

APPENDIX 1

OSCr

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	01	04	2025	To	31	03	2026

Reference and administration details

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

Rousay, Egilsay & Wyre Heritage SCIO

SC048300

Gowsterie

Rousay

Orkney

Postcode KW17 2PT

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	Bryan Milner	Chair		
2	Callum Flaws			
3	Alison Mainland	Treasurer		
4	Carol Rae			
5	Alice Mainland			
6	Andrea McKee			
7	Muriel Marwick			
8	Julie Akid			
9	Benjamin Pentreath		11/05/25 to 31/03/26	
10	Charles McCormick		11/05/25 to 31/03/26	
11				
12				
13				
14				
15				
16				
17				

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

All trustees step down at the AGM, the members voted for all Trustees to be reinstated. Two additional trustees were co-opted in May.

Objectives and activities

Charitable purposes

The organisation's purposes are:

- 1) To advance the education of the public in the archaeology, history, culture, natural history, and other features of life in the islands of Rousay, Egilsay and Wyre
- 2) And in furtherance thereof
- 3) To increase public awareness of appreciation of and engagement with the natural and cultural heritage of the islands
- 4) To support and encourage, for public benefit, the study, stewardship, and protection of the heritage of the islands.

Summary of the main activities in relation to these objects

During the financial year 2025/26 the Rousay Egilsay & Wyre Heritage SCIO has been working with the Big Lottery Heritage Fund for activities relating to the Swandro & Skaill Farm excavations. Trustees continued to develop the Pier Store displays and archive materials (donated from various local residents and their families) using REW Heritage SCIO bank funds.

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Achievements and performance

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

In 2025 the REW Heritage SCIO was successful in obtaining external funding from the Big Lottery Heritage Fund for activities relating to the Swandro & Skaill Farm excavations. The funding was used during the 2026 excavations and included reenactment days, walks and talks by archaeologists and the production of drawings through the excavation time periods of Skaill Farm.

The trustees and volunteers continued to work upon the Pier Store displays, adding information and signs to new donations and items on long term loan to the display centre, to share information for those visiting on the items being displayed. Trustees also worked in researching and improving the many donated photographs and other archive materials so that during 2026/27 financial year these would become available for locals and visitors researching into their families history or about properties and general life on Rousay in past years.

The displays of heritage items in the Pier Store and of information relating to archaeology, history, natural history and geology in the adjacent Heritage Centre / Waiting Room, both located close to the ferry terminal, have been received very favourably with positive comments from many visitors.

Financial review

Brief statement of the charity's policy on reserves

The charity has unrestricted funds of £5,067.87 at the end of the financial year. The charity does not hold any other reserves. The charity relies on the time and energy of volunteers and by applying for, and being awarded, grant funding to cover the costs of any activity the trustees decide to undertake. Any such funding is ringfenced for specific project for which it is awarded.

Details of any deficit

None

Donated facilities and services (if any)

None

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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

Signature(s)		
Full name(s)	Bryan Milner	
Position (e.g., Chair)	Chair	
Date	10/08/2026	

APPENDIX 3



Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	Rousay, Egilsay & Wyre Heritage SCIO						
Registered charity number		SC048300						
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	04	2025	to	31	03	2026	
Set out on pages	5							(remember to include the page numbers of additional sheets)
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. 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 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*] - 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.							
Signed:						Date: 01/07/26		
Name:	CAROLYN TUNBRIDGE							
Relevant professional qualification(s) or body (if any):								
Address:	HNETA HUS ROUSAY KW17 2PU							

*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.

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Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

2025/26

2025/2026

2025/2026	TOTAL	ANALYSIS BY FUND	Check

Income

19945.73	1744.20	18201.53
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Project costs	NILPS	0.00	0.00	15,811.87	0.00	15,811.87
Project Costs	National Lottery Heritage Aw	10,279.53	10,279.53	7,388.55	0.00	7,388.55
Project costs	Unrestricted	5,087.14	5,087.14	3,515.76	3,515.75	0.00
Refunds to REW DT		0.00	0.00			

NET INCOMING/ (OUTGOING) RESOURCES

BALANCE SHEET

Assets	140000	140000	0	140,000.00	0.00
Fixed assets					0.00
Debtors - receivable				0.00	0.00
Bank & cash	2020.07	2020.07	0	10,077.67	0.00
	2,020.07	2,020.07	0.00	10077.67	0.00
Liabilities					
Creditors - payable	0.00			0.00	
Loans	0.00			0.00	
	0.00	0.00	0.00	0.00	0.00
NET ASSETS	2,020.07	2,020.07	0.00	10,077.67	0.00
Funds					
Brought forward	10077.67	10077.67	0	10,077.67	0.00
Net incoming/ outgoing resources	-8505.56	-3477.05	-5028.53	(1,771.55)	(5,028.53)
NET FUNDS	1,572.11	6,600.62	(5,028.53)	8306.12	-£5,028.53

