

South Mainland Community Association
Scottish Charity Number SC007343

Trustees' Annual Report and Accounts
for the year ended 31 March 2026

**South Mainland Community Association
Trustees' Annual Report and Accounts for the year ended 31 March 2026**

Scottish Charity Number SC007343

Current trustees

George Jacobson
Nigel Flaws
Ian Leslie
Lucy Flaws

Current committee members

Ian Leslie (Chair Person)
Craig Leslie (Vice-Chair)
Marshall Henderson (Treasurer)
Lucy Flaws (Secretary)
Irvine Burgess, Southend United FC Representative
Jonny Christie, Viking Weight Training Representative
Dawna Phillips

All were appointed at our Annual General Meeting on 13 May 2025.

Other committee members who served during the year

Ellie Kenyon
Mary Leigh
Helen Moncrieff
Ruth Oliver
Lynne Watson

All resigned at our Annual General Meeting on 13 May 2025.

Volunteers

The Association relies on volunteers from the local community to help with its activities during the year. The committee members greatly appreciate the support they receive from these volunteers without whom many of the Association's activities could not take place.

Contact address

The Community Association can be contacted at the following address: Mr. M Henderson
Bayview Cottage, Levenwick, Shetland, ZE2 9HX.

Recruitment and appointment of Trustees

The Community Association's trustees are appointed in accordance with our constitution.

Recruitment and appointment of Committee members

All the Community Association's committee members are appointed or reappointed by our members at our annual general meeting.

South Mainland Community Association Trustees' Annual Report and Accounts for the year ended 31 March 2026

Governing document

The Community Association is a charitable unincorporated association and the purposes and administration arrangements are set out in our constitution.

Charitable purposes

Our purposes, as recorded in our constitution, are to assist local authorities, voluntary organisations and residents in the South Mainland area in a common effort to further health, to advance education, to provide a meeting place and facilities for physical, mental training and recreation and social, moral and intellectual development and to foster a community spirit for the achievement of these and other such objects as may by law be deemed to be charitable.

To co-operate with the local statutory authority in the provision of and in the maintenance and management of community centres in the area and for activities in furtherance of the above objects or any of them.

Organisation and structure of the South Mainland Community Association

The Community Association has two principal charitable activities:

- 1) Sportsfield Fund - provision and maintenance of sports field, pavilion and changing rooms for recreational activities at Boddam for the inhabitants of the South Mainland area.
- 2) Senior Citizens Fund – promote and support other groups or individuals to provide activities and events for senior citizens' in the South Mainland area.

The Community Association operates separate bank accounts in respect of the above funds. A consolidated receipts and payments account and statement of balances has been prepared to record the Association's total income and expenditure and overall financial position. The Association's Annual Accounts also contain separate receipts and payments accounts for each fund and detailed notes to the accounts in order to present the financial position of each fund.

Principal Sources of funding

The Community Association acknowledges the continued financial support of the Shetland Islands Council Community Planning & Development Department and the Dunrossness Community Council in part funding our activities.

South Mainland Community Association
Trustees' Annual Report and Accounts for the year ended 31 March 2026

Senior Citizens group activities

The Association has continued to take an indirect role in supporting other groups or individuals to provide activities and events for senior citizens' in the South Mainland area. This involves the Association promoting and advertising events through social media and providing access to funding for costs such as hall hire and refreshments from the Association's Reserve funds.

Activities and achievements - Sportsfield fund

The Sportsfield's pavilion has been heated and maintained throughout the year to 31 March 2026. The Sportsfield's grounds have been maintained to a good level throughout the season to meet user requirements.

The Sportsfield has been used during the past year by a number of different sporting and community groups and individuals. Local football clubs have made extensive use of the sports field during the year with matches and training sessions held regularly for both senior and junior teams.

The local primary school use our facilities regularly during the summer term for physical education classes and also to host their annual sports day and the school's part in the South Mainland Up Helly Aa celebrations. The sportsfield also incorporates a Play Area, maintained by the local Authority, and the pavilions' outdoor facilities are available for use by those using this area.

As well as hosting organised group activities, we also actively encourage individuals to make use of our facilities and during the summer the sportsfield is used regularly by local children after school. The gym area housed within the pavilion continues to be well used with participants enjoying the benefits of the energy efficiency works carried out in 2023.

The provision of the playing fields allows the community to participate in physical activity locally, encouraging an active lifestyle and promoting better health. The organised events taking place at our playing fields enhance community spirit both among participants and spectators.

South Mainland Community Association
Trustees' Annual Report and Accounts for the year ended 31 March 2026

Results for year - Senior Citizens fund

There were no transactions during the year apart from monthly bank charges amounting to £38.

