

SCOTTISH CHARITY NUMBER: SC052626

SCALPAY COMMUNITY ASSOCIATION SCIO
TRUSTEES ANNUAL REPORT AND ACCOUNTS
FOR THE PERIOD 16 JUNE 2023 TO 31 OCTOBER 2024

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CONTENTS

	Page
Trustees' Annual Report	1
Receipts and Payments Account	4
Statement of Balances	5
Independent Examiner's Report	6

SCALPAY COMMUNITY ASSOCIATION SCIO
TRUSTEES' REPORT
FOR THE PERIOD 16 JUNE 2023 TO 31 OCTOBER 2024

REFERENCE AND ADMINISTRATION DETAILS

Scottish Charity Number: SC052626

Current Trustees



Chair	- appointed 16.6.23
Secretary	- appointed 16.6.23
Treasurer	- appointed 16.6.23
	- appointed 16.6.23
	- appointed 16.6.23
	- appointed 16.6.23
	- appointed 1.2.24

Other Trustees during the year



- appointed 16.6.23 and resigned 12.12.23
- appointed 16.6.23 and resigned 1.5.24
- appointed 16.6.23 and resigned 1.8.24

Contact Address



STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Association is a Scottish Charitable Incorporated Organisation (SCIO) which became a registered charity on 16 June 2023. The charity was previously an unincorporated association but changed its legal form to a SCIO. The assets and liabilities of the unincorporated association, Scalpay Community Association (Scottish charity number SC002217) were transferred to the SCIO on 16 July 2024, except for the community centre and the lease of the playpark which were transferred to the SCIO on 26 September 2024. The lease of the football pitch to the SCIO was completed on 2 December 2024. The purposes and administration of the charity are set out in its constitution.

Recruitment and Appointment of Trustees

The management of the charity is the responsibility of the board of trustees who are appointed or re-appointed under the terms of the constitution. At each Annual General Meeting, the members may elect any member to be a charity trustee. The board may at any time appoint any member to be a charity trustee. In addition, the board may at any time appoint any non-member of the organisation to be a charity trustee either on the basis that they have been nominated by The North Harris Trust or Harris Development Ltd or on the basis that they have specialist experience and/or skills which could be of assistance to the board. At each AGM, all of the charity trustees shall retire from office but shall then be eligible for re-election or re-appointment.

SCALPAY COMMUNITY ASSOCIATION SCIO
TRUSTEES' REPORT
FOR THE PERIOD 16 JUNE 2023 TO 31 OCTOBER 2024

OBJECTIVES AND ACTIVITIES

Charitable Purposes

The purposes of the organisation are to advance community development to benefit the residents of Scalpay by:

- providing facilities, opportunities and activities that will promote and improve community health and wellbeing; advance education, citizenship and community development; and provide access to arts, culture, heritage, sports and social activities;
- providing services, facilities, information and resources to Scalpay residents, visitors to Scalpay, groups and organisations;
- operating, managing and maintaining a community based centre for activities promoted by the organisation and its stakeholders, including the employment of staff; and
- promoting, establishing, operating and/or supporting other schemes and projects of a charitable nature for the benefit of the community of Scalpay.

Summary of main activities

During the period, the charity continued to operate, manage and develop the Scalpay Community Centre and other amenity areas including the playpark and football pitch.

The Association has continued repairing the hall on an ongoing basis to allow the hall to be in use.

Major refurbishment of the external toilets and shower block, funded by Highlands and Islands Enterprise, was completed and payment terminals fitted.

Various exhibitions were run by our heritage partners, Comunn Eachdraidh Scalpaigh.

All these events and more have resulted in a small increase in usage of the hall.

ACHIEVEMENTS AND PERFORMANCE

Summary of main achievements

Considerable legal progress has been achieved in the past year, with our association now a SCIO and all assets transferred from the old charity to the new charity. As a SCIO, our constitution now allow membership being open to any individual aged 16 or over whose main or sole residence is on the island of Scalpay confirmed via the electoral roll or Council Tax status. A register of membership will be managed and updated as per the constitution.

The Association has also progressed the redevelopment of the community centre towards a Community and Heritage Centre.

The redevelopment plan for the building received Planning Consent and a Building Warrant is awaited.

Work continues with external consultants to seek funds for the work.

The Association and Comunn Eachdraidh Scalpaigh continue to work together to ensure a Heritage Space is available.

The Scalpay All-Weather area began with a donation of "AstroTurf" from Comhairle nan Eilean Siar and a legal lease was developed with North Harris Trust and the crofter to allow groundwork to begin.

The playpark was in continuous use throughout the year with additional equipment being added in 2024.

Scalpay's Community Centre operation reflects a lot of work from your association committee and our many unseen volunteers. We are grateful for all the support given and look forward to another year.

SCALPAY COMMUNITY ASSOCIATION SCIO
TRUSTEES' REPORT
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Trustee Remuneration and Expenses

The Trustees did not receive any remuneration or expenses during the period.

FINANCIAL REVIEW

Financial position

As a result of the surplus of £21,883 for the period, unrestricted funds have reduced to a deficit of £2,117 and restricted funds have increased to £24,000. Restricted funds at year-end represents grant funding received for a specified purpose not yet utilised.