Director's signature.....
Director's Name (please print) Bryan Milner

BANK	REW Heritage SCIO	Bank of Scotland	80-22-60	17568464	
MONEY IN (DR)			MONEY OUT (CR)		
Date	Details	Dr £	Date	Details	Cr £
01/04/2025	Balance brought forward	£10,077.67	01/04/2025	Bryan Milner Pier Store expenses	£528.92
18/06/2025	Rousay Donations	£355.04	06/05/2025	Darren Akid Invoice 00034	£400.00
17/07/2025	National Heritage Lottery C HA2500105	£5,251.00	06/05/2025	SSE Wyre Heritage Centre	£102.38
16/07/2025	Rousay Donations	£121.82	20/05/2025	Amazon CCTV sign	£10.96
#####	Rousay Donations	£161.95	20/05/2025	Amazon CCTV equipment	£363.99
03/10/2025	Wyre Donations	£700.00	23/05/2025	ICO DD ZA368730	£47.00
05/11/2025	Rousay Donations	£252.03	02/06/2025	Alice Mainland Brihan Bakes invoice 066 - Pier Store Ope	£200.00
			09/06/2025	Bryan Milner Pier Store Expenses	£411.58
			09/06/2025	Diana Merrick Framing Pier Store Item Invoice 482	£110.99
			10/06/2025	Zurich charities Insurance invoice XAO1220604463	£650.87
			11/06/2025	Darren Akid Invoice 00038	£200.00
			29/07/2025	Alan Braby Invoice Rousay 090126 NLHF	£2,500.00
			30/07/2025	Bryan Milner Pier Store Expenses	£50.97
			15/07/2025	Bryan Milner Pier Store Expenses	£22.39
			04/08/2025	SSE Wyre Heritage Centre	£98.23
			18/08/2026	Darren Akid Invoice 00045	£120.00
			19/08/2025	Zurich Insurair Additional Insurance re Pier Store	£83.14
			27/08/2025	Helen Castle postage expenses	£4.70
			27/08/2025	Alice Mainland cleaning invoice	£57.24
			22/09/2025	Robertsons Fire & Safety inv-4007	£93.60
			22/09/2025	REW DT INVOICE 19	£24.00
			23/09/2025	REW DT INVOICE 17	£498.00
			20/10/2025	Alice Mainland cleaning invoice	£31.80
			21/10/2025	Orkney Media Group 00001075 AAROU01	£192.44
			01/12/2025	Alice Mainland CLEANING INVOICE	£25.44
			15/12/2025	SSE Wyre Heritage Centre	£70.21
			05/01/2026	RCA INVOICE 000093	£20.00
			05/01/2026	RCA INVOICE 0078	£20.00
			05/01/2026	NEW SCIO CO-OP BANK A/C	£2,000.00
			12/01/2026	Bryan Milner Pier Store expenses	£37.26
			12/01/2026	Alan Braby NLHF INVOICE	£91.37
			04/02/2026	SSE Wyre Heritage Centre	£4,250.00
			23/02/2026	OIC REW003 INV00179225 HLF	£2,730.00
			02/03/2026	Alice Mainland cleaning Invoice 4	£38.16
			16/03/2026	OIC REW003 INV00 HLF	£510.00
			17/03/2026	ORKNEY MEDI GROUP 522022 ROU004	£171.60
			17/03/2026	AMAZON UK 204-8962756-5313128 HLF	£97.93
			30/03/2026	Rousay Community Association Room AGM	15.00
			31/03/2026	Balance C/F	£39.34
					£16,919.51
01/04/2026	Balance B/F				

BANK	REW Heritage SCIO	Co-op	08-92-99	67463677	
MONEY IN (DR)			MONEY OUT (CR)		
Date	Details	deposit :	Date	Details	chq #
05/01/2026	Opening balance transfer from Bank of Scotland a/c	Dr £	30/03/2026	30/03/2026 SSE Wyre heritage Centre	Cr £
		£2,000.00			£19.27
01/04/2026 Balance B/F			31/03/2026 Balance C/F		
		£2,000.00			£1,980.73
		£1,980.73.			£2,000.00

