

Sandwickhill Development Trust SCIO

Scotland · Charity number SC052664

Details

Status Active

Legal form SCIO (Scottish Charitable Incorporated Organisation)

Registered 2023-07-05

Register [View on the OSCR register](#)

Contact

Address Sandwickhill old School
East Street
Sandwick
Isle of Lewis
HS2 0AG

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of citizenship or community development', 'the advancement of the arts, heritage, culture or science', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended', 'the advancement of environmental protection or improvement'

What the charity does: Sandwickhill Development Trust (SOT) was set up in December 2022 by resident volunteers specifically to manage and redevelop an old and disused school building in the parish of Sandwick, Isle of Lewis. It is hoped to bring the building back into the community by converting it into a community hub and recreational space.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The organisations purposes are: 5.1 the advancement of education, 5.2 the advancement of citizenship and community regeneration, 5.3 the advancement of arts, heritage, culture or science, including any recreational and sporting heritage of the former Sandwick School or other related premises of common areas of importance to the community. 5.4 The advancement of environmental protection or improvement of the above. 5.5 The advancement of health and relief of poverty.

Geography

- **Main operating location:** Western Isles
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£0	£0	-	0
2024-12-31	£32,000	£7,028	-	0

Accounts

REGISTERED COMPANY NUMBER: CS006400 (Scotland)
REGISTERED CHARITY NUMBER: SC052664

Report of the Trustees and
Financial Statements for the Period 5 July 2023 to 31 December 2024
for
SANDWICKHILL DEVELOPMENT TRUST SCIO

Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

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for the Period 5 July 2023 to 31 December 2024**

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SANDWICKHILL DEVELOPMENT TRUST SCIO

Report of the Trustees for the Period 5 July 2023 to 31 December 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 5 July 2023 to 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

INCORPORATION

The charitable company was incorporated on 5 July 2023 and commenced trading on the same date.

OBJECTIVES AND ACTIVITIES

Significant activities

Sandwickhill Development Trust (SDT) was set up in December 2022 by resident volunteers specifically to manage and redevelop an old and disused school building in the parish of Sandwick, Isle of Lewis. It is hoped to bring the building back into the community by converting it into a community hub and recreational space.

The project is supported by Comhairle nan Eilean Siar (present owners), HIE, Western Isles Enterprise as well as the Sandwickhill Community.

The proximity of Sandwickhill to the Western Isles Airport and Stornoway Harbour makes the community a good central location for visitors to visit and explore the area. Having a community hub offering accommodation, cafe, e-bike hire, laundrette, 10 pin bowling and other activities would benefit both visitors and residents alike.

A community Hall attached to the school building is a recent construction and in good working order and contains a fully equipped and certified commercial kitchen and currently in use. A number of rooms in the Upper Level presents an opportunity to rent to social groups and businesses.

Initial build costs has come in with an estimated budget of £5 Million and a phased development approach is being considered.

FUTURE PLANS

An Lanntair, a local Arts Centre based in Stornoway is interested in forming a partnership with SDT and negotiations continue with the local Council (CnES) with the aim of purchasing the whole site and attracting funding sources

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Constitution and is registered as a Scottish Charitable Incorporated Organisation (SCIO) with the Office of the Scottish Charity Regulator (OSCR).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CS006400 (Scotland)

Registered Charity number

SC052664

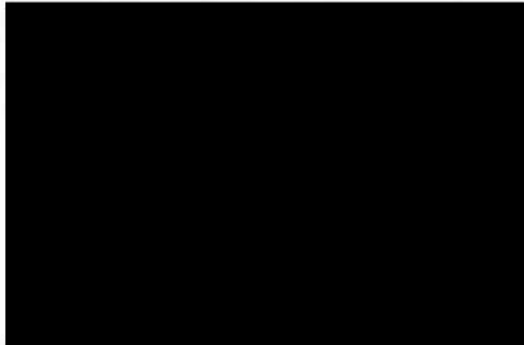
Registered office

Aros an Rubha
Knock
Point
Isle of Lewis
HS2 0BW

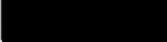
SANDWICKHILL DEVELOPMENT TRUST SCIO

**Report of the Trustees
for the Period 5 July 2023 to 31 December 2024**

Trustees



Company Secretary



Independent Examiner
Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

Approved by order of the board of trustees on 19 MAY 2025 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
Sandwichhill Development Trust SCIO**

I report on the accounts for the period 5 July 2023 to 31 December 2024 set out on pages four to seven.

