

Relationships Scotland Orkney

Scotland · Charity number SC023164

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	1994-04-11
Register	View on the OSCR register

Contact

Address	First Floor (Right) KW15 1GU
Website	www.rsorkney.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of human rights, conflict resolution or reconciliation', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: We are an independent charity operating since 1994 in the Orkney Islands, providing specialist support for adults, children, couples and families affected by relationship difficulties, family breakdown and associated challenges.

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

Objectives: To relieve the needs and promote the welfare of individuals, families and children affected by relationship difficulties by providing support services, principally family mediation, child contact centres and confidential counselling services, and to develop other appropriate services to meet the changing needs of those disadvantaged by such difficulties.

Geography

- **Main operating location:** Orkney Islands
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2026-03-31	£380,770	£387,354	-	20
2025-03-31	£342,706	£323,304	-	18
2024-03-31	£264,421	£320,057	-	19
2023-03-31	£299,907	£284,928	-	18
2022-03-31	£447,279	£214,169	-	19
2021-03-31	£233,642	£188,787	-	16

Accounts

Company registration number: SC380628
Charity registration number: SC023164

**RELATIONSHIPS SCOTLAND ORKNEY
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026**

ORCADIA
CHARTERED ACCOUNTANTS



Orcadia
1-3 East Road
Kirkwall
Orkney
KW15 1HZ

**Relationships Scotland Orkney
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The trustees present their report and the financial statements for the year ended 31 March 2026.

Objectives and Activities

Aims and Objectives

The charity's objectives are to relieve the needs and promote the welfare of individuals, families and children affected by relationship difficulties by providing support services, principally family mediation, child contact centres and confidential counselling services, and to develop other appropriate services to meet the changing needs of those disadvantaged by such difficulties.

Significant Activities

Individual and Relationship Counselling

We provide a safe, confidential place for individuals and couples to talk to a professional counsellor about issues including relationship difficulties, trauma, anxiety/depression, bereavement/loss. During the year 2025-26, a total of 87 cases attended for counselling (including 14 couples and 1 young person). A total of 694 counselling sessions were attended.

Family Mediation

Family mediation is a voluntary process which can help separated parents and family members when communication becomes difficult or has broken down. With the help of a trained and impartial mediator, long, painful and expensive legal battles can be avoided. 41 families attended 143 mediation sessions in 2025-26.

Child Contact

The Child Contact Centre provides a safe, friendly, neutral and child-centred environment where children affected by family breakdown can meet and maintain their relationship with the parent they no longer live with or with other family members. 7 families used this service, and attended 119 contact sessions. 16 new cases were opened.

Family Support

Our Family Support Workers help individuals and families to identify their strengths and build capacity, so they become better able to cope with relationship issues, mental health, parenting and other life challenges. One-to-one support is offered for adults, young people and children: 191 people attended 1,425 support sessions.

In all the work we do with families, we seek to ensure that the voice of the child is heard when decisions are being made or actions taken which affect a child's future.

Play Therapy

This is an evidence-based creative and arts therapy which can help children to express themselves, particularly where they are struggling to understand their feelings or find it hard to put their feelings into words. This year 24 children attended 303 sessions of Play Therapy, and we continue to see strong demand for this service. We are working with local partners including Schools, Social Work and Child and Adolescent Mental Health Services to broaden access to Play Therapy for children who may benefit from this approach.

Alcohol/Drug Counselling & Support

This service helps individuals struggling with drugs/alcohol to reduce harm and, where appropriate, to explore the underlying causes of their addiction through counselling. 36 adults (who had 19 dependent children) attended for support/counselling: 17 accessed Counselling and 22 Support (3 accessed both), attending 343 sessions.

Further detail on our activities can be found in our Impact Report at <https://rsorkney.org.uk/about>

Impact

We work hard to gather information so we can understand the impact our work is having in our community. Relationships Scotland also collate data nationally, which showed that: 76% of parents reported an improved ability to cope with their current family situation after engaging with a Relationships Scotland service.

