

Voe Community and Development Association (SCIO)

Registered Charity Number SC052931

I report on the accounts of the charity for the year ended 30th November 2025 which are set out overleaf.

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 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 qualified statement

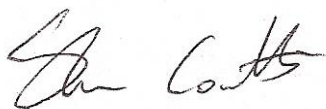
In the course of my examination, no matter has come to my attention

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 Accounts Regulations
- 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.



Steven Coutts, CertAcc(Open)
Glenlea, Weisdale, Shetland, ZE2 9LQ
9th May 2026

Group name:	Voe Community and Development Association (SCIO)				
Charity No:	SC052931				
Financial Year:	1st December 2024 - 30th November 2025				
			2025		2024
BALANCE B/F		£	4,000.51		£ -
RECEIPTS					
Fundraising Events	£	7,735.39		£2,700.29	
Restricted Donations/Grants	£	5,259.00		£1,500.00	
TOTAL		£	12,994.39		£4,200.29
PAYMENTS					
Fundraising Event Costs	£	481.54		£ 155.35	
Defibrillator Costs	£	900.00			
Sail Loft Project	£	5,259.00			
Advertising	£	40.93		£ 44.43	
TOTAL		£	6,681.47		£ 199.78
INCOME LESS EXPENDITURE		£	6,312.92		£4,000.51
<u>Represented By:</u>					
Bank Account		£	10,233.43		£4,000.51
Cash		£	80.00		£ -
		£	10,313.43		£4,000.51
<u>Funds</u>					
Defibrillator Fund		£	1,074.16		£1,974.16
Unrestricted Funds		£	9,239.27		£2,026.35
		£	10,313.43		£4,000.51