

Holm Community Heritage at St Nicholas Kirk

Scotland · Charity number SC044541

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2013-12-19
Register	View on the OSCR register

Contact

Address	Cliffdale Cromwell Road Kirkwall Orkney KW15 1LN
Website	www.theouldkirk.blogspot.com

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of citizenship or community development', 'the advancement of the arts, heritage, culture or science'

What the charity does: We maintain St Nicholas Kirk as a community facility where we hold archives on all aspects of parish heritage, hold events and exhibitions to promote parish heritage and make the building available during certain periods of the year as a place of contemplation. We actively look to increase our archives through private loans of material.

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

Objectives: 4 The organisation's purposes are: 4.1 The preservation, restoration and conservation of St. Nicholas Church in the parish of Holm, Orkney for the benefit of the public in general. The provision of facilities for the improvement of the quality of life for the people of Holm, Orkney. In furtherance thereof: To manage and develop the site and raise funds for its preservation, restoration and conservation as thought appropriate To liaise with any other body that has similar historical and preservation objects, in order to develop the site more fully To encourage and develop community volunteering in the Group's activities To exhibit, interpret and celebrate the history and heritage of the parish of Holm and make exhibitions accessible for the public To collect objects and archival material relating to the history and heritage of the parish of Holm, to care for, and make accessible to the public through exhibition and interpretation

Geography

- **Main operating location:** Orkney Islands
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£22,295	£19,587	-	0
2024-12-31	£4,389	£1,424	-	0
2023-12-31	£11,556	£3,050	-	0
2022-12-31	£6,906	£2,974	-	0
2021-12-31	£2,587	£4,734	-	0
2020-12-31	£200	£15	-	0

Holm Community Heritage at St Nicholas Kirk

Scotland - Charity number SC044541

Accounts

HOLM COMMUNITY HERITAGE AT ST NICHOLAS KIRK (SCIO)

ANNUAL REPORT

AND

**FINANCIAL
STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2025**

HOLM COMMUNITY HERITAGE AT ST NICHOLAS KIRK

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HOLM COMMUNITY HERITAGE AT ST NICHOLAS KIRK

The Trustees have pleasure in presenting their report together with the financial statements for the year ended 31 December 2025.

REFERENCE AND ADMINISTRATIVE INFORMATION

The name and number of the Charity are:

Holm Community Heritage at St Nicholas Kirk [SCIO]
SC044541

The Charity's principal contact address is :

Cliffdale, Cromwell Road, Kirkwall, KW15 1LN

CURRENT TRUSTEES

Anna Mason	Chair - appointed 25 March 2025
Lorna Newton	Secretary
Anna Mason	Treasurer
Colin Begley	
Sam Marcus	
Antoine Pietri	
Athole Thomson	
Sheena Wenham	

OTHER TRUSTEES WHO SERVED IN THE PERIOD

Richard Shearer, Chairman - resigned 25 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

CONSTITUTION

The Charity is a Scottish Charitable Incorporated Organisation (SCIO) and was registered in its current legal form on 19 December 2013. It has a single tier structure and as such the trustees are members of the Charity.

APPOINTMENT OF TRUSTEES

The members of the Board are the Charity's trustees. Membership of the Board is open to all members of the Charity, provided they are not an employee of the Charity and have not been disqualified from being a Charity trustee.

Trustees are elected at the annual general meeting of the Charity, or may be appointed by the Board. There must be a minimum of three and a maximum of eight trustees.

OBJECTIVES AND ACTIVITIES

CHARITABLE PURPOSES

The Charity's purposes are:

The preservation, restoration and conservation of St Nicholas Church in the parish of Holm, Orkney, for the benefit of the public in general.

The provision of facilities for the improvement of the quality of life for the people of Holm, Orkney.

PRINCIPAL ACTIVITIES

Following the success of previous years, the Trustees were able again to arrange a photographic exhibition of items relating to the construction of the Churchill Barriers, with 2025 marking the 80th anniversary of the official opening of the Barriers. This was in addition to the regular display of items from the heritage archives. Also, a new exhibition on the 2023 Northwest Passage Expedition was held, from the viewpoint of one of the rowers on the team with family links to Holm.

The Christmas concert was once again held in the Kirk and following this, the Kirk was kept open until the end of the year, to offer a space for contemplation.