Local data shows the difference we made for people in Orkney:

...CONTINUED

**Relationships Scotland Orkney
Trustees' Report (continued)
For The Year Ended 31 March 2026**

Impact - continued

- 74% of counselling clients said their ability to move forward was good/very good compared to 8% before counselling.
- 43% of mediation clients said they could deal with conflict with the other parent well/very well, compared to 7% before mediation; and 92% were not needing to go to Court to resolve the issues following mediation.
- 72% of support clients agreed/strongly agreed that their relationships with family and friends had improved, and 77% agreed/strongly agreed that they felt more able to manage their emotions, after accessing support.

Achievements and Performance

Main Achievements

Relationships Scotland (RS) Orkney has had another very busy year supporting people across Orkney's 19 inhabited islands. Thanks to funding from a range of sources described in this report, we have been able to continue offering free, professional services to those affected by relationship difficulties and associated challenges.

We offer a range of services tailored to the needs of individuals and families, who often access multiple services simultaneously or over time, as their needs change, including: Counselling (for couples and individuals), Family Mediation and Child Contact; Family Support including one-to-one support for adults, children and young people; Play Therapy; Alcohol and Drug Counselling and Support.

In the year 1 April 2025 to 31 March 2026, we supported 380 adults and 253 children/young people in the local community (including children of adults we worked with). Clients attended 3,429 appointments across our different services.

Beneficiaries

Most of those we work with live on the Orkney mainland and linked South Isles (95%), 4% of clients live on ferry-linked islands and 1% elsewhere in Scotland (usually as part of a family where other family members are based in Orkney).

We work with people of all ages: we have seen a growth in work with children and young people aged 5 to 16 over the last 5 years; and a sharp increase more recently in our work with adults in their 30s.

Clients present with a complex range of needs: 51% identify a disability or difficulty, including 38% with a mental health condition, 17% with a long-term illness, disease or condition, 11% with a physical disability and 10% with a learning disability or difficulty. 10% of those we work with described themselves as care-experienced.

Over 81% of clients present with one or more risk factors at their initial assessment meeting, including mental health concerns, suicide, domestic abuse, alcohol/drugs. Of these, mental health concerns are the most prevalent risk factor, present in over 70% of cases.

In addition to these issues, many clients face financial challenges, often exacerbated by relationship breakdown. 32% earn less than £12,000 per year and half earn less than £20,000. It is therefore vital that we continue to offer services free of charge, which we are able to do thanks to the funding we receive from a range of sources.

The number of referrals we receive has increased steadily over recent years, with 453 new cases opened in 2025-26, the highest number ever. Referrals come from a range of sources: 38% of clients self-refer; 40% of cases are internal referrals; 7% are referred by a health professional (e.g. GP); 2% by School; 3% Social Work and the rest from other sources including third sector partners. Internal referrals are where, for example, parents come for Family Mediation and one or both parent/s then accesses individual Support; they may also use the Child Contact Centre and/or be referred for Counselling.

Financial Review

Financial Position

Incoming resources for the year totalled £380,770. Resources expended totalled £387,354. The charity finished the year with unrestricted funds amounting to £237,676 and total funds of £335,480.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Relationships Scotland Orkney
Trustees' Report (continued)
For The Year Ended 31 March 2026**

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to at least three months' expenditure. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Staff and Funding

Staff

We have a dedicated staff team with a broad range of skills. We employ 13 full/part-time staff, including 2 Counsellors and 5 Support Workers, and 8 sessional Child Contact Workers.

In addition, we have a team of self-employed practitioners: 4 Counsellors, 3 Family Mediators and 3 Play Therapists. We also work with 10 Supervisors who provide clinical supervision for our practitioners.

Our Child Contact Centre Workers are trained in line with Relationships Scotland national policies and standards, and pay particular attention to the needs and voices of children when facilitating contact with a parent or other relative they no longer live with.

We are committed to developing our staff and to building Orkney's specialist workforce for the future. This year, we supported 2 Counsellors and 1 Family Mediator through practice placements. These are postgraduate Diploma level qualifications which require significant commitment from the trainees, support and funding from the organisation.

