

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	5	April	2024		4	April	2025

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Friends of Portnahaven Church
FoPC
sc 52700
The Binneach, Shore Street, Port Wemyss, Isle of Islay
Postcode PA47 7ST

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
	Chair	Whole year	FoPC members
1			
2	Treasurer	Ditto	Ditto
3	Secretary	Ditto	Ditto
4	Membership secretary	Ditto	Ditto
5		Ditto	Ditto
6		Ditto	Ditto
7		Ditto	Ditto
8		Ditto	Ditto
9		Ditto	Ditto
10		Ditto	Ditto
11		Ditto	Ditto
12			
13			
14			
15			
16			
17			
18			
19			
20			

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Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
	Resigned 8 February 2025
	Resigned 8 February 2025

Structure, governance and management

Type of governing document

Constitution in place (based on OSCR template for asset-transfer organisations) agreed at EGM in February 2024.

Trustee recruitment and appointment

Trustees are recruited and appointed on an open basis by nomination at an AGM. Trustees sign a standard Trustees' Code of Practice.

Objectives and activities

Charitable purposes

The organisation exists to benefit the community of the Rhinns of Islay which is primarily defined as those living in postcodes PA47, PA48 and PA49. The organisation has the following purposes:

- The advancement of citizenship and community development
- The advancement of the arts, heritage, culture and science.
- The promotion of religious and racial harmony

The chief objective is to acquire the church building from the Church of Scotland, to re-develop it and then to manage and maintain it as a community hub for the benefit of the people of the Rhinns and further afield.

Summary of the main activities in relation to these objects

During the year to 4 April 2025 the charity continued to raise funds to assist with ongoing maintenance costs (heating, lighting etc) and towards the cost of acquisition. Regular, very popular T in the Church events continued which fostered community engagement and helped to tackle loneliness and isolation. Special events were held by FoPC to commemorate VE Day (May 2024) and at Christmas (Carol singing in December 2024). Decorations and garden maintenance were carried out by FoPC. Membership has continued to increase and now stands at over 120 (full and associate members). Members and local political representatives were kept informed of our progress towards ownership through regular newsletters and have been extremely supportive.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

During the year to 4 April 2025 the FoPC has:

- Used its Scottish Land Fund Stage 1 grant for £11,927 (granted in March 2024) to carry out a full building condition and structural survey, a feasibility study, a draft business plan and outline architects drawings for different renovation options.
 - A full feasibility study with estimated costings, draft business plan and outline drawings was carried out over Spring/Summer 2024 by [REDACTED] and [REDACTED]. A very well attended consultation event was held on 16 May 2024 where many local people and organisations offered ideas and views on the future use of the building. A follow up Feedback open meeting was held on 3 October 2024.
 - The progress was reported to members and the local community at regular intervals (newsletter, Facebook page, Ileaf paper etc).
 - Full structural and condition surveys were carried out by [REDACTED] in October 2024 indicating the repairs necessary once the church is in community ownership.
 - The success of this progress enabled FoPC to bid for a Scottish Land Fund Stage 2 Acquisition grant in January 2025. We heard in March 2025 that our bid was successful and have been awarded £85,990 towards the agreed acquisition cost of £90,000.
 - Regular Trustee meetings were held throughout the year where all discussions and decisions were minuted.
 - Throughout 2025 protracted detailed negotiations have continued with the Church of Scotland over the final transfer of the building to our community organisation.
- At the time of writing we expect to take ownership in the next few weeks.

Financial review

Brief statement of the charity's policy on reserves

As a small charity we hold no formal reserves but operated with a single current account during the year in order to contribute to the church running costs and towards the eventual acquisition of the church building. A reserve account has subsequently been opened. Our constitution states that FoPC shall have the power to hold UK based bank accounts, may receive funds and donations and make payments only for the purpose of furthering the objectives of the organisation. The Constitution also sets out that if we dissolve then the Trustees shall dispose of any assets to any local organisations with similar purposes.

Details of any deficit

The organisation had no deficit during the period.

Donated facilities and services (if any)

The organisation received no donated facilities or services during the period.

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Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)
OSCR will accept
digital or typed
signatures

Full name(s)

Position (e.g. Chair)


Date

CHAIR	
11th JANUARY 2026	

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		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	FRIENDS OF PORTNAHAVEN CHURCH						
Registered charity number	SC	052700						
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	5	APRIL	2024	to	4	APRIL	2025	
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</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:							11/26	
Name:								
Relevant professional qualification(s) or body (if any):							ACCOUNTANTS	
Address:								

	Enter charity name below						Enter SC No. below		
	Friends of Portnahaven Church						SC052700		
	Receipts and payments accounts								
	For the period from	Period start date			to	Period end date			
Day		Month	Year	Day		Month	Year		
5		April	2024	4		April	2025		