Results for year - Sportsfield fund

The Sportsfield unrestricted fund recorded a small surplus of £147 for the financial year 2025/26.

The Association was able to meet the cost of higher than expected repairs and servicing of its tractor mower which cost £2,231 in March 2026 largely through Sponsorship Income generated from commercial advertising spaces on the Association's pitch side hoardings.

Reserves

The Senior Citizen's fund bank balance at the year-end amounted to £2,507. This is considered an adequate reserve to fund any expenditure granted to other groups or individuals to provide activities and events for senior citizens' in the South Mainland area during the next financial year.

The Sportsfield fund unrestricted balance at the year-end amounts to £7,765 and this is considered an adequate reserve to fund any unforeseen running costs during next financial year.

The unrestricted fund reserves carried forward at 31 March 2026 will be used to provide working capital funding to meet the Association's initial running costs during next financial year until any grant funding is awarded.

The Association recognises that the current level of reserves is inadequate to cover any items of major capital expenditure that maybe required in the future. The Association has identified two assets which may require replacement or upgrading in the next 5 years:

- Upgrade of East boundary wall to Sports field grounds in the next 2 to 5 years. Budget cost to be identified.
- Replacement of 35-year-old sit on tractor/mower for Sports field grounds in the next 2 to 5 years. Budget cost to be identified.

The Association will need to obtain significant external grant funding to finance its 5-year capital expenditure programme. The Association is expecting to generate £2,000 of funds from commercial advertising spaces on pitch side hoardings during next financial year. Any surplus funds derived from this source shall be set aside as a Designated Capital Expenditure Reserve in order to build up funds for future major capital expenditure.

South Mainland Community Association
Trustees' Annual Report and Accounts for the year ended 31 March 2026

Review of governance arrangements

The Association's current trustees and office bearers updated the Registers of Scotland's Register of Persons Holding a Controlled Interest in Land on 6 May 2025, for the land that makes up our Sportsfield and grounds. This process highlighted the current position that only one of our current trustees remains named as a trustee on the title deeds for our Sportsfield and grounds.

At the Association's Annual General Meeting on 13th May 2025, it was agreed to conduct a review of the Association's governance arrangements. During the year the Association have sought guidance from Voluntary Action Shetland, a local Third/Voluntary Sector umbrella organisation, to update the Association's constitution to reflect what the Association does now and prepare it for becoming a Scottish Charitable Incorporated Organisation (SCIO). The Association has selected a two-tier structure, governed by charity trustees with a membership body which also has certain powers or duties.

The Association's Trustees and Management Committee have met on several occasions to develop the Association's new constitution and have resolved to bring forward a resolution at our forthcoming Annual General Meeting to adopt a new constitution when the Association becomes a SCIO and to authorise the Association's Trustees and Management Committee to submit an application to become a SCIO to OSCR, the Scottish Charity Regulator.

Plans for Future Periods – Review of governance arrangements

The transfer to a SCIO would enable the Association to become a corporate body and allow it to own property whilst maintaining its charitable status. The costs of updating our governance arrangements and the transfer of the Association's assets to a SCIO are likely to require a significant call on our Reserve funds over the next 12 months to fund the necessary legal and professional fees required to complete this transfer.

Plans for Future Periods - Sportsfield fund

The Community Association is currently eligible to receive grant support from the Shetland Islands Council's Support to Community Facilities grant aid scheme. The Association will apply for annual grant funding of up to £3,000 from this scheme to fund provision and maintenance of the sportsfield, pavilion and changing rooms at Boddam during the financial year 2026/27.

This grant funding source and the Association's policy of charging local sports groups to use our facilities along with income received from sponsors should enable us to continue to provide our well used Sportsfield and Pavilion facilities to the local community over the medium term.

The Association is grateful for the continued financial support it receives from the Shetland Islands Council and also from our generous sponsors which is essential in funding the costs of maintaining its sportsfield, pavilion and changing rooms.

Approved by the Trustees on 8th September 2026 and signed on their behalf by:



Ian Leslie, Trustee

South Mainland Community Association

Independent Examiner's Report to the Trustees of South Mainland Community Association

I report on the accounts of the charity for the year ended 31 March 2026, which are set out on pages 7 to 11.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 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 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:

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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.



