

Company registration number: SC292811  
Charity registration number: 036972

**EMPLOYABILITY ORKNEY  
TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

Orcadia  
1-3 East Road  
Kirkwall  
Orkney  
KW15 1HZ

**Employability Orkney  
Contents**

---

	<b>Page</b>
Trustees' Report	1—6
Independent Examiner's Report	7
Statement of Financial Activities (including Income and Expenditure Account)	8
Comparative Statement of Financial Activities (including Income and Expenditure Account)	9
Balance Sheet	10—11
Notes to the Financial Statements	12—18

The trustees present their report and the financial statements for the year ended 31 March 2025.

## **Objectives and Activities**

### **Aims and Objectives**

The principal activity of the company is to develop projects which fulfil the company's objectives, which are:

- a) To assist individuals who are disadvantaged/socially excluded in the community to secure paid employment opportunities with appropriate and sustained employment support;
- b) To tackle negative issues about employing individuals with additional support needs by promoting the benefits of a diverse workforce for the local labour market;
- c) To promote social inclusion in the Orkney community by means of improving individuals' employability;
- d) To relieve poverty through the provision of affordable furniture, household goods and appliances to people in need.

### **Significant Activities**

Employability Orkney recognises and caters for the diverse support needs of people who are most disadvantaged in the labour market.

Employability Orkney currently runs a Supported Employment Agency, and an emerging social enterprise, Restart Orkney.

The Supported Employment Agency provides a service to individuals seeking employment, and to employers with recruitment needs. The primary aim of the project is to work closely with local employers to address the unmet employment needs of local people facing social and economic exclusion.

The role of the supported employment team is to assist individuals with additional support needs in finding and maintaining sustainable employment in the open labour market.

Restart Orkney - Furniture Re-use Project provides an otherwise unavailable source of pre-used furniture and household goods for local people living on a low income or benefits.

Restart Orkney also facilitates a range of volunteering, training and sheltered employment opportunities for individuals facing social and economic exclusion.

### **Success Stories**

Gill Wigley left post in April 2024 and Ian stepped into the Employer Engagement Officer role to fulfil our contract with O.I.C.

23 new referrals were received from various partner agencies such as JCP, SDS, Blide Trust and OIC. EEO worked closely with clients to support them on their journey towards employment. 7 clients progressed to paid employment and another 7 progressed into volunteering in the community. 2 clients progressed into full-time courses at Orkney College, 2 clients successfully completed Forklift Training, and 5 clients achieved qualifications in Customer Service, COSHH Training and Manual Handling.

In December 2024 we successfully tendered for a further 2-year contract which will run from April 2025 – April 2027.

### **EEO Case Study**

Joe (not real name), 30 years old, referred to service from Restart Orkney, where he was working as a retail assistant on a temporary supported employment contract.

Joe was diagnosed with ADHD, Tourette's and Asperger's from a young age. He had never held a permanent mainstream job, being unsure what he wanted to do and often feeling overwhelmed by this.

...CONTINUED

**Employability Orkney  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

---

**Success Stories - continued**

EEO worked closely with Joe to identify skills and strengths, develop social skills and awareness of employer expectations. Joe particularly liked cleaning tasks in the shop – he liked the structure of doing certain, set tasks at specific times and liked the physical aspect.

EEO identified a local employer, who runs a commercial cleaning business and has been looking for staff. Initial contact was made with business owners who confirmed they were still looking for cleaning operatives. EEO talked with Joe about this opportunity, explained who the company was, what they did, and the type of tasks involved. Joe was very keen to apply.

EEO set up a meeting with himself, Joe and business owners to informally discuss the job and for the owners to meet Joe. With Joe's permission, owners were made aware of Joe's health conditions and, more importantly, strengths he could bring to the role (timekeeping, attendance, attention to detail). EEO coached Joe on accepted behaviors/language prior to meeting. They hit it off very well and Joe's bright, friendly personality shone through.

A structured, 4-day work trial was arranged to see if Joe was comfortable with all tasks on the job and for employers to assess his work. Prior to trial, EEO spoke at length with employers about how Joe may become overwhelmed if he was given too many instructions at once and how he would benefit from a structured approach to tasks with clearly defined responsibilities and timescales. An Autistic Toolkit for Employers was also shared with them. EEO supported Joe to complete a short course on Cleaning Operative to fully prepare him prior to work trial, especially regarding Health and Safety in the workplace.

The work trial went well, Joe enjoyed it and employer was impressed with his work. EEO then negotiated hours – due to his benefits, under permitted work, Joe could not work more than 15 hours per week. This was explained clearly and employer offered Joe a 15 hour per week contract. Employers and Joe were made aware EEO was available at any time should any problems arise and EEO would contact both regularly to see how things were going.

