



Receipts and payments accounts						
For the period from				to		
	01	10	2023		30	09 2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations					-	
Legacies					-	
Grants		1,750			1,750	2,300
Receipts from fundraising activities	8,121				8,121	8,340
Gross trading receipts					-	
Income from investments other than land and buildings	755				755	359
Rents from land & buildings					-	-
Gross receipts from other charitable activities	7,384				7,384	6,389
					-	
A1 Sub total	16,260	1,750	-	-	18,010	17,388
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	16,260	1,750	-	-	18,010	17,388
A3 Payments						
Expenses for fundraising activities	25,022				25,022	20,973
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	25,022	-	-	-	25,022	20,973
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	25,022	-	-	-	25,022	20,973
Net receipts / (payments)	(8,762)	1,750	-	-	(7,012)	(3,585)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(8,762)	1,750	-	-	(7,012)	(3,585)

Section B Statement of balances

		Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	15,019	63,557			78,576	82,161
	Surplus / (deficit) shown on receipts and payments account	(7,012)				(7,012)	(8,762)
						-	
						-	
	Cash and bank balances at end of year	8,007	63,557	-	-	71,564	73,399
	(Agree balances with receipts and payments account(s))						

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

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

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

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

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

Signature

Print Name

Date of
approval

Section C Notes to the Accounts

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

Funds held under the Bonus Reserve Pool Account No 00631954 are restricted for use only in relation to the Swimming Pool. Proceeds from the sale of land in Lady Village (£30,000) to be transferred to Account No [REDACTED] Special Interest Bearing Account and will be reserved in case of need to construct an additional community building or for the refurbishment of the current facility.

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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C3b Trustee remuneration - details

Authority under which paid	£

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

[illegible]

C6 Other information

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

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
North Isles Landscape Partnership		1,750		1,750	-
SSE Spurness Fund		2,050			2,050
Orkney Islands Council		250			250
				-	
Total	-	4,050		1,750	2,300

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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	-	-	-	-	-	-

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

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Additional analysis (2)

5 Breakdown of unrestricted funds

					Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	-
Legacies					-	-
Grants					-	3,508
Receipts from fundraising activities					8,121	1,486
Gross trading receipts					-	154
Income from investments other than land and					755	-
Rents from land & buildings					514	-
Gross receipts from other charitable activities					6,870	-
Sub total	-	-	-	-	16,260	5,128
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	16,260	5,128
Payments						
Expenses for fundraising activities					25,022	9,348
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities					-	-
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
Sub total	-	-	-	-	25,022	9,348
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	25,022	9,348
Net receipts / (payments)	-	-	-	-	(8,762)	(4,220)
Transfers to / (from) funds					-	-
Surplus / (deficit) for year	-	-	-	-	(8,762)	(4,220)

Nature and purpose of funds

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Additional analysis (3)

6 Breakdown of restricted funds

					Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					1,750	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total		-	-	-	1,750	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total		-	-	-	-	-
Total receipts		-	-	-	1,750	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total		-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total		-	-	-	-	-
Total payments		-	-	-	-	-
Net receipts / (payments)		-	-	-	1,750	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year		-	-	-	1,750	-
Nature and purpose of funds						

APPENDIX 3



		Independent examiner's report on the accounts v2						
Report to the trustees/members of	Charity name	Sanday Community Association						
Registered charity number		SC020664						
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	10	2023	to	30	09	2024	
Set out on pages	1-6						(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<p>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.</p>							
Basis of independent examiner's statement	<p>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.</p>							
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 							
Signed:					Date:	24/01/25		
Name:								
Relevant professional qualification(s) or body (if any):	FINANCE OFFICER FOR SANDAY DEVELOPMENT TRUST.							
Address:								

Sanday Community Association President's Report 2024

We ran cards nights throughout the winter, and are very grateful to [REDACTED] for organising these. He was pleased with the attendance numbers.

We run Bingo nights every second Saturday night throughout the year and these are very popular. We are very grateful to [REDACTED] for continuing to organise these and encouraging new people to attend.

We ran our annual keyholders' training in February and updated the Keyholders Booklet. We also trained several new keyholders during the year. Our buildings continue to be used every night of the week, during the day and at the weekends.

