget (funded by HIE and the Scottish Children's Lottery) and ready for use.
- The playpark was in continuous use throughout the year.
- The Association and Comunn Eachdraidh Scalpaigh continue to work together to ensure a Heritage Space is available.

Scalpay's Community & Heritage Centre activities reflect a great deal of time and effort from our trustees and our many unseen volunteers to whom we are very grateful and for the community of Scalpay for all the encouragement and support given and together we look forward to the Refurbished Centre being open and available in summer 2026.

FINANCIAL REVIEW

Financial position

As a result of the surplus of £389,468 for the year, unrestricted funds have increased to £16,599 and restricted funds have increased to £514,440. Restricted funds at year-end represents grant funding received for a specified purpose not yet utilised.

SCALPAY COMMUNITY ASSOCIATION SCIO
REPORT OF THE TRUSTEES
FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025

FINANCIAL REVIEW

Reserves policy

The general fund represents the unrestricted funds from past operating results and the free reserves of the charity. At year-end the general fund was increased to £16,599.

The trustees have examined the charity's requirements for reserves in light of the main risks to the charity and consider that three months operating expenditure, which equates to around £4,000, should be held in unrestricted reserves. This would allow the charity to continue to operate in the event of an interruption in its income streams. The trustees aim to build reserves to this level through planned operating surpluses over the next few years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Association is a Scottish Charitable Incorporated Organisation (SCIO) which became a registered charity on 16 June 2023. The charity was previously an unincorporated association but changed its legal form to a SCIO. The assets and liabilities of the unincorporated association, Scalpay Community Association (Scottish charity number SC002217) were transferred to the SCIO on 16 July 2024, except for the community centre and the lease of the playpark which were transferred to the SCIO on 26 September 2024. The lease of the football pitch to the SCIO was completed on 2 December 2024. The purposes and administration of the charity are set out in its constitution.

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the board of trustees who are appointed or re-appointed under the terms of the constitution. At each Annual General Meeting, the members may elect any member to be a charity trustee. The board may at any time appoint any member to be a charity trustee. In addition, the board may at any time appoint any non-member of the organisation to be a charity trustee either on the basis that they have been nominated by The North Harris Trust or Harris Development Ltd or on the basis that they have specialist experience and/or skills which could be of assistance to the board. At each AGM, all of the charity trustees shall retire from office but shall then be eligible for re-election or re-appointment.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC052626

Principal address

Avonlea
Am Fasgadh
Isle of Scalpay
Western Isles
HS23XU

Trustees

G Ness
Ms P Baird
Ms R Plant
S Bloomfield
D Morrison

Independent Examiner

CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
Isle of Lewis
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HS1 2DS

SCALPAY COMMUNITY ASSOCIATION SCIO
REPORT OF THE TRUSTEES
FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025

Approved by order of the board of trustees on 25 August 2026 and signed on its behalf by:

A handwritten signature in black ink, consisting of a large, stylized 'G' followed by a series of loops and a horizontal line at the end.

G Ness - Trustee

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

Independent examiner's report to the trustees of Scalpay Community Association SCIO

I report to the charity trustees on my examination of the accounts of Scalpay Community Association SCIO (the Trust) for the period 1 November 2024 to 31 December 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

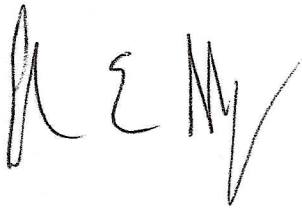
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



John E Moffat BA FCA

CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
Isle of Lewis
Western Isles
HS1 2DS