Colin A Bain
4 Upper Baila
Lerwick
Shetland ZE1 0SF

22nd JULY 2026

South Mainland Community Association

Receipts and Payments Account for the year ended 31 March 2026

	Notes	Senior Citizens Unrestricted Funds 2026 £	Sports field Unrestricted Funds 2026 £	Total Unrestricted Funds 2026 £	Total Funds 2026 £	Total Funds 2025 £
Receipts						
Voluntary Receipts:						
Grants received	4	-	3,800	3,800	3,800	3,300
Fundraising:						
Sponsorship		-	2,600	2,600	2,600	3,200
Receipts from Charitable Activities:						
Hire of facilities		-	1,847	1,847	1,847	2,496
Total receipts		-	8,247	8,247	8,247	8,996
Payments						
Payments for charitable activities:						
Insurance		-	1,638	1,638	1,638	1,536
Honoraria		-	1,900	1,900	1,900	1,500
Pavilion maintenance		-	1,593	1,593	1,593	2,310
Tractor expenses		-	2,388	2,388	2,388	224
Sports field maintenance		-	144	144	144	307
Bank charges		38	65	103	103	5
Administration expenses		-	-	-	-	54
Equipment repairs		-	86	86	86	-
Total payments for charitable activities		38	7,814	7,852	7,852	5,936
Governance costs						
Gift token for Independent examiner		-	100	100	100	75
Voluntary Action Shetland membership		-	40	40	40	-
Annual General Meeting advertisement		-	21	21	21	-
Total Governance costs		-	161	161	161	75
Purchase of fixed assets						
Sports field maintenance equipment	7	-	125	125	125	-
Sports field: fixtures and fittings	9	-	-	-	-	122
Total purchase of fixed assets		-	125	125	125	122
Total payments		38	8,100	8,138	8,138	6,133
Net receipts/(payments)		(38)	147	109	109	2,863
Surplus/(Deficit) for year		(38)	147	109	109	2,863

The Notes on pages 9 to 11 form an integral part of these accounts

South Mainland Community Association

Statement of Balances as at 31 March 2026

	Notes	2026 £	2025 £
Bank and cash in hand			
Opening balances		10,163	7,300
Surplus/(Deficit) for year		109	2,863
Closing balances		<u>10,272</u>	<u>10,163</u>
Reserves			
General Unrestricted funds	5	10,272	10,163
Restricted funds	5	-	-
Total funds	5	<u>10,272</u>	<u>10,163</u>
Fixed Assets (General Unrestricted funds)			
Buildings	6	<u>456,962</u>	<u>441,936</u>
Land			
Sports field and car park at Boddam no valuation available		<u>-</u>	<u>-</u>
Sports field maintenance equipment	7	<u>2,491</u>	<u>2,715</u>
Pavilion equipment	8	<u>-</u>	<u>-</u>
Sports field fixtures and fittings	9	<u>921</u>	<u>981</u>
Total		<u>460,374</u>	<u>445,632</u>
Fixed Assets (Restricted funds)			
Buildings	6	<u>13,587</u>	<u>14,152</u>
Sports field advertising hoardings	10	<u>744</u>	<u>753</u>
Sports field fixture and fittings	11	<u>459</u>	<u>481</u>
Total		<u>14,790</u>	<u>15,386</u>
Total Fixed Assets		<u>475,164</u>	<u>461,018</u>
Other Assets (General Unrestricted Funds)	12	<u>-</u>	<u>207</u>
Liabilities (General Unrestricted Funds)	13	<u>1,232</u>	<u>809</u>

The Notes on pages 9 to 11 form an integral part of these accounts

Approved by the Trustees on 8th September 2026 and signed on their behalf by:-



Ian Leslie, Trustee

South Mainland Community Association

Notes to Receipts and Payments Account

for the year ended 31 March 2026

1. Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

The Community Association has two principal charitable activities:

- 1) Sports field Fund - provision and maintenance of sports field, pavilion and changing rooms for recreational activities at Boddam for the inhabitants of the South Mainland area.
- 2) Senior Citizens Fund - promote and support other groups or individuals to provide activities and events for senior citizens' in the South Mainland area.

The trustees maintain separate unrestricted funds for each of these charitable activities.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3. Related Party Transactions

The Community Association's insurance policy includes Charity Trustees Management Liability Insurance (2025: Trustee Indemnity Insurance) for all its trustees.

No other remuneration was paid to the trustees or to any connected persons during the year (2025: £nil).

None of the trustees received expenses during the year (2025: £nil).