As a Relationships Scotland (RS) member, we are part of a Scotland-wide network of locally run services, are Organisational Members of COSCA (the Professional Body for Counselling and Psychotherapy in Scotland), Scottish Mediation and the College of Mediators, and a Signatory to The Scottish Mediation Charter.

Funding

In response to local need, our services have expanded in recent years, and as the Annual Accounts show, we have been fortunate to secure funding from a wide range of sources to sustain this activity. Most grants are awarded annually, which presents significant challenges for planning delivery of client services.

We are grateful to the Scottish Government for funding awarded to the Relationships Scotland Network, which contributes to the core costs of running our Counselling and Family Mediation services, and for funding for Child Contact services in Orkney. Together these contributed 30% of our total funding.

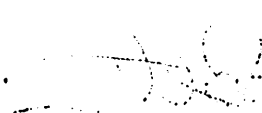
We have received generous grants from The Henry Smith Foundation, The National Lottery Community Fund and The Robertson Trust for our Family Support work, which helped 191 adults, children and young people in the Orkney community last year. Charitable grants accounted for 42% of our funding.

The Orkney Alcohol and Drugs Partnership (OADP) commissions services to support those in the community impacted by their own or someone else's alcohol or drug use. We were commissioned to provide counselling and harm reduction support and outreach, representing 12% of our total funding for the year.

Orkney Islands Council (OIC) contributes towards the funding of our core services, and the management of the Orkney Counselling Centre, as well as providing a small grant for services to support those experiencing or at risk of homelessness. The Council contributed 11% of our income for the year.

Our remaining income comes from a range of sources including client donations, fundraising, earned income and other small grants.

Without the support of these individuals and organisations, we could not continue to help the individuals and families we work with across Orkney's island communities.

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**Relationships Scotland Orkney
Trustees' Report (continued)
For The Year Ended 31 March 2026**

Structure, Governance and Management

Governing Document

Relationships Scotland Orkney is a registered Scottish Charity and a company limited by guarantee, incorporated on 18 June 2010 and having no share capital. The Articles of Association and Memorandum are the charity's governing document.

Reference and Administrative Details

Trustees

Mrs Gillian Johnston
Ms Marianna Van Der Es
Ms Amanda Bettison
Mr Raymond Knox
Ms Uka Summers
Mr Mark Causer
Mrs Shona Flanagan
Mrs Alison Skea
Ms Lucy Stansfield (resigned 03/07/2025)
Mr Johny McEwen (resigned 23/09/2025)

Company Secretary

Ms Tamsin Bailey

Charity Number

SC023164

Company Number

SC380628

Registered Office

1st Floor Kirkwall Travel Centre
West Castle Street
Kirkwall
Orkney
KW15 1GU

Independent Examiner

Doris Hutchison CA, ATT
Orcadia
1-3 East Road
Kirkwall
Orkney
KW15 1HZ

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Ms Amanda Bettison
Trustee
2 July 2026

Relationships Scotland Orkney
Independent Examiner's Report to the Trustees of Relationships Scotland Orkney
For The Year Ended 31 March 2026

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2026.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you 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 trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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.

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

Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants of Scotland, which is one of the listed bodies.



Doris Hutchison CA, ATT

2 July 2026

Orcadia, Chartered Accountants
1-3 East Road
Kirkwall
Orkney
KW15 1HZ

Relationships Scotland Orkney
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

				2026	2025
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	85,674	286,158	371,832	334,957
Charitable activities:					
Counselling, Mediation, Child Contact and Family Support		2,200	-	2,200	1,445
Other trading activities	4	1,156	-	1,156	223
Investments	5	4,951	-	4,951	6,081
Other	6	631	-	631	-
		<u>94,612</u>	<u>286,158</u>	<u>380,770</u>	<u>342,706</u>
EXPENDITURE ON:					
Charitable activities:	8				
Counselling, Mediation, Child Contact and Family Support		(71,721)	(315,633)	(387,354)	(323,304)
NET (EXPENDITURE)/INCOME		<u>22,891</u>	<u>(29,475)</u>	<u>(6,584)</u>	<u>19,402</u>
NET MOVEMENT IN FUNDS		<u>22,891</u>	<u>(29,475)</u>	<u>(6,584)</u>	<u>19,402</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		<u>214,785</u>	<u>127,279</u>	<u>342,064</u>	<u>322,662</u>
TOTAL FUNDS CARRIED FORWARD	18	<u>237,676</u>	<u>97,804</u>	<u>335,480</u>	<u>342,064</u>

The notes on pages 10 to 18 form part of these financial statements.