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)(a) to (c) 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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 connection with 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 to comply with Regulation 8 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.

Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

Date: 20 MAY 2025

SANDWICKHILL DEVELOPMENT TRUST SCIO**Statement of Financial Activities
for the Period 5 July 2023 to 31 December 2024**

	Notes	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	2	<u>32,000</u>	<u>-</u>	<u>32,000</u>
EXPENDITURE ON				
Charitable activities				
Redevelopment of the former Sandwich School		6,620	-	6,620
Governance costs		<u>408</u>	<u>-</u>	<u>408</u>
Total		<u>7,028</u>	<u>-</u>	<u>7,028</u>
NET INCOME		<u>24,972</u>	<u>-</u>	<u>24,972</u>
TOTAL FUNDS CARRIED FORWARD		<u>24,972</u>	<u>-</u>	<u>24,972</u>

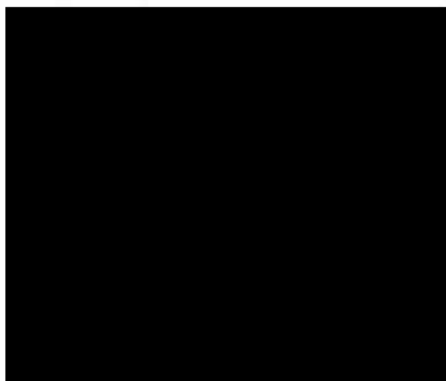
The notes form part of these financial statements

SANDWICKHILL DEVELOPMENT TRUST SCIO

Balance Sheet 31 December 2024

	Notes	Unrestricted funds £	Restricted fund £	Total funds £
CURRENT ASSETS				
Cash at bank		25,272	-	25,272
CREDITORS				
Amounts falling due within one year	4	(300)	-	(300)
NET CURRENT ASSETS		<u>24,972</u>	<u>-</u>	<u>24,972</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>24,972</u>	<u>-</u>	<u>24,972</u>
NET ASSETS		<u>24,972</u>	<u>-</u>	<u>24,972</u>
FUNDS	5			
Unrestricted funds				<u>24,972</u>
TOTAL FUNDS				<u>24,972</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 MAY 2025 and were signed on its behalf by:



**Notes to the Financial Statements
for the Period 5 July 2023 to 31 December 2024**

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charity which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	£
Grants	<u>32,000</u>

Grants received, included in the above, are as follows:

	£
Crown Estate (CnES)	16,000
Point and Sandwich Trust	<u>16,000</u>
	<u>32,000</u>

SANDWICKHILL DEVELOPMENT TRUST SCIO

Notes to the Financial Statements - continued for the Period 5 July 2023 to 31 December 2024

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2024.

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accrued expenses	£ <u>300</u>
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5. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.12.24 £
Unrestricted funds		
Feasibility study fund	24,972	24,972
	<u>24,972</u>	<u>24,972</u>
TOTAL FUNDS	<u>24,972</u>	<u>24,972</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Feasibility study fund	32,000	(7,028)	24,972
	<u>32,000</u>	<u>(7,028)</u>	<u>24,972</u>
TOTAL FUNDS	<u>32,000</u>	<u>(7,028)</u>	<u>24,972</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 December 2024.

SANDWICKHILL DEVELOPMENT TRUST SCIO**Detailed Statement of Financial Activities
for the Period 5 July 2023 to 31 December 2024**

£

INCOME AND ENDOWMENTS**Donations and legacies**

Grants

32,000**Total incoming resources**32,000**EXPENDITURE****Charitable activities**

Telephone

428

Feasibility study costs

6,192

6,620

Support costs**Governance costs**

Accountancy and legal fees

300

AGM costs

108408**Total resources expended**7,028**Net income**24,972