

St Andrews Community Association SCIO  
Scottish Charity Number: SC037040

**ANNUAL REPORT and FINANCIAL STATEMENTS**  
for the year ended 30th September 2025

**Trustees' report for the year ended 30th September 2025**

The St Andrews Community Association SCIO was recognised as a Scottish charity on 30th December 2005. It operated as an unincorporated association until September 2014.

On 15th September 2014, the Association received confirmation that the application to change legal form to a Scottish Charitable Incorporated Organisation (SCIO) had been successful.

The SCIO was registered on 15th September 2014 and all assets and liabilities were transferred from the unincorporated association on 30th September 2014.

The objects of the Association are to promote the well-being of the Community resident in the Parish of St Andrews and its environs without distinction of sex, sexuality, political, religious, or other opinions, by associating the local statutory authorities, voluntary organisations and residents in a common effort to promote educational, cultural, social and other leisure and recreational activities among its members, and to foster a community spirit for the achievement of these so that their conditions of life may be improved.

In furtherance thereof: to assist in or to establish, maintain, manage and develop a Community Centre and associated sports facilities for activities promoted by the Association and its constituent members and any other premises associated therewith in every respect as may seem appropriate; to carry out any building or refurbishment works or any adaptation of the premises or facilities which may at any time be deemed necessary or desirable.

The Association's Board of Trustees are appointed by the members at the annual general meeting. The Board must have a minimum of 8 trustees and not more than 24 trustees. All trustees shall resign at each annual general meeting but shall be eligible for re-election.

Trustees: Bruce Omand, Norman Craigie, Andy Cook, Louise Deerness, Amanda Ruddick, Joanne Pottinger, Leonora Peace, Margaret Thomson, Derek Tai, Signy Spence, Anna Rendall, Eilidh Reid, Jeffrey Clements and Siobhan McDonnell.

Resignations in year: Nancy Omand, Marieke Beijgaard, Helen Kemp and Sheila Ritch.

In addition, a representative is appointed to attend committee meetings from each of the organisational members of the Community Centre.

Address: St Andrews Community Centre, Tankerness, Orkney.

The accounts for the year are attached, and form part of this report.

This report was approved by the Board on 10-11-25.

Signed, on behalf of the Board



Bruce Omand, President

**Independent Examiner's Report to the Trustees**

I report on the accounts of the charity for the year ended 30th September 2025, which are set out on Page 2.

**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 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 view given by the accounts.

**Independent examiner's statement**

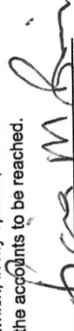
In the course of my examination, no matter has come to my attention

- 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 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

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

10.11.25

Fiona M Bain, FCCA  
Hall of Tankerness  
Tankerness  
Orkney  
KW17 2QS

**St Andrews Community Association SCIO**  
**Receipts and Payments Account and Statement of Balances**  
**for the year ended 30<sup>th</sup> September 2025**

	Year to 30.09.2025 £	Year to 30.09.2024 £
<b>RECEIPTS</b>		
Fundraising events/sales	1,187.77	1,701.53
Hire of hall & equipment	6,216.50	10,525.50
Feed-in tariff & Export tariff	4,899.51	7,882.65
Other income	20.00	
<b>STATEMENT OF BALANCES</b>		
Bank - Current account	50,521.09	54,141.93
Cash on Hand	122.96	780.15
<b>Total at Bank and in Cash</b>	<b>50,644.05</b>	<b>54,922.08</b>

<b>FUNDS RECONCILIATION</b>		
Opening balance of bank and cash at 1 <sup>st</sup> October	54,922.08	44,550.50
Receipts	12,323.78	21,359.68
Payments	(16,601.81)	(10,988.10)

Bank balance and cash in hand at year end	<b>50,644.05</b>	<b>54,922.08</b>
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<b>Other Assets - Unrestricted Funds</b>		
<b>Investments - Quilter's Investment Platform</b>		
Market value of Investment Funds (cost £15,000 at 20.04.2015)	<b>19,929.00</b>	<b>18,488.00</b>

<b>Other Assets - Unrestricted Funds</b>		
Land, Buildings and playing fields at the St Andrews Community Centre.		
Hall hire debtors at 30.09.25 = £480 (30.09.24 = £798)	6,972.33	4,383.26
Feed in tariff debtor at 30.09.25 = £0 (30.09.24 = £550)	4,511.12	2,062.80
Membership Investment in Birsay Farmers Ltd = £100	335.51	390.84
	2,185.33	398.20
	1,927.50	2,427.50

<b>Funds - Unrestricted and Restricted</b>		
The trustees maintain an unrestricted fund for the day-to-day running costs.	15,931.79	9,862.60
Restricted funds arise when specified by the donor, such as the grant funding received for specific costs or projects. There are no restricted funds at 30.09.2025.	33.60	94.83
	15.00	
	55.00	35.00
	103.60	129.83

<b>TOTAL PAYMENTS</b>	<b>16,601.81</b>	<b>10,988.10</b>
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<b>SURPLUS/(DEFICIT) OF RECEIPTS OVER PAYMENTS</b>	<b>(4,278.03)</b>	<b>10,371.58</b>
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Approved by the Management Committee and signed on their behalf

*Bruce Omand*

Bruce Omand, President

Date 10-11-25