Meanwhile, significant work has been carried out with regards the project for improvements to the Kirk building, engaging previously identified suppliers required for the first phase of the project and successfully obtaining funding to meet the bulk of the cost of this phase. Requests for tender were also sent out for the second phase of the project, with a local building firm identified as the most appropriate. Potential sources of funding for the second phase of the project were also identified.

In the forthcoming period, it is hoped, funding allowing, that the second phase in the building improvement project will commence.

The charity was also invited to join the Holm Parish steering committee for the OICs Local Place Plan project, the initial meeting taking place in December, with further meetings to be held in the first quarter of 2026.

In 2026, activity within the Kirk will depend on the progress of the building improvement project. On the assumption the building will be available from May to September, there will again be the Churchill Barriers exhibition. The Trustees also hope that there will be a display based on items from the old Post Office and shop. There will also be displays of additional items from the Heritage archives on other aspects of parish life.

Work will be carried out to update and consolidate the archive material and inventory, ensuring full digital records are held.

FINANCIAL REVIEW

The Charity's income derives from membership fees, donations, grants and fundraising activities.

In the year ended 31 December 2025 there was a revenue surplus of £3,769.81
(2024: surplus £2,965.76).

RESERVES POLICY

The Charity's policy on reserves is to keep £3,000 protected in its account for contingencies, such as emergency repairs.

Signed on behalf of the Trustees:

Date:





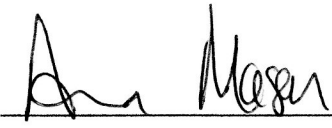
HOLM COMMUNITY HERITAGE AT ST NICHOLAS KIRK

	2025	2024
	£	£
Receipts		
Unrestricted Funds		
Donations	3,865.26	3,287.84
Membership Fees	419.46	310.00
Christmas Concert	651.50	792.00
Miscellaneous Income	150.80	0.00
Grants	500.00	0.00
Restricted Funds		
Grants	16,708.01	0.00
Total Income	<u>22,295.03</u>	<u>4,389.84</u>
Payments		
	£	£
Professional fees for building project	17,771.70	0.00
Insurance	358.24	695.86
Advertising	0.00	50.40
Hire of Rooms	0.00	12.00
Stationery	0.00	11.99
Miscellaneous Expenses	16.00	165.85
Exhibition Set-up and Opening Costs	300.39	487.98
Repairs and maintenance	<u>78.89</u>	<u>0.00</u>
Total Expenses	<u>-18,525.22</u>	<u>-1,424.08</u>
	3,769.81	2,965.76
Capital Expenditure	<u>-1,061.63</u>	<u>-180.00</u>
Net Income	<u><u>2,708.18</u></u>	<u><u>2,785.76</u></u>

	2025	2024
	£	£
1. Bank Balance		
Treasurer's Account	<u>32,463.10</u>	<u>29,796.42</u>
2. Other Assets		
St Nicholas Kirk		
Opening Balance at 1 January	6,500.00	6,500.00
Additions or Disposals	<u>0.00</u>	<u>0.00</u>
Closing Balance at 31 December	<u>6,500.00</u>	<u>6,500.00</u>
Furniture, Fixtures and Fittings		
Opening Balance at 1 January	9,468.01	9,288.01
Additions or Disposals		
- Signage	186.00	0.00
- Laminator	0.00	180.00
- Concertina Display Board	825.30	0.00
- Storage Boxes	22.28	0.00
- Miscellaneous Display Equipment	28.05	0.00
Closing Balance at 31 December	<u>10,529.64</u>	<u>9,468.01</u>
Petty Cash	<u>41.50</u>	<u>0.00</u>
3. Liabilities		
The charity had no liabilities at the end of the year (2024: £0).		
4. Reserves	2025	2024
Opening Balance at 1 January	45,764.43	42,798.67
Surplus for the year	<u>3769.81</u>	<u>2,965.76</u>
Closing Balance at 31 December	<u>49,534.24</u>	<u>45,764.43</u>

Signed on behalf of the Trustees:

Date:



4/6/26

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. BASIS OF ACCOUNTING

These accounts have been prepared on the receipts and payments 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 object of the Charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the Charity received restricted funds of £16,558.01 which were for professional fees in relation to Phase 1 of the building project.

The funds were fully utilized for this during the year.

3. RELATED PARTY TRANSACTIONS

No remuneration was paid to the Trustees.

