

South Ronaldsay Community Association

SC017947



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	18	September	2024		17	September	2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	266				266	
Legacies					-	
Grants	3,561				3,561	
Receipts from fundraising activities	900				900	5,925
Gross trading receipts	6,637				6,637	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	11,364	-	-	-	11,364	5,925
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	11,364	-	-	-	11,364	5,925
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	10,513				10,513	6,105
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	10,513	-	-	-	10,513	6,105
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	10,513	-	-	-	10,513	6,105
Net receipts / (payments)	851	-	-	-	851	(180)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	851	-	-	-	851	(180)

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 £
B1 Cash funds	Cash and bank balances at start of year	1,336				1,336	1,926
	Surplus / (deficit) shown on receipts and payments account	851				851	(180)
	Re unpaid Invoices - presentation correction					-	(410)
						-	
	Cash and bank balances at end of year	2,187	-	-	-	2,187	1,336
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

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

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

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

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

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

Signature*

Print Name

Date of approval

	Ian Pinches	08 October 2025

* Please note - OSCR will accept digital or typed signatures

Section C Notes to the Accounts

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

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

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)	X
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Authority under which paid

C3b Trustee remuneration - details

	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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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 (£)
2 Trustees involved in arms length transaction	Donation re Year Group trip (Kim McEwen & Morven Brooks)	140	0
Trustee involved in arms length transaction	Donation given to Community Netball Group (Kim McEwen)	567	0

C6 Other information

Re Note C5 - the Associations primary income is derived from the letting of rooms and facilities in the Community School in St Margaret's Hope. During the year two other sources of income have been established - a charity shop to sell donated goods (school uniform, clothing, books and other items) and a fitness class. The charity shop, from time to time, is 'rented' for a small fee to cover costs to local charities and similar groups (whose ethos fits with our community focus) so they may fundraise for their cause(s). One such group has been a group of parents with children at the school who were fundraising to pay for a School organised trip for a year group. Two of the nine families involved includes Trustees of the Association. Another group involving a Trustee has used the same facility to raise monies for a Community Netball Club that operates at the School. These transactions were all conducted at arms length, in the ordinary course of the Associations business and the individuals involved did not receive any special benefit or advantage due to their role(s) with the Association.

South Ronaldsay Community Association

SC017947

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	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 £
Sundry Donations Received	266				266	
					-	
					-	
					-	
Total	266	-	-	-	266	-
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Grant Funding Received	3,561				3,561	
					-	
					-	
					-	
Total	3,561	-			3,561	-
	-	-			-	-

3 Gross receipts from other charitable activities

	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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	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 £
Expenditure	10,513				10,513	6,105
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	10,513	-	-	-	10,513	6,105
	-	-	-	-	-	-

SC017947

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below Main Fund	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
Receipts						
Donations	266				266	
Legacies					-	
Grants	3,561				3,561	
Receipts from fundraising activities	900				900	5,925
Gross trading receipts	6,637				6,637	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	11,364	-	-	-	11,364	5,925
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	11,364	-	-	-	11,364	5,925
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	10,513				10,513	6,105
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	10,513	-	-	-	10,513	6,105
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	10,513	-	-	-	10,513	6,105
Net receipts / (payments)	851	-	-	-	851	(180)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	851	-	-	-	851	(180)

Nature and purpose of funds

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APPENDIX 3

OSCR
Scottish Charity Regulator

When have I not done this?
Any other notes?

Report to the trustees/members of

Registered charity number
On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Relevant professional qualification(s) or body (if any):

Address:

Independent examiner's report on the accounts v2						
Charity name South Ronaldsay Community Association						
Registered charity number SC017947						
Period start date				Period end date		
Day	Month	Year	To	Day	Month	Year
18	09	2024		17	09	2025
Headed Appendix 2 – showing the Receipts and payments accounts plus Notes – Sections A, B & C plus Additional Analysis Notes 1, 2 & 3						(remember to include the page numbers of additional sheets)

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.

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.

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**: *Judith Scott*
Name: Judith Scott

Date: Friday 3rd Oct 2025

BA Business Administration
PGCE Secondary Education (Business Education)

Mucklehouse
Eastside
St. Margaret's Hope
Orkney KW17 2RL

*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