We ran a very successful Folk Festival Ceilidh in May with several visiting acts. Members of the committee and others provided accommodation for the artists and [REDACTED] provided their dinner and tea. We staffed the bar and committee members helped serve the dinner and tea, made sandwiches for the supper and worked on the door. We were again unable to sell tickets in the shops this year as all tickets had to be bought online (with a £2.50 handling fee). Most islanders ended up buying tickets at the door to avoid the £2.50 extra fee.

The Swimming Pool has been open for most of the year. We have changed some of the sessions and added new ones to encourage more people to attend – we reinstated an after school swimming session on a Monday so pupils can come through straight after school. We added a wellness session on Monday evenings and an Aquafit session – both of these have been very popular.

We are very grateful to our Lifeguard Trainer Assessor and Pool Attendant [REDACTED] who has had a lot of hassle reporting and chasing up problems with the pool. The latest problems being with the water heating machine which keeps tripping the fuse. She has trained a new group of lifeguards, which has meant that we can run the extra wellness and public sessions. [REDACTED] has also trained an extra Pool Attendant who can cover when they are on holiday.

We would also like to record our thanks to our voluntary Lifeguards and keyholders for continuing to keep our pool running smoothly and providing as many sessions as we can for locals and visitors alike., and to our Pool Attendants, [REDACTED]

We would like to thank [REDACTED] our caretaker, for keeping the buildings lovely and clean, and also for stepping up to be another relief Pool Attendant. Thanks also to [REDACTED] for continuing in his job as our relief caretaker.

We are very grateful to [REDACTED] for continuing to do the payroll for our employees, as well as keeping all our accounts in order.

During July and August we ran the Village Hall Scheme again, employing 3 workers who shared out the 206 hours between them. The numbers were slightly down on last year, but 325 people attended, 53 of these were visitors to Sanday. We are grateful to the Sanday Community Council's Spurness Fund for giving us a grant to cover the costs of the wages for the workers and equipment. One of the issues that arose from this was that our Child Protection policy was out of date. [REDACTED]

[REDACTED] Head Teacher, is reviewing the policy for us.

We ran the bar for the Agricultural Association for the Cattle Show dance and the Harvest Home, employing 2 bar staff and raising some extra money for our funds.

The Bouncy Castle, after its repairs last year, passed its inspection this year.

We were advised by the Community Learning and Development department of the Council to apply to the CLLD fund to replace our community kitchen. Orkney Islands Council gave us a letter to say that we are leasing the Community Buildings from them. This allows us to apply for external funding to upgrade our kitchen. We applied to the CLLD fund, which is money the Council get from the Scottish Government. However, the deadline was too tight for us to obtain all the necessary building quotes, so we had to withdraw from that round of funding. We did manage to get a building warrant in place, and we applied and received a grant from the SSE Spurness Fund for £10,000 for the equipment for our new kitchen. The Council architects drew up a plan for our new kitchen, so we have everything in place to apply for the next round of CLLD funding which opens in April 2025.

Joint meetings have continued throughout the year between the Development Trust, Community Council and the Community Association. Meetings can be attended either in person or via Teams. The Council attendees usually attend via Teams. These meetings have been sharing information about what each group is doing and how we can support each other to do the best for the Sanday community.

We purchased a new laptop for the Community Association and it has been given to the Treasurer for doing the accounts and wages. The other laptop we had which we used to connect to the digital projector has now become redundant as people now connect to the Smart TV with a pen drive. This laptop is now in the possession of the Secretary. She has copied all the Community Association's documents onto it from the Community Association's external hard drive. The hard drive is in the possession of the Chair.

We supported Rod Thorne in his project "75 years of the North Isles Sports" by providing a community group from which he could access funding in collaboration with the North Isles Landscape Partnership Scheme and supporting his series of talks about the North Isles Sports in each participating island and on the mainland of Orkney. We helped him to develop his project to Stage 2 which required more funding to put all his research into a book. This book is now nearly ready to be published and will be on sale in time for the 75th anniversary of the North Isles Sports which will be celebrated in Sanday on 21st June 2025.

Our defibrillator is now obsolete and we received £1000 towards the purchase of a new one from Scottish Sea Farms. We applied for the rest of the money from the SSE Spurness Fund and received it. The new defibrillator will be installed, by an electrician from Scottish Sea Farms, on the wall outside the community buildings at the end of February 2025. The doctor who will be on duty from April till July 2025 is willing to run classes for people in the community who would like to learn how to use the new defibrillator.