4. COST OF CHARITABLE ACTIVITIES

All payments relate to charitable activities.

5. GOVERNANCE COSTS

There were no costs relating to governance in 2025 (2024: £62.40).

A belated charge for the 2025 AGM is expected in 2026.

Holm Community Heritage at St Nicholas Kirk

Scotland - Charity number SC044541

Accounts

CHARITY NUMBER: SCO44541

HOLM COMMUNITY HERITAGE AT ST NICHOLAS KIRK (SCIO)

ANNUAL REPORT

AND

**FINANCIAL
STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2024**

HOLM COMMUNITY HERITAGE AT ST NICHOLAS KIRK

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HOLM COMMUNITY HERITAGE AT ST NICHOLAS KIRK

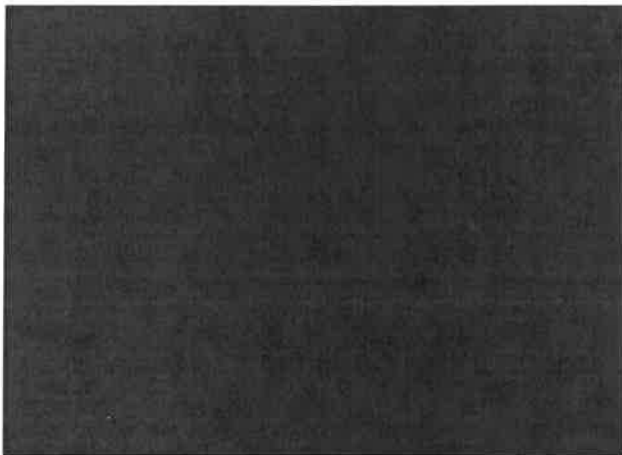
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees have pleasure in presenting their report together with the financial statements for the year ended 31 December 2024.

REFERENCE AND ADMINISTRATIVE INFORMATION

The name and number of the Charity are:

Holm Community Heritage at St Nicholas Kirk [SCIO]
SC044541



OTHER TRUSTEES WHO SERVED IN THE PERIOD



STRUCTURE, GOVERNANCE AND MANAGEMENT

CONSTITUTION

The Charity is a Scottish Charitable Incorporated Organisation (SCIO) and was registered in its current legal form on 19 December 2013. It has a single tier structure and as such the trustees are the members of the Charity.

APPOINTMENT OF TRUSTEES

The members of the Board are the Charity's trustees. Membership of the Board is open to all members of the Charity, provided they are not an employee of the Charity and have not been disqualified from being a Charity trustee.

Trustees are elected at the annual general meeting of the Charity or may be appointed by the Board. There must be a minimum of three and a maximum of eight trustees.

HOLM COMMUNITY HERITAGE AT ST NICHOLAS KIRK

OBJECTIVES AND ACTIVITIES

CHARITABLE PURPOSES

The Charity's purposes are:

The preservation, restoration and conservation of St Nicholas Church in the parish of Holm, Orkney, for the benefit of the public in general.

The provision of facilities for the improvement of the quality of life for the people of Holm, Orkney.

PRINCIPAL ACTIVITIES

Following the success of last year, the Trustees were able again to arrange a photographic exhibition of items relating to the construction of the Churchill Barriers. This was in addition to the regular display of items from the heritage archives.

The Christmas concert was once again held in the Kirk.

Meanwhile, significant work has been carried out with regards the project for improvements to the Kirk building, establishing the initial requirements involved and identifying service suppliers as well as seeking potential sources of funding for the first phase of the project. As part of this, negotiations have also taken place with OIC regarding the purchase of the Gravediggers Hut.

In the forthcoming period, it is hoped, funding allowing, that the first phase in the building improvement project will take place, with a view then to moving to the 2nd phase.

In 2025, there will again be the Churchill Barriers exhibition, as the year marks the 80th anniversary of the official opening of the Barriers. The Trustees also intend that there will be a new exhibition on the 2023 Northwest Passage Expedition, from the viewpoint of one of the rowers on the team with family links to Holm. There will also be displays of additional items from the Heritage archives on other aspects of parish life.

FINANCIAL REVIEW

The Charity's income derives from membership fees, donations, grants and fundraising activities.

In the year ended 31 December 2024 there was a revenue surplus of £2,785.76 (2023: surplus £10,536.25).