Two weeks into job, Joe's Mum and employer contacted EEO as Joe had been upset the previous day over something at work, had become upset and left early. EEO said he would speak with Joe – employer said to stress he wasn't in trouble, they just wanted to help him. EEO ascertained he had been confused by his work schedule that day as it had changed from what he had previously expected. EEO fed this back to employer who took this on board and changed schedule going forward. Joe was happy with this and returned happily to work the next day. No further problems have arisen since and Joe has now been employed for over 6 months. EEO touches base with Joe every week and employers once a month.

**Achievements and Performance**

**Main Achievements**

Employability Orkney - Restart Orkney has continued to evolve and move with the times. Our community has shown great support and for that we are hugely grateful. Staying true to our ethos, we've continued to provide vital employment and volunteering opportunities, alongside offering sustainable home furnishings that would otherwise end up in landfill or incineration. This commitment not only helps the lives of Orkney residents but also helps to preserve our environment for the future.

We're always on the hunt for innovative projects that not only uplift our charity but also provide skill development opportunities for our staff and volunteers. This year, we proudly launched our mattress project, a major milestone fuelled by teamwork and dedication. The transformation of our old warehouse, combined with training for Jake and Calum, and a lot of promotion, led to a significant boost in our mattress sales. By meticulously cleaning, sanitizing and inspecting each mattress, we've ensured they meet high standards before going on sale. We've diverted over 12 tonnes of mattresses from incineration, with 250 sold from May 2024 to March 2025, showcasing our commitment to sustainability.

In April, we expressed our gratitude to our staff and volunteers with a special thank-you lunch, bidding farewell to Gill Wigley and Steve. Their contributions to our team will be a miss. Our relief van drivers were recognized as Employees of the Month for their exceptional contribution to our team.

...CONTINUED

**Employability Orkney  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

---

**Main Achievements - continued**

June marked the beginning of Volunteers Week, where we celebrated with a breakfast event. This event highlighted the essential role volunteers play in our success. Volunteers really have helped us immeasurably over the year and we do not take for granted all the help they give us. This was a week to fully celebrate them.

In terms of staff updates, Kirsteen Stewart resigned as a member of our board but joined us as a relief Retail Supervisor in September. Steve came back to help us as a Relief Retail Supervisor as well. Jackie and David became part of our volunteer van team. We are very lucky to have the support of our volunteer van crew as they have really helped to maintain the smooth running of our ever-busy collection and delivery service.

We continue to work closely with Orkney Islands Council to provide furnishings for properties, through the Service Level Agreement (SLA) as well as Social Welfare Fund (SWF) and fulfilling purchase orders from different housing and social work departments. Our work with OIC is built on mutual goals of supporting our community and ensuring that essential furnishings are accessible to those in need. During this period, OIC acquired over 250 items from Restart Orkney. This achievement not only highlights the effectiveness of our joint efforts but also shows the positive impact that such collaborations can have on our local community.

Our Bike Project kicked off with its first workshop in November. With the help of Cycle Orkney, we held 4 workshops showing individuals how to bring bikes back to life. These workshops were very well received and helped us understand how to maintain bikes so we can ensure they are in good condition for resale. We now also have containers for folk to drop off their unwanted bikes so we can give them a new lease of life.

Throughout the year, we hosted several successful sales events, including a Musical Instrument Sale, Tool Sale, and a Vintage Sale. These events not only boost our fundraising efforts but also engage the community, offering unique items that promote reuse and sustainability.

We hosted a Clothes Swap event in November, which was a hit, supported by our wonderful volunteers. This event encouraged sustainable fashion choices and community interaction. This was a fun day for all involved and saw many new faces come and go throughout the day.

We invested in new technology and successfully launched the Cyber Till system, with comprehensive training sessions held in December. This advancement has significantly boosted our efficiency, enabling us to have a better reporting system in place. With the implementation of this new EPOS system, we're now able to accept Gift Aid donations. As a result, for every Gift Aid item sold, we receive an additional 25% from HMRC.

Our facilities continue to evolve, with our board room now available for rent.

Operationally, the demand for our van services remains high, highlighting the ongoing need for our services. This demand is a testament to the role our services play in the community, and we are committed to meeting it with dedication and efficiency.

Our environmental initiatives are another huge part of our ethos. We continue to focus on diverting tonnage and reducing carbon dioxide emissions. We continue to log how much we divert from landfill and incineration and continue to be amazed by the huge number of items that come through our doors every day.