Relationships Scotland Orkney
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

				2025
	Notes	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	93,360	241,597	334,957
Charitable activities:				
Counselling, Mediation, Child Contact and Family Support		1,445	-	1,445
Other trading activities	4	223	-	223
Investments	5	6,081	-	6,081
		<u>101,109</u>	<u>241,597</u>	<u>342,706</u>
EXPENDITURE ON:				
Charitable activities:	8			
Counselling, Mediation, Child Contact and Family Support		(48,700)	(274,604)	(323,304)
NET INCOME		<u>52,409</u>	<u>(33,007)</u>	<u>19,402</u>
NET MOVEMENT IN FUNDS		52,409	(33,007)	19,402
RECONCILIATION OF FUNDS:				
Total funds brought forward		162,376	160,286	322,662
TOTAL FUNDS CARRIED FORWARD	18	<u>214,785</u>	<u>127,279</u>	<u>342,064</u>

The notes on pages 10 to 18 form part of these financial statements.

Relationships Scotland Orkney
Balance Sheet
As At 31 March 2026

				2026	2025
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	13	6,659	3,356	10,015	15,735
		<u>6,659</u>	<u>3,356</u>	<u>10,015</u>	<u>15,735</u>
CURRENT ASSETS					
Debtors	14	1,651	610	2,261	17,524
Cash at bank and in hand		232,533	138,751	371,284	363,923
		<u>234,184</u>	<u>139,361</u>	<u>373,545</u>	<u>381,447</u>
Creditors: Amounts Falling Due Within One Year	15	(3,167)	(44,913)	(48,080)	(55,118)
		<u>231,017</u>	<u>94,448</u>	<u>325,465</u>	<u>326,329</u>
NET CURRENT ASSETS (LIABILITIES)					
		<u>231,017</u>	<u>94,448</u>	<u>325,465</u>	<u>326,329</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>237,676</u>	<u>97,804</u>	<u>335,480</u>	<u>342,064</u>
NET ASSETS		<u>237,676</u>	<u>97,804</u>	<u>335,480</u>	<u>342,064</u>
FUNDS OF THE CHARITY					
Restricted Funds				97,804	127,279
Unrestricted Funds				237,676	214,785
TOTAL FUNDS	18			<u>335,480</u>	<u>342,064</u>

Relationships Scotland Orkney
Balance Sheet (continued)
As At 31 March 2026

For the year ending 31 March 2026 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

A handwritten signature in black ink, appearing to read 'A Bettison', followed by a period.

Ms Amanda Bettison
Trustee

2 July 2026

The notes on pages 10 to 18 form part of these financial statements.

**Relationships Scotland Orkney
Notes to the Financial Statements
For The Year Ended 31 March 2026**

1. General Information

Relationships Scotland Orkney is a company limited by guarantee, incorporated in Scotland, registered number SC380628 and registered charity number SC023164 .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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.

This report is prepared in accordance with the special provisions contained within Part 15 of the Companies Act 2006 relating to small companies.

2.2. Incoming Resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations, legacies and other forms of voluntary income are recognised as incoming resources in the Statement of Financial Activities (SOFA) when receivable, except insofar as they are incapable of financial measurement.

The value of services provided by volunteers has not been included in these accounts.

Grants, including grants for the purchase of fixed assets, are recognised in full in the SOFA in the year in which they are receivable. Grants relating to future accounting periods are deferred.

Incoming resources from services and from the sale of goods are included when receivable.

2.3. Resources Expended

Expenditure is included in resources expended on an accruals basis, inclusive of any VAT which cannot be recovered.

Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of fundraising events.