RESERVES POLICY

The Charity's policy on reserves is to keep £3,000 protected in its account for contingencies, such as emergency repairs.

Signed on behalf of the Trustees

Date



HOLM COMMUNITY HERITAGE AT ST NICHOLAS KIRK

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

	2024		2023	
	£	£	£	£
Receipts				
Unrestricted Funds				
Donations		3,287.84		7,194.93
Membership Fees		310.00		310.00
Christmas Concert		792.00		675.00
St Magnus Festival		-		250.00
Guided Tours		-		111.00
Miscellaneous Income		-		15.00
Restricted Funds				
Grants		-		3000
Total Income		4,389.84		11,555.93
Payments				
Insurance	695.86		-	
Advertising	50.40		149.00	
Hire of Rooms	12.00		-	
Stationery	11.99		17.95	
Miscellaneous	165.85		1.00	
Exhibition Set-up and Opening Costs	487.98		826.73	
Repairs	-		25.00	
Total Expenses		-1,424.08		-1,019.68
		<u>2,965.76</u>		<u>10,536.25</u>
Capital Expenditure		-180.00		-2,030.21
		<u>2,785.76</u>		<u>8,506.04</u>

HOLM COMMUNITY HERITAGE AT ST NICHOLAS KIRK

STATEMENT OF BALANCES AT THE YEAR ENDED 31 DECEMBER 2024

	2024	2023
	£	£
1. Bank Balance		
Treasurer's Account	<u>29,796.42</u>	<u>27,010.66</u>
2. Other Assets		
St Nicholas Kirk		
Opening Balance at 1 January	6,500.00	6,500.00
Additions or Disposals	<u>-</u>	<u>-</u>
Closing Balance at 31 December	<u>6,500.00</u>	<u>6,500.00</u>
Furniture, Fixtures and Fittings		
Opening Balance at 1 January	9,288.01	7,257.80
Additions or Disposals		
- Signage	-	234.62
- Visitors Book	-	9.59
- Laminated photographs	-	462
- Laptop and Mouse	-	950.77
- Printer, Scanner and Paper	-	373.23
Trimmer		
- Laminator	180.00	-
Closing Balance at 31 December	<u>9,468.01</u>	<u>9,288.01</u>
3. Liabilities		
The charity had no liabilities at the end of the year (2023: £0).		
4. Reserves	2024	2023
Opening Balance at 1 January	42,798.67	32,262.42
Surplus for the year	<u>2,965.76</u>	<u>10,536.25</u>
Closing Balance at 31 December	<u>45,764.43</u>	<u>42,798.67</u>

Signed on behalf of the Trustees

Date



HOLM COMMUNITY HERITAGE AT ST NICHOLAS KIRK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. BASIS OF ACCOUNTING

These accounts have been prepared on the receipts and payments 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 object of the Charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3. RELATED PARTY TRANSACTIONS

No remuneration was paid to the Trustees.

4. COST OF CHARITABLE ACTIVITIES

All payments relate to charitable activities.

5. GOVERNANCE COSTS

The costs relating to governance in 2024 were £62.40 (advertising and room hire for AGM) (2023: £0).

**Holm Community Heritage at St Nicholas Kirk (SCIO)
a Scottish Charitable Incorporated Organisation
Independent Examiner's Report
for the Year Ended 31 December 2024**

I report on the accounts of the charity for the period ended 31 December 2024 which comprise the statement of receipts and payments, the statement of balances and the notes to the financial statements.

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 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.

Basis of independent examiner's statement

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.

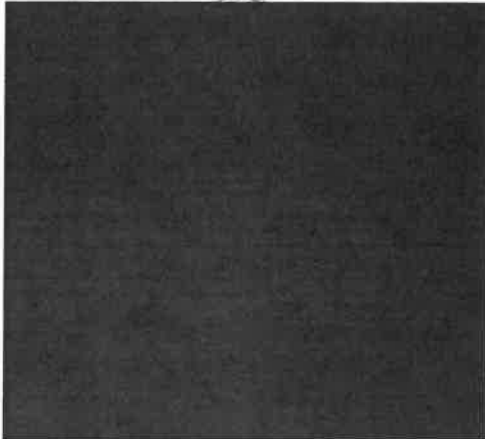
Independent examiner's statement

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
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

could be drawn in order to enable a proper understanding of



14 April 2025