Section A Statement of receipts and payments						
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	2,430				2,430	16,514
Legacies					-	
Grants		14,647			14,647	3,000
Receipts from fundraising activities	1,097				1,097	2,165
Gross trading receipts					-	
Income from investments other than land and buildings	678				678	523
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	4,205	14,647	-	-	18,852	22,202
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	4,205	14,647	-	-	18,852	22,202
A3 Payments						
Expenses for fundraising activities	897				897	488
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities		25,382			25,382	
Grants and donations					-	180
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	897	25,382	-	-	26,280	668
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	897	25,382	-	-	26,280	668
Net receipts / (payments)	3,308	(10,735)	-	-	(7,427)	21,534
A5 Transfers to / (from) funds	23,808	(23,808)			-	
Surplus / (deficit) for year	27,116	(34,543)	-	-	(7,427)	21,534

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	3,364	37,264			40,628	19,094
	Surplus / (deficit) shown on receipts and payments account	27,116	(34,543)			(7,427)	21,534
						-	
						-	
	Cash and bank balances at end of year	30,480	2,720	-	-	33,200	40,628
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-
	Details			Fund to which asset belongs		Market valuation to nearest £	Last year to nearest £
B2 Investments							
				Total	-	-	-
	Details		Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £	
B3 Other assets							
			Total	-	-	-	
	Details			Fund to which liability relates	Amount due to nearest £	Last year to nearest £	
B4 Liabilities							
			Total	-	-	-	
	Details			Fund to which liability relates	Amount due (estimate) to nearest £	Last year 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)

The organisation's objective is to provide recreational facilities to improve the life and conditions for whom the facilities are intended by:

1. Developing and maintaining Portnahaven Church as a hub for the community.
2. Creating opportunities for all members of the community to undertake creative, physical, recreational and wellbeing activities of their choice.
3. Advancing the resilience and positive health and wellbeing in the community by providing a wide range of activities that encourages people to come together regularly to reduce isolation and loneliness.

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants				
			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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	Authority under which paid	£
C3b Trustee remuneration - details		

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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		Number of trustees	£
C4b Trustee expenses - details			

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

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 £
Congregation donations	2,430				2,430	16,514
					-	
					-	
Total	2,430	-	-	-	2,430	16,514
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
South Islay Development - Ardbeg Fund		2,720			2,720	3,000
Scottish Land Fund		11,927			11,927	
					-	
					-	
Total	-	14,647			14,647	3,000
	-	-			-	-

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	-	-	-	-	-	-
	-	-	-	-	-	-

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 £
Chartered surveyors		7,858			7,858	
Consultancy fees		7,457			7,457	
Architect fees		6,092			6,092	
Other		3,975			3,975	
					-	
					-	
					-	
					-	
					-	
Total	-	25,382	-	-	25,382	-
	-	-	-	-	-	-

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
	Unrestricted funds					
Receipts						
Donations	2,430				2,430	1,189
Legacies					-	
Grants					-	
Receipts from fundraising activities	1,097				1,097	
Gross trading receipts					-	
Income from investments other than land and buildings	678				678	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	4,205	-	-	-	4,205	1,189
					-	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	4,205	-	-	-	4,205	1,189
					-	
Payments						
Expenses for fundraising activities	897				897	488
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	180
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	897	-	-	-	897	668
					-	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
					-	
Total payments	897	-	-	-	897	668
					-	
Net receipts / (payments)	3,308	-	-	-	3,308	521
Transfers to / (from) funds	23,808				23,808	
Surplus / (deficit) for year	27,116	-	-	-	27,116	521
					-	
Nature and purpose of funds						

The organisation's objective is to provide recreational facilities to improve the life and conditions for whom the facilities are intended:

1. Developing and maintaining Portnahaven Church as a hub for the community.
2. Creating opportunities for all members of the community to undertake creative, physical, recreational and wellbeing activities of their choice.
3. Advancing the resilience and positive health and wellbeing in the community by providing a wide range of activities that encourages people to come together regularly to reduce isolation and loneliness.

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below		
	Feasibility Study	Website			Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	15,325
Legacies					-	
Grants	11,927	2,720			14,647	3,000
Receipts from fundraising activities					-	2,165
Gross trading receipts					-	
Income from investments other than land and buildings					-	523
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	11,927	2,720	-	-	14,647	21,013
					-	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	11,927	2,720	-	-	14,647	21,013
					-	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	25,382				25,382	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	25,382	-	-	-	25,382	-
					-	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
					-	
Total payments	25,382	-	-	-	25,382	-
					-	
Net receipts / (payments)	(13,455)	2,720	-	-	(10,735)	21,013
Transfers to / (from) funds	(23,808)	-			(23,808)	
					-	
Surplus / (deficit) for year	(37,263)	2,720	-	-	(34,543)	21,013
					-	

Nature and purpose of funds

Restricted funds comprise the following:

Feasibility Study - Grants were awarded from the Scottish Land Fund (SLF) towards the feasibility work carried out including a business plan that will be used in our application for a further grant from the SLF for the acquisition of the Church building. Subsequently awarded in 2025/2026.

Website - Grant awarded from the South Islay Development Fund for the development for a website for Portnahaven Church / Friends of Portnahaven Church. This has now been commissioned and expenditure has been incurred in 2025/2026.