

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	04	04	2024	To	04	04	2025

Reference and administration details

Charity name	Shapinsay Heritage Arts and Crafts
Other names charity is known by	SHAC
Registered charity number	SC030206
Charity's principal address	

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 act on behalf of any
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

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

Structure, governance and management

Type of governing document

SCIO (Scottish Charitable Incorporated Organisation)
Constitution

Trustee recruitment and appointment

Trustees are appointed by members at the AGM.

Objectives and activities

Charitable purposes

The advancement of the education of the public in all matters relating to the history, culture, natural history, arts and crafts and other features of life in the Island of Shapinsay, Orkney, in particular but not exclusively through the provision of a heritage and craft centre.
The advancement and preservation of the historical, cultural, natural heritage, arts and crafts of the Island of Shapinsay, Orkney.

Summary of the main activities in relation to these objects

- Keep open and run heritage centre and shop over the summer season for visitors and residents.
- Support crafters on the island to display and sell their crafts.
- Supporting education of local history by visits from the local school supporting topic work and research skills.
- Run/provide crafting opportunities for locals e.g. knitting, Christmas decoration making, one off workshops etc.

APPENDIX 1

Achievements and performance

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

This season, after a delay of a couple of weeks, we were able to open for the scheduled hours for almost the whole of the 5 months from May - September, with only a few days missed because of a lack of volunteers or community events being held. Footfall was above average and sales of crafts and merchandise were the highest for some years.

We received further funding via NILPS towards completion of the overall refurbishment, kitting out the attic as storage space which will be completed before the beginning of May and refurbishment of the red telephone box that will eventually be installed in the vicinity of the shop. The refurbishment is now complete and we will be putting out a tender for siting the box in the new financial year.

We also received funding for the setting up of the digital database and the work to populate it and that is now well underway.

The charity has also now taken delivery of the items from Burroughston Broch (on loan from Orkney Museum) and ensured the appropriate display of them within the heritage centre.

Financial review

Brief statement of the charity's policy on reserves

The trustees consider that the existing reserves will enable the charity to continue to operate throughout the forthcoming year.

Details of any deficit

The charity reports a restricted deficit of £128 during the financial year due to the restricted income being in the form of 'pay and claim' grants. A claim was submitted to the funder after the year end to cover these costs.

Donated facilities and services (if any)

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)

Treasurer

Chair

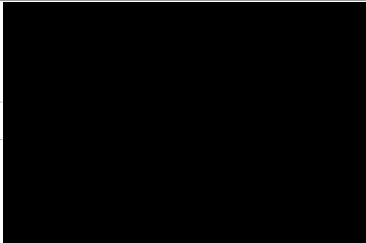
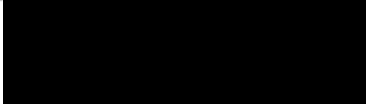
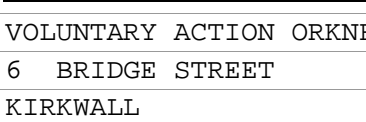
Date

27/12/25

03/06/25

APPENDIX 3



Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Independent examiner's report on the accounts						
	SHAPINSAY HERITAGE ARTS AND CRAFTS						
	SC030206						
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
06	04	2024	to	05	04	2025	
	6 - 8						
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</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**:				Date:	05/01/26		
Name:							
Relevant professional qualification(s) or body (if any):							
Address:	VOLUNTARY ACTION ORKNEY 6 BRIDGE STREET KIRKWALL ORKNEY, KW15 1HR						

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	06	04	2024		05	04	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	207				207	103
Legacies					-	-
Grants		17,071			17,071	15,567
Receipts from fundraising activities	3,920				3,920	2,309
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
					-	-
A1 Sub total	4,127	17,071	-	-	21,198	17,979
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	4,127	17,071	-	-	21,198	17,979
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	1,542	17,199			18,741	19,754
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	72				72	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	1,614	17,199	-	-	18,813	19,754
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	1,614	17,199	-	-	18,813	19,754
Net receipts / (payments)	2,513	(128)	-	-	2,385	(1,775)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	2,513	(128)	-	-	2,385	(1,775)

SHAPINSAY HERITAGE ARTS & CRAFTS

Section B Statement of balances

SC030206

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	5,993	-	-	-	5,993	7,768
	Surplus / (deficit) shown on receipts and payments account	2,513	(128)	-	-	2,385	(1,775)
						-	
						-	
	Cash and bank balances at end of year	8,506	(128)	-	-	8,378	5,993
	(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

27/12/25

27/12/25

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Unrestricted funds

May be used at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds

Orkney Islands Council/The North Isles Landscape Partnership Scheme (NILPS) awarded a pay and claim grant to assist with setting up a CMS database, the refurbishment of the shop and the red telephone box on the island

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
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)

Authority under which paid

£

C3b Trustee remuneration - details

2 trustees were paid for craft produce they sold in the craft shop, 1 of which was also paid for time spent setting up the refurbishments in the shop. All of these transactions were outwith their rolls as trustees

2,972

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

C4b Trustee expenses - details

As the charity does not have access to a debit/credit card attached to its bank account, it was necessary for trustees to purchase display and exhibiton equipment online with their own funds and reclaim these costs from the charity. A duplicate payment to one of the trustees made in 23/24 was refunded this year.

Number of trustees

£

2

2,232

1

-3,235

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information