BANK RECONCILIATION

Reconciliation da 31/03/2026

For accounting period 01/04/2025 to 31/03/2026

Balance per bank ledger	Bank of Scotland £39,34	Co-op Bank £1,980.73.
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Balance per bank statement	£39.34	£1,980.73.
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Less outstanding cheques	£0.00	£0.00
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Plus uncleared deposits	£0.00	
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	<u>£39.34</u>	£0.00
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Check	Reconciled	Reconciled
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Plus uncleared deposits		
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	<u>£0.00</u>	
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Check	Reconciled	
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Assets		Money Out		Money In	
Date	Details	Chq no.	DR £	Date	CR £
				Details	#
				01/04/2025	Balance B/F
					£140,000.00

External Funding
National Lottery Heritage Grant

Money Out				Money In			
Date	Details	Chq no.	DR £	Date	Details	#	CR £
29/07/2025	Alan Braby invoice Rousay 090126	NLHF	£2,500.00	01/04/2025	Balance B/F		£0.00
05/01/2026	RCA INVOICE 000093		£20.00	17/07/2025	National Lottery Gr: HA25001		£5,251.00
12/01/2026	Alan Braby NLHF INVOICE		£4,250.00				
23/02/2026	OIC REW003 INV00179225	HLF	2,730.00				
16/03/2026	OIC REW003 INV00179640	HLF	£510.00				
17/03/2026	ORKNEY MEDI GROUP 522022 ROU004		£171.60				
17/03/2026	AMAZON UK 204-8962756-5313128	HLF	£97.93				
01/04/2026 Balance B/F			£10,279.53	31/03/2026	Balance C/f		£5,028.53
			-£5,028.53				£5,251.00

Unrestricted Funds			Money Out		Money In	
Date	Details	Chq no.	DR £	Date	Details	#
01/04/2025	Bryan Milner Pier Store expenses		£528.92	01/04/2025	Balance B/F	
06/05/2025	Darren Akid invoice 00034		£400.00	18/06/2025	Rousay Donations	£355.04
06/05/2025	SSE Wyre Heritage Centre		£102.38	16/07/2025	Rousay Donations	£121.82
20/05/2025	Amazon CCTV sign		£10.96	26/08/2025	Rousay Donations	£161.95
20/05/2025	Amazon CCTV equipment		£363.99	03/10/2025	Wyre Donations	£700.00
23/05/2025	ICO DD ZA368730		£47.00	05/11/2025	Rousay Donations	£252.03
02/06/2025	Alice Mainland Brinian Bakes invoice 066 - Pier Store Open Day		£200.00			
09/06/2025	Bryan Milner Pier Store Expenses		£411.58			
09/06/2025	Diana Merrick framing Pier Store item invoice 482		£110.99			
10/06/2025	Zurich charities Insurance invoice XAO1220604463		£650.87			
11/06/2025	Darren Akid invoice 00038		£200.00			
30/07/2025	Bryan Milner Pier Store Expenses		£50.97			
15/07/2025	Bryan Milner Pier Store Expenses		£22.39			
04/08/2025	SSE Wyre Heritage Centre		£98.23			
18/08/2026	Darren Akid invoice 00045		£120.00			
19/08/2025	Zurich Insurance Additional insurance re Pier Store		£83.14			
27/08/2025	Helen Castle postage expenses		£4.70			
27/08/2025	Alice Mainland cleaning invoice		£57.24			
22/09/2025	Robertsons Fire & Safet inv-4007		£93.60			
22/09/2025	REW DT INVOICE 19		£24.00			
23/09/2025	REW DT INVOICE 17		£498.00			
20/10/2025	Alice Mainland cleaning invoice		£31.80			
21/10/2025	Orkney Media Group 000010175 AAROU01		£192.44			
01/12/2025	Alice Mainland CLEANING INVOICE		£25.44			
15/12/2025	SSE Wyre Heritage Centre		£70.21			
05/01/2026	RCA INVOICE 0078		£20.00			
05/01/2026	NEW SCIO CO-OP BANK A/C		£2,000.00			
12/01/2026	Bryan Milner Pier Store expenses		£37.26			
21/01/2026	SSE Wyre Heritage Centre		91.37			
02/03/2026	Alice Mainland cleaning invoice 4		£38.16			
30/03/2026	Rousay Community Association Room Hire		£15.00			
31/03/2026	Balance C/F		£5,067.87			
			£11,668.51	01/04/2026	Balance B/F	
						£11,668.51
						£5,067.87