25 August 2026

SCALPAY COMMUNITY ASSOCIATION SCIO

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025**

				Period 1.11.24 to 31.12.25 Total funds £	Period 16.6.23 to 31.10.24 Total funds £
	Notes	Unrestricted fund £	Restricted funds £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,694	-	2,694	150
Charitable activities					
Charitable activities	4	6,200	445,137	451,337	9,500
Other trading activities	3	1,166	-	1,166	1,179
Other income		5,000	-	5,000	29,107
Total		15,060	445,137	460,197	39,936
EXPENDITURE ON					
Charitable activities					
Charitable activities	5	9,718	39,311	49,029	11,002
Other		-	21,700	21,700	-
Total		9,718	61,011	70,729	11,002
NET INCOME		5,342	384,126	389,468	28,934
RECONCILIATION OF FUNDS					
Total funds brought forward		11,257	113,715	124,972	96,038
TOTAL FUNDS CARRIED FORWARD		16,599	497,841	514,440	124,972

The notes form part of these financial statements

SCALPAY COMMUNITY ASSOCIATION SCIO

BALANCE SHEET
31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	31.12.25 Total funds £	31.10.24 Total funds £
FIXED ASSETS					
Tangible assets	10	12,879	413,164	426,043	103,089
CURRENT ASSETS					
Cash at bank		3,720	84,677	88,397	24,000
CREDITORS					
Amounts falling due within one year	11	-	-	-	(2,117)
NET CURRENT ASSETS		<u>3,720</u>	<u>84,677</u>	<u>88,397</u>	<u>21,883</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		16,599	497,841	514,440	124,972
NET ASSETS		<u>16,599</u>	<u>497,841</u>	<u>514,440</u>	<u>124,972</u>
FUNDS					
Unrestricted funds	13			16,599	11,257
Restricted funds				497,841	113,715
TOTAL FUNDS				<u>514,440</u>	<u>124,972</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 August 2026 and were signed on its behalf by:



Trustee

The notes form part of these financial statements

SCALPAY COMMUNITY ASSOCIATION SCIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	Period	Period
	1.11.24	16.6.23
	to	to
	31.12.25	31.10.24
	£	£
Donations	<u>2,694</u>	<u>150</u>

SCALPAY COMMUNITY ASSOCIATION SCIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025**

3. OTHER TRADING ACTIVITIES

	Period 1.11.24 to 31.12.25 £	Period 16.6.23 to 31.10.24 £
Hall hires	-	375
Showers/toilet income	1,166	804
	<u>1,166</u>	<u>1,179</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	Period 1.11.24 to 31.12.25 £	Period 16.6.23 to 31.10.24 £
Grants	Charitable activities	451,337	9,500

Grants received, included in the above, are as follows:

	Period 1.11.24 to 31.12.25 £	Period 16.6.23 to 31.10.24 £
Western Isles Development Trust	-	1,000
CNES Crown Estate Fund	-	7,500
MOWI Scotland	-	1,000
Highlands and Islands Enterprise	109,287	-
Harris Development	35,000	-
Comhairle nan Eilean Siar	232,346	-
CNES Coastal Communities Fund	5,000	-
Foundation Scotland	39,000	-
CARES	30,704	-
	<u>451,337</u>	<u>9,500</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Charitable activities	47,254	1,775	49,029

SCALPAY COMMUNITY ASSOCIATION SCIO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025

6. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Charitable activities	<u>299</u>	<u>1,476</u>	<u>1,775</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2025 nor for the period ended 31 October 2024.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2025 nor for the period ended 31 October 2024.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	150	-	150
Charitable activities			
Charitable activities	-	9,500	9,500
Other trading activities	1,179	-	1,179
Other income	14,607	14,500	29,107
Total	<u>15,936</u>	<u>24,000</u>	<u>39,936</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	11,002	-	11,002
NET INCOME	4,934	24,000	28,934
RECONCILIATION OF FUNDS			
Total funds brought forward	6,323	89,715	96,038
TOTAL FUNDS CARRIED FORWARD	<u>11,257</u>	<u>113,715</u>	<u>124,972</u>

SCALPAY COMMUNITY ASSOCIATION SCIO
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025

9. ACCOUNTING PERIODS

The current accounting period spans 14 months, 1st November 2024 to 31st December 2025. The prior year comparatives span a period from 16th June 2023 to 31st October 2024.

10. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 November 2024	59,959	41,012	2,118	103,089
Additions	287,911	40,033	-	327,944
At 31 December 2025	347,870	81,045	2,118	431,033
DEPRECIATION				
Charge for year	-	4,291	699	4,990
NET BOOK VALUE				
At 31 December 2025	347,870	76,754	1,419	426,043
At 31 October 2024	59,959	41,012	2,118	103,089

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Bank loans and overdrafts (see note 12)	31.12.25 £	31.10.24 £
	-	2,117

12. LOANS

An analysis of the maturity of loans is given below:

Amounts falling due within one year on demand:	31.12.25 £	31.10.24 £
Bank overdrafts	-	2,117

13. MOVEMENT IN FUNDS

	At 1.11.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	11,257	5,342	16,599
Restricted funds			
Restricted fund	113,715	356,464	470,179
Harris Forum Development Officer	-	27,662	27,662
TOTAL FUNDS	113,715	384,126	497,841
	124,972	389,468	514,440

SCALPAY COMMUNITY ASSOCIATION SCIO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,060	(9,718)	5,342
Restricted funds			
Restricted fund	395,775	(39,311)	356,464
Harris Forum Development Officer	49,362	(21,700)	27,662
	445,137	(61,011)	384,126
TOTAL FUNDS	460,197	(70,729)	389,468

Comparatives for movement in funds

	At 16.6.23 £	Net movement in funds £	At 31.10.24 £
Unrestricted fund	6,323	4,934	11,257
Restricted funds			
Restricted fund	89,715	24,000	113,715
TOTAL FUNDS	96,038	28,934	124,972

Comparative net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	15,936	(11,002)	4,934
Restricted funds			
Restricted fund	24,000	-	24,000
TOTAL FUNDS	39,936	(11,002)	28,934

SCALPAY COMMUNITY ASSOCIATION SCIO
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 December 2025.

SCALPAY COMMUNITY ASSOCIATION SCIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025

	Unrestricted funds £	Restricted funds £	Period 1.11.24 to 31.12.25 Total funds £	Period 16.6.23 to 31.10.24 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	2,694	-	2,694	150
Other trading activities				
Hall hires	-	-	-	375
Showers/toilet income	1,166	-	1,166	804
	1,166	-	1,166	1,179
Charitable activities				
Grants	6,200	445,137	451,337	9,500
Other income				
Funds from predecessor	-	-	-	22,782
Heat & light refund	-	-	-	6,313
other income	5,000	-	5,000	12
	5,000	-	5,000	29,107
Total incoming resources	15,060	445,137	460,197	39,936
EXPENDITURE				
Charitable activities				
Insurance	2,856	3,117	5,973	34
Light and heat	1,882	-	1,882	1,011
Telephone	-	491	491	33
Sundries	667	-	667	-
Repairs & Maintenance	1,173	-	1,173	173
Cleaning	-	4,595	4,595	1,309
Events & activities	870	-	870	314
Computer expenses	-	968	968	394
Professional fees	-	25,645	25,645	7,451
Plant and machinery	-	4,291	4,291	-
Computer equipment	495	204	699	-
	7,943	39,311	47,254	10,719
Other				
HDF Officer	-	21,700	21,700	-
Support costs				
Finance				
Bank charges	299	-	299	283

This page does not form part of the statutory financial statements

SCALPAY COMMUNITY ASSOCIATION SCIO
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025

	Unrestricted funds £	Restricted funds £	Period 1.11.24 to 31.12.25 Total funds £	Period 16.6.23 to 31.10.24 Total funds £
Finance				
Governance costs				
Accountancy and legal fees	1,476	-	1,476	-
Total resources expended	9,718	61,011	70,729	11,002
Net income	5,342	384,126	389,468	28,934

This page does not form part of the statutory financial statements

SCALPAY COMMUNITY ASSOCIATION SCIO
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