- Total Sold Across Categories: 125.85 tonnes
- WEEE (Sold in Shop): 3.94 tonnes
- Furniture (Sold in Shop): 104.78 tonnes
- White Goods (Sold in Shop): 7.89 tonnes
- OIC (Referrals & Purchase Orders): 9.23 tonnes
- Mattresses: 12.68 tonnes (250 mattresses sold May 2024 - March 2025)

These figures highlight our commitment to sustainability and the significant impact we've made in diverting waste from landfill.

**Financial Review**

**Employability Orkney  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

---

**Financial Position**

At 31 March 2025 Employability Orkney had total funds amounting to £318,220 (2024 £278,060).

**Principal funding sources**

The principal funding sources during the year were the Grants received from Orkney Islands Council.

**Reserves Policy**

At the end of each funding period unspent restricted income is allocated to restricted funds, and unspent unrestricted income is allocated to the reserve fund.

**Future Plans**

Employability Orkney will continue to provide employment, volunteering and training opportunities for people who need our services. We continue to be open to all ages and walks of life.

Restart will continue to provide low-cost goods for the Orkney public.

We hope to develop more bike repair over the next few years, to be able to re-use more bikes in the community.

We will continue to work with our partners to develop opportunities for employment, learning and reusing more goods.

We will look to introduce even more services that will support our goals to provide training opportunities and reduce poverty and have a positive environmental impact.

**Structure, Governance and Management**

**Governing Document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Reference and Administrative Details**

**Trustees**

Ms Gillian Smee  
Mrs Karen Johnstone  
Ms Susan Taylor  
Mr Trevor Leslie  
Miss Gill Learmonth  
Mr Alan Dundas

**Company Secretary**

Mrs Amy Sutherland

**Charity Number**

036972

**Employability Orkney  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

---

**Company Number**

SC292811

**Principal Address**

62 Junction Road  
Kirkwall  
Orkney  
KW15 1AR

**Registered Office**

62 Junction Road  
Kirkwall  
Orkney  
KW15 1AR

**Independent Examiner**

Steven J Sinclair BA CA  
Orcadia  
1-3 East Road  
Kirkwall  
Orkney  
KW15 1HZ

**Bankers**

Virgin Money  
3 Broad Street  
Kirkwall

**Employability Orkney  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

---

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

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

Mr Alan Dundas

Trustee

2 December 2025



**Employability Orkney**  
**Independent Examiner's Report to the Trustees of Employability Orkney**  
**For The Year Ended 31 March 2025**

---

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

**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 requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under the terms of the Charities and Trustee Investment (Scotland) Act 2005. 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.


**Independent Examiner's Statement**

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.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Steven J Sinclair BA CA

2 December 2025  
1-3 East Road  
Kirkwall  
Orkney  
KW15 1HZ

**Employability Orkney**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 31 March 2025**

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	744	-	744	-
Charitable activities:					
Charitable Activities		23,444	60,992	84,436	171,728
Other trading activities	4	229,968	-	229,968	187,255
Investments	5	10,765	-	10,765	-
Other	6	17,650	-	17,650	8,535
		<u>282,571</u>	<u>60,992</u>	<u>343,563</u>	<u>367,518</u>
<b>EXPENDITURE ON:</b>					
Charitable activities:	8				
Charitable Activities		(104,940)	(26,362)	(131,302)	(162,127)
Management Costs		(133,110)	(38,991)	(172,101)	(170,447)
		<u>(238,050)</u>	<u>(65,353)</u>	<u>(303,403)</u>	<u>(332,574)</u>
<b>NET INCOME</b>		<u>44,521</u>	<u>(4,361)</u>	<u>40,160</u>	<u>34,944</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>44,521</u>	<u>(4,361)</u>	<u>40,160</u>	<u>34,944</u>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		195,031	83,029	278,060	243,116
<b>TOTAL FUNDS CARRIED FORWARD</b>	18	<u>239,552</u>	<u>78,668</u>	<u>318,220</u>	<u>278,060</u>

The notes on pages 12 to 18 form part of these financial statements.

