

Birsa Heritage Trust - SCIO

Accounts for the year ended 31 March 2025

Chairman's Foreword

The year 2024/25 has been a year of significant achievement for the Trust. We have successfully completed our first year of operation and have made significant progress in our work to preserve and promote the heritage of the Birsa community. The Trust has been established to ensure that the legacy of the Birsa community is preserved for future generations and to provide a platform for the community to share their stories and experiences.

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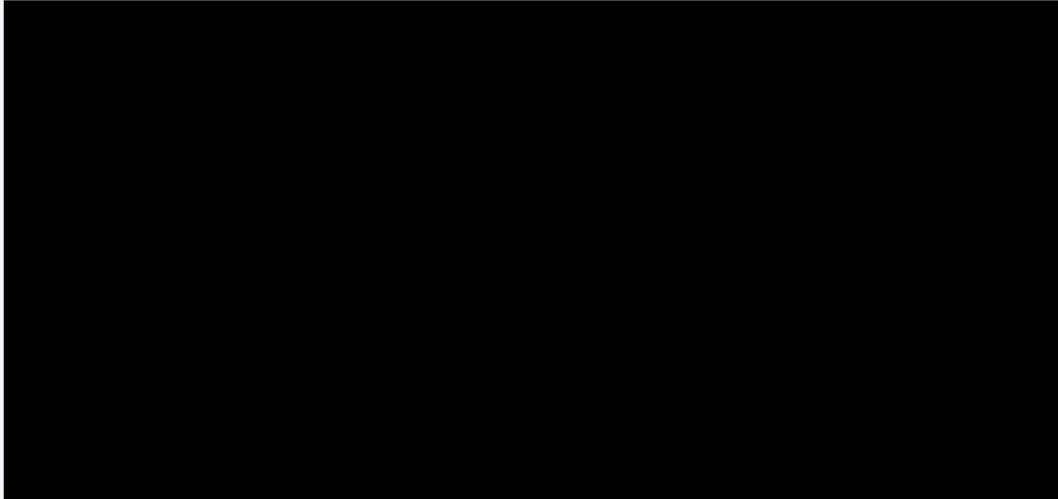
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Birsay Heritage Trust - SCIO

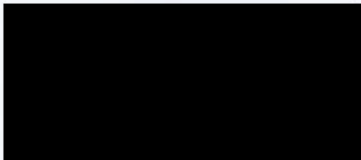
Trustees' Report for the year ended 31 March 2025

Scottish Charity Number SC027642

Trustees



Contact Address



Charitable Purposes

The trust was founded to continue the preservation of the historical, cultural and natural heritage of the parish of Birsay and to advance the education of the public in the history, culture, natural history and other features of life in the parish of Birsay, Orkney. The charity changed to a SCIO on 8th April 2013.

Activities and Achievements

The trust continued to operate the Barony Mill as a tourism and educational project. The trust also owns and operates HMS Tern as a visitor attraction and wartime heritage site. During the year the trust assumed ownership and responsibility for the St Magnus Church in Birsay. Several projects have been reviewed to enhance the work of the Trust for the benefit of the community. Kind support has been given by Orkney Islands Council in furtherance of these activities.

Reserves

The surplus for the year £15,467 has increased the reserves to £112,724, all of which are unrestricted.

On behalf of the trustees



Trustee

18th September 2025

Birsay Heritage Trust - SCIO

Balance Sheet as at 31 March 2025

<u>2024</u>		<u>2025</u>
£ 2,475	HMS Tern	£ 2,475
4,279	Plant and Machinery	7,554
678	Fixtures and Fittings	1,007
-	Investments	100
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7,432		11,136
37,736	Stock	31,523
4,057	Sundry Debtors - Meal sales	3,398
134	- VAT	6,438
-	- Grants Receivable	14,002
-	- Prepayment	2,766
-	- Loan Orkney Bere Limited	48,298
	Cash at Bank:-	
58,448	Current Account	39,783
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£ 107,807		£ 157,344
567	Cash on Hand	859
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108,374		158,203
6,293	Deduct - Creditors	37,938
4,824	- PAYE and Wages	5,112
-	- Accruals	2,429
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£ 97,257		£ 112,724
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	Represented by:-	
£ 61,679	Reserves Brought Forward	£ 97,257
35,578	Surplus for year	15,467
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£ 97,257		£ 112,724
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The above account has been approved by the Trustees and signed on their behalf on 18th September 2025 by :-