Charitable activities expenditure comprises those costs incurred in the delivery of the charity's activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities, those costs of an indirect nature necessary to support them, and governance costs which include those costs associated with meeting the constitutional and statutory requirements of the charity

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	straight line over lease term
Fixtures & Fittings	25% reducing balance
Computer Equipment	33% reducing balance

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.6. Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2.7. Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock of fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.8. Pensions

The charitable company operates a defined pension contribution scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Relationships Scotland Orkney
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

2.9. Government Grant

Government grants are recognised in the statement of financial activities in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the statement of financial activities. Grants towards general activities of the entity over a specific period are recognised in the statement of financial activities over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the statement of financial activities over the useful life of the asset concerned.

All grants in the statement of financial activities are recognised when all conditions for receipt have been complied with.

3. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	2026 Total funds
	£	£	£
Donations and gifts	6,541	-	6,541
Gift aid	611	-	611
Grants	78,522	286,158	364,680
	<u>85,674</u>	<u>286,158</u>	<u>371,832</u>
			2025
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Donations and gifts	7,281	-	7,281
Gift aid	846	-	846
Grants	85,233	241,597	326,830
	<u>93,360</u>	<u>241,597</u>	<u>334,957</u>

4. Income from Other Trading Activities

	2026	2025
	Unrestricted funds	Unrestricted funds
	£	£
Fundraising events	<u>1,156</u>	<u>223</u>

Relationships Scotland Orkney
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

5. Investment Income

	2026	2025
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	4,951	6,081

6. Other Income

	2026	2025
	Unrestricted funds	Unrestricted funds
	£	£
Rental and other income from property	631	-

7. Net Income/(Expenditure)

The net (expenditure)/income is stated after charging/(crediting):

	2026	2025
	£	£
Depreciation of tangible fixed assets - owned	5,720	15,770

8. Analysis of Expenditure

	2026		
	Activities undertaken directly	Support costs (see note 9)	Total
	£	£	£
Counselling, Mediation, Child Contact and Family Support	385,854	1,500	387,354

	2025		
	Activities undertaken directly	Support costs (see note 9)	Total
	£	£	£
Counselling, Mediation, Child Contact and Family Support	321,744	1,560	323,304

Relationships Scotland Orkney
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

9. Support Costs

	2026
	Mediation and Family Support
	£
General administration	1,500
	<u>1,500</u>
	2025
	Mediation and Family Support
	£
General administration	1,560
	<u>1,560</u>

10. Independent Examiner's Remuneration

	2026	2025
	£	£
Independent examination of the financial statements	1,500	1,560
	<u>1,500</u>	<u>1,560</u>

11. Staff Costs

Staff costs were as follows:

	2026	2025
	£	£
Wages and salaries	258,311	234,336
Other pension costs	19,454	17,485
	<u>277,765</u>	<u>251,821</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

12. Average Number of Employees

Average number of employees during the year was: 19 (2025: 18)

Relationships Scotland Orkney
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

13. Tangible Assets

	Leasehold Improvements	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 April 2025	16,119	10,637	29,778	56,534
As at 31 March 2026	16,119	10,637	29,778	56,534
Depreciation				
As at 1 April 2025	14,996	7,841	17,962	40,799
Provided during the period	1,123	698	3,899	5,720
As at 31 March 2026	16,119	8,539	21,861	46,519
Net Book Value				
As at 31 March 2026	-	2,098	7,917	10,015
As at 1 April 2025	1,123	2,796	11,816	15,735

14. Debtors

	2026	2025
	£	£
Due within one year		
Trade debtors	690	6,069
Other debtors	1,571	11,455
	2,261	17,524

15. Creditors: Amounts Falling Due Within One Year

	2026	2025
	£	£
Trade creditors	4,370	-
Taxation and social security	-	675
Accruals and deferred income	43,710	54,443
	48,080	55,118

Relationships Scotland Orkney
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

16. Deferred Income

Deferred income movements in the year were as follows:

	2026	2025
	£	£
Balance at the start of the period	52,843	25,000
Income deferred in the current period	42,210	52,843
Amounts released in income from previous periods	(52,843)	(25,000)
Balance at the end of the period	<u>42,210</u>	<u>52,843</u>

17. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £19,454 (2025: £17,485).