**Employability Orkney**  
**Comparative Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 31 March 2025**

				2024
		Unrestricted	Restricted	Total
	Notes	funds	funds	funds
		£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>				
Charitable activities:				
Charitable Activities		39,172	132,556	171,728
Other trading activities	4	187,255	-	187,255
Other	6	8,535	-	8,535
		<u>234,962</u>	<u>132,556</u>	<u>367,518</u>
<b>EXPENDITURE ON:</b>				
Charitable activities:	8			
Charitable Activities		(125,810)	(36,317)	(162,127)
Management Costs		(157,237)	(13,210)	(170,447)
		<u>(283,047)</u>	<u>(49,527)</u>	<u>(332,574)</u>
<b>NET INCOME</b>		<u>(48,085)</u>	<u>83,029</u>	<u>34,944</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>(48,085)</u>	<u>83,029</u>	<u>34,944</u>
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward		243,116	-	243,116
<b>TOTAL FUNDS CARRIED FORWARD</b>	18	<u>195,031</u>	<u>83,029</u>	<u>278,060</u>

The notes on pages 12 to 18 form part of these financial statements.

**Employability Orkney  
Balance Sheet  
As At 31 March 2025**

				<b>2025</b>	<b>2024</b>
		<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>Notes</b>	<b>funds</b>	<b>funds</b>	<b>funds</b>	<b>funds</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>12</b>	21,145	6,950	28,095	31,569
Investments	<b>13</b>	58,836	-	58,836	50,000
		<u>79,981</u>	<u>6,950</u>	<u>86,931</u>	<u>81,569</u>
<b>CURRENT ASSETS</b>					
Debtors	<b>14</b>	31,196	-	31,196	42,447
Cash at bank and in hand		186,250	71,718	257,968	210,895
		<u>217,446</u>	<u>71,718</u>	<u>289,164</u>	<u>253,342</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>15</b>	<u>(45,668)</u>	<u>-</u>	<u>(45,668)</u>	<u>(38,785)</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>		<u>171,778</u>	<u>71,718</u>	<u>243,496</u>	<u>214,557</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>251,759</u>	<u>78,668</u>	<u>330,427</u>	<u>296,126</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>16</b>	<u>(12,207)</u>	<u>-</u>	<u>(12,207)</u>	<u>(18,066)</u>
<b>NET ASSETS</b>		<u>239,552</u>	<u>78,668</u>	<u>318,220</u>	<u>278,060</u>
<b>FUNDS OF THE CHARITY</b>					
Restricted Funds				78,668	83,029
Unrestricted Funds				239,552	195,031
<b>TOTAL FUNDS</b>	<b>18</b>			<u>318,220</u>	<u>278,060</u>

**Employability Orkney  
Balance Sheet (continued)  
As At 31 March 2025**

---

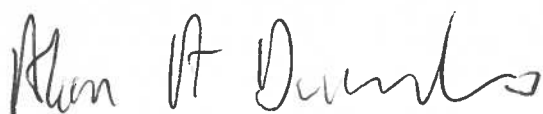
For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable 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 and delivered 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 'Alan A Dundas', with a stylized flourish at the end.

Mr Alan Dundas

Trustee

2 December 2025

The notes on pages 12 to 18 form part of these financial statements.

**Employability Orkney**  
**Notes to the Financial Statements**  
**For The Year Ended 31 March 2025**

---

**1. General Information**

Employability Orkney is a company limited by guarantee, incorporated in Scotland, registered number SC292811 and registered charity number 036972. The registered office is 62 Junction Road, Kirkwall, Orkney, KW15 1AR.

**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.

The charitable company is a Public Benefit Entity as defined by FRS 102.

**2.2. Incoming Resources**

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.

**2.3. Resources Expended**

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.

**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:

Plant & Machinery	25% on cost
-------------------	-------------

**2.5. Investments**

All investments are carried at fair value determined annually and derived from the portfolio report provided by the independent financial advisers. Changes in fair value are recognised in the statement of financial activities.

**2.6. Leasing and Hire Purchase Contracts**

Assets obtained under finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the charitable company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the statement of financial activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities as incurred.

**Employability Orkney**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

---

**2.7. 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.

**2.8. Taxation**

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

**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**

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Gift aid	744	-

**4. Income from Other Trading Activities**

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Income from other trading activities	13,677	2,944
Shop income	216,291	184,311
	<u>229,968</u>	<u>187,255</u>

**5. Investment Income**

**Employability Orkney**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	1,929	-
Interest from investments	8,836	-
	<u>10,765</u>	<u>-</u>

**6. Other Income**

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Rental and other income from property	<u>17,650</u>	<u>8,535</u>

**7. Net Income/(Expenditure)**

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

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	<u>12,453</u>	<u>11,802</u>

**8. Analysis of Expenditure**

	2025		
	Activities undertaken directly	Support costs (see note 9)	Total
	£	£	£
Charitable Activities	81,439	49,863	131,302
Management Costs	165,690	6,411	172,101
	<u>247,129</u>	<u>56,274</u>	<u>303,403</u>