Trustee

Birsay Heritage Trust - SCIO

**Statement of Financial Activities
for year ended 31 March 2025**

2024		2025
£		£
	Incoming resources from generated funds	
6,804	Donations and grants	128,626
155,855	Activities for generating funds	68,825
503	Bank Interest	1,705
163,162	Total incoming resources	199,156
	Resources expended	
	Costs of generating funds	
113,826	Trading Costs	90,196
	Charitable activities	
13,758	Other costs of charitable activities	93,493
127,584	Total resources expended	183,689
35,578	Net (expenditure)/income for the year/ Net movement in funds	15,467
61,679	Fund balances at 1 April 2024	97,257
97,257	Fund balances at 31 March 2025	112,724

All funds are unrestricted



Birsay Heritage Trust - SCIO

Notes to the Accounts for the year ended 31 March 2025

1 Basis of Accounting

These accounts have been prepared on the accruals basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Trust.

3 Related Party Transactions

The business run by one of the trustees, [REDACTED] received contracting income from the charity of £21,243 and field rent of £4,740.

4 Governance Costs

Hire of Hall for AGM

2025	2024
34	17

5 Conversion to SCIO

The Charity changed from an unincorporated Trust to an SCIO on the 8th April 2013.

6 HMS Tern upgrades and grants

During the year the trust has undertaken a project to develop the site at HMS Tern. This work includes the purchase of a toilet block as a cost in the year of £35,000 fully funded by grants. In addition, work has been undertaken on architectural design and brand and website development as a cost of £51,422. This work has been funded by a combination of grants and donations totalling £59,488 of which £14,002 was claimed but still to be received at the year end. The surplus contributed to the cost of repairs and will also fund the ongoing work being carried out after the year end. The trust also undertook the production of a wartime leaflet at a cost of £2,000, fully funded by grant finance.

Birsay Heritage Trust - SCIO

Income and Expenditure Account for the year ended 31 March 2025

Combined

INCOME			EXPENDITURE		
2024		2025	2024		2025
£5,672	OIC Grant	£5,672	£53,579	Wages	£59,936
9,179	Entry Donations	11,031	742	Electricity	1,252
43,336	Meal Sales	46,136	757	Telephone	697
89,324	Bere Sales	-	14,320	Field Rent	-
3,452	Carriage on Sales	4,115	1,676	Grain Purchase	1,505
10,414	Merchandise	18,014	30,303	Net Production Costs	578
503	Bank Interest	1,705	7,470	Product Purchase - Mill	21,144
150	Memberships	310	2,674	Sacks and Consumables	2,759
-	Gift Aid Donation	20,792	1,050	Insurance	1,788
1,132	Donations	27,611	3,992	Equipment and Repairs	19,230
-	Rental Income	250	1,539	Printing, Copying and Adverts	2,357
-	Grants	63,520	389	Subscriptions	331
			758	Payroll Fee	798
			3,804	Freight	4,274
			183	Hall Hire and AGM	171
			1,932	Mileage	1,780
			2,000	Governance Review	-
			416	Sundry	1,077
				Consulting	64,012
			127,584		183,689
			35,578	Surplus for year	15,467
£163,162		£199,156	£163,162		£199,156

Birsay Heritage Trust - SCIO

Independent Examiner's Report to the Trustees of Birsay Heritage Trust - SCIO

I report on the accounts of the charity for the year ended 31 March 2025.

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 accounts 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 for 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 examiners 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 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.



18th September 2025