At the balance sheet date contributions of £NIL (2025: NIL) were due to the fund and are included in creditors.

18. Movement in Funds

	As at 1 April 2025	Income	Expenditure	As at 31 March 2026
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	214,785	94,612	(71,721)	237,676
Restricted funds				
Intensive Family Support	57,053	139,904	(151,336)	45,621
Child Contact	2,432	71,137	(72,246)	1,323
Alcohol & Drug Support/Counselling	35,121	49,449	(48,442)	36,128
Counselling & Family Mediation	32,673	25,668	(43,609)	14,732
Total restricted funds	<u>127,279</u>	<u>286,158</u>	<u>(315,633)</u>	<u>97,804</u>
Total funds	<u>342,064</u>	<u>380,770</u>	<u>(387,354)</u>	<u>335,480</u>

Relationships Scotland Orkney
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	162,376	101,109	(48,700)	214,785
Restricted funds				
Intensive Family Support	66,928	133,343	(143,218)	57,053
Child Contact	604	71,137	(69,309)	2,432
Alcohol & Drug Support/Counselling	43,845	37,117	(45,841)	35,121
Counselling & Family Mediation	48,909	-	(16,236)	32,673
Total restricted funds	<u>160,286</u>	<u>241,597</u>	<u>(274,604)</u>	<u>127,279</u>
Total funds	<u><u>322,662</u></u>	<u><u>342,706</u></u>	<u><u>(323,304)</u></u>	<u><u>342,064</u></u>

Family Support is made up of the following funds:

The Henry Smith Foundation - Improving Lives aims to help adults, children and families to work towards reducing conflict, strengthening relationships and improving wellbeing, through the provision of Intensive Family Support. The fund includes unspent balances from other funds transferred into it in previous years, which have the same aims.

VAO – Communities Mental Health & Wellbeing Fund has the following purposes: to promote and support conditions for good mental health and wellbeing; to signpost help advice and support; and to provide a rapid and easily accessible response to those in distress; to ensure safe, effective treatment and care of people living with mental illness.

National Lottery - Improving Lives funding to continue and expand Intensive Family Support work.

Mind-On - funding to allow the continuation of services, in particular support for children and young people.

Child Contact is made up of the following fund:

Scottish Government - Child Contact Centre funding awarded to Relationships Scotland, through the CORRA Foundation. The remaining balance on this fund is for the net book value of assets which have been capitalised and will be expensed to the SOFA over the lifetime of the asset, in line with the depreciation policy.

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Relationships Scotland Orkney
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

18. Movement in Funds - continued

Alcohol & Drug Support/ Counselling is made up of the following funds:

Orkney Alcohol & Drugs Partnership (OADP) - Support and Outreach – funds harm reduction support for people in Orkney engaged in harmful alcohol/drug use and their families, and associated outreach to encourage people to access support.

OADP – Alcohol and drug counselling (adults and older adults) funds counselling for individuals engaged in persistent alcohol or substance use, helping towards recovery. The fund includes unspent balances from other funds transferred into it in previous years, which have the same aims.

Counselling & Family Mediation is made up of the following funds:

The Henry Smith Foundation - Covid-19 Long Term Support – funds the provision of counselling and mediation for families affected by relationship difficulties and family breakdown, impacted by the COVID-19 pandemic.

Inspiring Scotland - Healthy Islands Fund provided funding to enhance the Orkney Counselling Centre, creating a conducive therapeutic environment for clients. The remaining balance on the fund represents the carrying value of the fixed assets purchased using the grant. The remaining balance on this fund is for the net book value of assets which have been capitalised and will be expensed to the SOFA over the lifetime of the asset, in line with the depreciation policy.

19. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2026	2025
	£	£
Travel	231	-

Number of trustees reimbursed for expenses during the year was 1 (2025: 0)

20. Related Party Disclosures

There were no disclosable related party transactions during the year (2025 - none).

21. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.