The assets and liabilities of the unincorporated organisation, Scalpay Community Association (Scottish charity number SC002217) were transferred to the SCIO on 16 July 2024, except for the community centre and the lease of the playpark which were transferred to the SCIO on 26 September 2024. The lease of the football pitch to the SCIO was completed on 2 December 2024. The charity's income includes funds from predecessor organisation of £22,782.

Funds in deficit


At year-end the general fund was in deficit by £2,117. This was the result of increased legal, professional and project costs and reduced donations and hall hires income during the period. The trustees aim to clear the deficit from donations, hall hires, rental and fundraising events income in 2024/2025.

Reserves policy

The general fund represents the unrestricted funds from past operating results and the free reserves of the charity. At year-end the general fund was in deficit by £2,117. This was the result of increased legal, professional and project costs and reduced donations and hall hires income during the period. The trustees aim to clear the deficit from donations, hall hires, rental and fundraising events income in 2024/2025 and thereafter build reserves through operating surpluses in future years.

The trustees have examined the charity's requirements for reserves in light of the main risks to the charity and consider that three months operating expenditure, which equates to around £4,000, should be held in unrestricted reserves. This would allow the charity to continue to operate in the event of an interruption in its income streams. The trustees aim to build reserves to this level through planned operating surpluses over the next few years.

Approved by the Trustees and signed on their behalf by:



Date:20/5/25

SCALPAY COMMUNITY ASSOCIATION SCIO
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE PERIOD 16 JUNE 2023 TO 31 OCTOBER 2024

	Unrestricted funds	Restricted funds	Period 16.6.23 to 31.10.24
	£	£	£
Receipts:			
Donations	150	-	150
Funds from predecessor organisation	8,282	14,500	22,782
Grants:			
Western Isles Development Trust	-	1,000	1,000
CnES - Crown Estate Funding	-	7,500	7,500
Mowi Scotland	-	1,000	1,000
Hall hires	375	-	375
Showers/toilets income	804	-	804
Electricity refund	6,313	-	6,313
Other income	12	-	12
	<u>15,936</u>	<u>24,000</u>	<u>39,936</u>
Payments:			
Light and heat	1,011	-	1,011
Repairs and maintenance	173	-	173
Cleaning expenses	1,309	-	1,309
Insurance	34	-	34
Telephone and internet charges	33	-	33
Community and Heritage Centre	7,051	-	7,051
Events and activities	314	-	314
Computer expenses	394	-	394
Legal and professional fees	7,451	-	7,451
Payment processing fees	283	-	283
	<u>18,053</u>	<u>-</u>	<u>18,053</u>
Surplus/(Deficit) for year	<u>(2,117)</u>	<u>24,000</u>	<u>21,883</u>

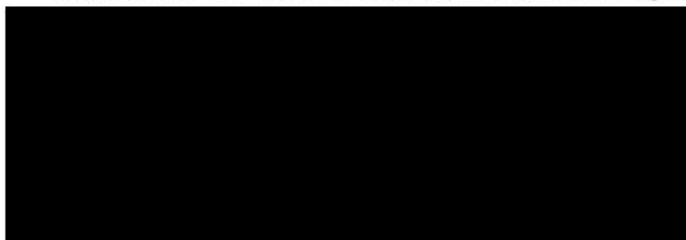
SCALPAY COMMUNITY ASSOCIATION SCIO
STATEMENT OF BALANCES
FOR THE PERIOD 16 JUNE 2023 TO 31 OCTOBER 2024

	Unrestricted funds	Restricted funds	At 31.10.24
	£	£	£
Bank and cash in hand			
Bank and cash in hand	-	<u>21,883</u>	<u>21,883</u>
Funds			
Opening funds	-	-	-
Surplus/(Deficit) for year	<u>(2,117)</u>	<u>24,000</u>	<u>21,883</u>
	<u>(2,117)</u>	<u>24,000</u>	<u>21,883</u>

Assets

	At 31.10.24
	£
Community and Heritage Centre design and planning - at cost	59,959
Communal Toilet Block - at cost	37,172
Computer equipment - at cost	2,118
Playpark equipment - at cost	<u>3,840</u>
	<u>103,089</u>

Approved by the Trustees on 20/5/25 and signed on their behalf by:



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SCALPAY COMMUNITY ASSOCIATION SCIO

I report on the accounts of the charity for the period 16 June 2023 to 31 October 2024 which are set out on pages 4 to 5.

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 (as amended). The charity's 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 statement

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

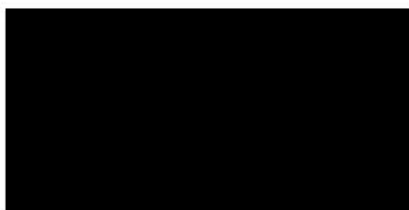
1. which gives me reasonable cause to believe that in any material respect the requirements:

- 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.

Name:



Address:

CIB Services
63 Kenneth Street
Stornoway
Isle of Lewis
HS1 2DS

Date:

.....21/5/25.....