	Senior Citizens Unrestricted Funds 2026 £	Sports field Unrestricted Funds 2026 £	Total Unrestricted Funds 2026 £	Total Funds 2026 £	Total Funds 2025 £
4. Grants received					
Shetland Islands Council	-	3,000	3,000	3,000	3,300
Dunrossness Community Council	-	800	800	800	-
	-	3,800	3,800	3,800	3,300

South Mainland Community Association

Notes to Statement of Balances as at 31 March 2026

	Balance brought forward £	Surplus/ (Deficit) for year £	Balance carried forward £
5. Funds Reconciliation			
General Unrestricted funds:			
Senior Citizens Fund	2,545	(38)	2,507
Sports field Fund	7,618	147	7,765
Total	10,163	109	10,272
Restricted funds:			
Total	-	-	-
Total Funds	10,163	109	10,272

	2026 £	2025 £
6. Buildings		
Pavilion and changing rooms at Boddam refurbished February 2005 current index linked insurance valuation	456,962	441,936
Total - General Unrestricted Funds	456,962	441,936
Insulation of gym area in Pavilion, cost £7,680 31 Oct. 2022 (estimated value)	7,219	7,373
Air to Air Heating system for gym area, cost £4,000 27 Jan. 2023 (estimated value)	3,200	3,467
LED lighting upgrade throughout Pavilion, cost £3,600 27 Jan. 2023 (estimated value)	3,168	3,312
Total - Restricted funds	13,587	14,152
Total - Buildings	470,549	456,088

7. Sports field maintenance equipment (General Unrestricted Funds)

Grass/Leaf Rake & Groundsman's Divot Fork, cost £125 purchased July 2025	125	-
iGO Midi Line Marking Machine, cost £738 April 2022 (estimated value)	541	590
100 Litre Towed Fertiliser Spreader purchased March 2007 (estimated value)	-	-
Honda 2218 sit on mower purchased 2nd hand April 2004 (estimated value)	25	50
Ransomes 213D J145 XBS sit on mower purchased August 1991 (estimated value)	1,750	2,000
Flymo GT petrol lawn mower (estimated value)	-	-
Echo strimmer petrol (estimated value)	-	-
Various hand tools (estimated value)	50	75
	2,491	2,715

8. Pavilion equipment (General Unrestricted Funds)

Sign purchased April 2003 (estimated value)	-	-
Stretcher purchased March 2003 (estimated value)	-	-
Boot Scrapers purchased March 2003 (estimated value)	-	-
Fan Heater purchased March 2002 (estimated value)	-	-
4 Wooden benches (estimated value)	-	-
5 Refuse bins (estimated value)	-	-
	-	-

South Mainland Community Association

Notes to Statement of Balances as at 31 March 2026 (continued)

	2026 £	2025 £
9. Sports field fixtures and fittings (General Unrestricted Funds)		
Set of 4 corner poles, purchased May 2024, cost £122 (estimated value)	110	122
Set of 8 Hi-Raise Portable Goal post wheels, Cost £954 April 2023 (estimated value)	811	859
6 Red flags purchased March 2018 (estimated value)	-	-
1 pair of Senior football goal nets purchased March 2018 (estimated value)	-	-
1 pair of Mini football goal nets purchased March 2018 (estimated value)	-	-
3 pair of junior goal nets purchased March 2011 (estimated value)	-	-
1 set of aluminium 7-a-side football goals purchased August 2009 (estimated value)	-	-
1 Senior goal nets purchased March 2009 (estimated value)	-	-
1 set of aluminium 7-a-side football goals purchased March 2008 (estimated value)	-	-
2 sets of aluminium football goal posts installed May 2005 (estimated value)	-	-
Junior goal posts purchased June 1995 (estimated value)	-	-
Litter bins (estimated value)	-	-
	<u>921</u>	<u>981</u>
10. Sports field: advertising hoardings (Restricted funds)		
Cost of obtaining planning consent for 14 pitch side advertising hoardings, cost £562 May 2019.	562	562
60 x 1.5 metre treated fencing posts, cost £217 June 2021 (estimated value)	182	191
	<u>744</u>	<u>753</u>
11. Sports field: fixtures and fittings (Restricted funds)		
2 x wooden picnic benches, cost £570 July 2021 (estimated value)	459	481
	<u>459</u>	<u>481</u>
12. Other Assets (General Unrestricted Funds)		
SSE Energy Supply Ltd: credit balance on account at 31 March 2025	-	207
	<u>-</u>	<u>207</u>
13. Liabilities (General Unrestricted Funds)		
Creditors & Accrued charges:		
Sports field Fund		
Electricity charges for the period from 1 December 2025 to 31 March 2026	510	435
Bank charges: for period 10 February to 31 March 2026	10	11
Tractor expenses: reimbursement of fuel costs for 2024 & 2025	75	-
Senior Citizens Fund		
Christmas vouchers for 2022: Toab Shop	80	80
Bank charges: for period 10 February to 31 March 2026	7	-
Deferred income:		
Sports field Fund		
Sponsorship Income: for period 1 April 2026 to 5 August 2028	550	283
	<u>1,232</u>	<u>809</u>

14. Contingent liabilities

There are contingent liabilities to repay grants received should any of the grant conditions be breached.