	2024		
	Activities undertaken directly	Support costs (see note 9)	Total
	£	£	£
Charitable Activities	107,335	54,792	162,127
Management Costs	162,865	7,582	170,447
	<u>270,200</u>	<u>62,374</u>	<u>332,574</u>



**Employability Orkney**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**9. Support Costs**

	<b>2025</b>		
	<b>Charitable Activities</b>	<b>Management Costs</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Employee costs	583	-	583
Premises expenses	43,698	-	43,698
General administration	5,582	6,411	11,993
	<u>49,863</u>	<u>6,411</u>	<u>56,274</u>

	<b>2024</b>		
	<b>Charitable Activities</b>	<b>Management Costs</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Employee costs	2,767	-	2,767
Premises expenses	48,760	-	48,760
General administration	3,265	7,582	10,847
	<u>54,792</u>	<u>7,582</u>	<u>62,374</u>

**10. Staff Costs**

Staff costs were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<u>212,119</u>	<u>241,817</u>

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

**11. Average Number of Employees**

Average number of employees during the year was as follows:

	<b>2025</b>	<b>2024</b>
Administration	<u>6</u>	<u>6</u>
	<u>6</u>	<u>6</u>

**Employability Orkney**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**12. Tangible Assets**

	<b>Plant &amp; Machinery</b>
	<b>£</b>
<b>Cost</b>	
As at 1 April 2024	83,825
Additions	8,979
As at 31 March 2025	<u>92,804</u>
<b>Depreciation</b>	
As at 1 April 2024	52,256
Provided during the period	12,453
As at 31 March 2025	<u>64,709</u>
<b>Net Book Value</b>	
As at 31 March 2025	<u>28,095</u>
As at 1 April 2024	<u>31,569</u>

**13. Investments**

	<b>Unlisted</b>
	<b>£</b>
<b>Cost or Valuation</b>	
As at 1 April 2024	50,000
Revaluations	8,836
As at 31 March 2025	<u>58,836</u>
<b>Provision</b>	
As at 1 April 2024	-
As at 31 March 2025	<u>-</u>
<b>Net Book Value</b>	
As at 31 March 2025	<u>58,836</u>
As at 1 April 2024	<u>50,000</u>

**14. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	1,266	34,128
Other debtors	29,930	8,319
	<u>31,196</u>	<u>42,447</u>

**Employability Orkney**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**15. Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Trade creditors	27,655	-
Other creditors	13,483	35,027
Taxation and social security	4,530	3,758
	<u>45,668</u>	<u>38,785</u>

**16. Creditors: Amounts Falling Due After More Than One Year**

	2025	2024
	£	£
Net obligations under finance lease and hire purchase contracts	<u>12,207</u>	<u>18,066</u>

**17. Obligations Under Finance Leases and Hire Purchase**

	2025	2024
	£	£
The future minimum finance lease payments are as follows:		
Later than one year and not later than five years	<u>12,207</u>	<u>18,066</u>

**18. Movement in Funds**

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	195,031	282,571	(238,050)	239,552
<b>Restricted funds</b>				
Employment Officer	35,757	49,999	(35,757)	49,999
Kickstart Program	8,712	-	-	8,712
Young Persons Guarantee	2,244	-	-	2,244
Long Term Unemployed	3,718	-	-	3,718
Employer Recruitment Incentive	11,098	10,993	(13,767)	8,324
Work Experience 16-24 yr olds	7,500	-	(4,082)	3,418
Cycling Scotland	14,000	-	(11,747)	2,253
<b>Total restricted funds</b>	<u>83,029</u>	<u>60,992</u>	<u>(65,353)</u>	<u>78,668</u>
<b>Total funds</b>	<u>278,060</u>	<u>343,563</u>	<u>(303,403)</u>	<u>318,220</u>

**Employability Orkney**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	243,116	234,962	(283,047)	195,031
<b>Restricted funds</b>				
Employment Officer	-	50,000	(14,243)	35,757
Kickstart Program	-	9,017	(305)	8,712
Young Persons Guarantee	-	2,244	-	2,244
Long Term Unemployed	-	3,718	-	3,718
Employer Recruitment Incentive	-	38,168	(27,070)	11,098
Work Experience 16-24 yr olds	-	7,500	-	7,500
Cycling Scotland	-	14,000	-	14,000
Reversed Vending Machine	-	7,909	(7,909)	-
<b>Total restricted funds</b>	-	132,556	(49,527)	83,029
<b>Total funds</b>	243,116	367,518	(332,574)	278,060

**19. Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

**20. Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

**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.