

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
The Ness of Brodgar Trust (SCIO)

The Ness of Brodgar Trust (SCIO)

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for the year ended 31 March 2025

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The Ness of Brodgar Trust (SCIO)

Report of the Trustees
for the year ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Trust was incorporated as a SCIO on 29 May 2014.

The Trust's purposes are to advance education, heritage and culture for people of all ages, backgrounds and levels of capability from anywhere in the world through the pursuit of archaeological activities, in the widest possible ways, at the Ness of Brodgar and its environs.

The Ness of Brodgar Trust (SCIO)

Report of the Trustees **for the year ended 31 March 2025**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In the year ended 31 March 2025 the Trust ended excavation of the Ness of Brodgar, on 23 August 2024 and in the subsequent weeks the 3 areas of excavation were backfilled by mechanical digger, returning spoil from the excavations plus several tons of additional soil to the opened areas. A time capsule has been buried on site containing mementoes of work at the Ness over the previous 20 years. The infilled areas are to be sown with wild-flowers in the future as part of an Edinburgh University-based research study, to encourage biodiversity within the World Heritage Site, the Heart of Neolithic Orkney. The site was open for 8 weeks in June, July and August 2024 and over 21,000 visitors poured through the gates. Two Open Days were very successful, and considerable funds were raised via the site shop, donations and the final year of 'sponsor-a-square'. A 2024 commemorative t-shirt was a great financial success.

It was an emotional season for many of the Ness team, and visitors, and an exciting one archaeologically with new buildings identified (including evidence of a timber building pre-dating Structure 5), a better understanding of the Great Wall gained, much additional decorated stone, the full extent of the remains of Structure 27 uncovered and another large bone deposit, this time around the north-eastern edge of Structure 27, and potentially across the interior. Much work was done to enlighten our understanding on underlying buildings of Structures 1, 10, 12 and 8 and by the end of excavation a comprehensive picture had indeed been developed for these and other complex areas across the site.

Immediately after excavations ended, post -excavation gathered momentum and will continue for at least 3, more likely 5 years, to bring about final publication in various formats of the findings of the work at the Ness. Grant writing to fund the post-excavation effort occupied a lot of time in the year ended 31 March 2025 and a major academic grant application to the UK Arts & Humanities Research Council was submitted on 27 March 2025. It seeks funding for work at several UK universities and institutions, including the UHI Archaeology Institute, the Trust's home-institution, looking at buildings, dating, animals and people, plants and the wider world within which the Ness sits. An application to the Leverhulme Trust is also being prepared.

The Heritage Lottery Fund grant application of March 2024 was successful and in October 2024 the Trust appointed a website co-ordinator and an education officer. Work on both projects will continue until March 2027 and good progress has been made on both to 31 March 2025. Fund-raising via donation and the on-line shop continued, and the on-line shop produced a useful Christmas season.

The Ness was the focus for the Orkney Museum's summer exhibition which ran from 4 May 2024 to 28 September 2024. The Museum welcomed 62010 visitors during this period, and the exhibition was the most extensive ever put on (with a great deal of Ness Team support) by the Museum. To accompany the exhibition a new Ness guidebook, the Ness of Brodgar: Past, Present and Future was published in May 2024.

Various research degrees at MRes and PhD level into aspects of the Ness of Brodgar started, continued and came to a satisfactory conclusion in the year ended 31 March 2025 and the Trust has been closely involved in the supervision teams of these various projects. Post-doctoral projects continued too as did the work of specialists, looking at Ness animal bone, worked stone, pot and developing the Ness GIS, which involves much meticulous preparation of data. All Ness records have needed close checking, scanning and pulling together year by year and that work has been a major element of the year to 31 March 2025, and will be into the future. Work too continues phasing the site and further C14 dates were obtained in the year, although many more must still be funded and obtained.

The input of the Ness volunteer team was invaluable yet again and a highlight of the end of excavation was the number of volunteers wanting to continue their Ness involvement into the post -excavation phase. A pot project is planned for the summer of 2025 and over 20 volunteers had signed up for it, from both Orkney and further afield, by 31 March 2025.

Interest in the Ness has been well-sustained in the year to 31 March 2025, and we have worked hard to maintain a regular and interesting web and social media presence, plus the issue of regular newsletters to followers, following on from the end of excavations. A feature of the 2024 dig season was the presence of Time Team, the archaeology programme now shown via YouTube. It is hoped the release of their film of the final season's work will be of widespread interest and encourage support again for the Ness.

As part of the HLF funding package, [REDACTED] an Orkney film-maker also filmed extensively at the Ness over the excavation and backfilling period and his film, plus another made of 2024 excavations by Lucy Car-McClave will be a record of Ness of Brodgar 2024, a remarkable year for the site and the Trust.

The Ness of Brodgar Trust (SCIO)

Report of the Trustees
for the year ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Ness of Brodgar Trust is a SCIO whose membership is its Charity Trustees, who also constitute the Board of Trust.

Recruitment and appointment of new trustees

Trustees are individuals who all subscribe to the Trust's purposes and want to see them fulfilled. New members are co-opted at the AGM of the SCIO but most are the original members appointed at the setting up of the Trust.

REFERENCE AND ADMINISTRATIVE DETAILS

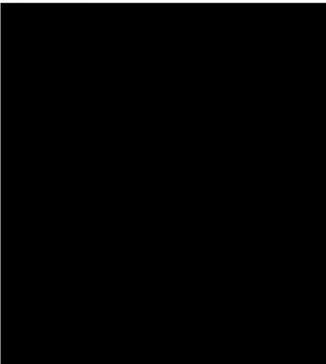
Registered Charity number

044890

Principal address

Lochview
Stenness
Stromness
Orkney
KW16 3JZ

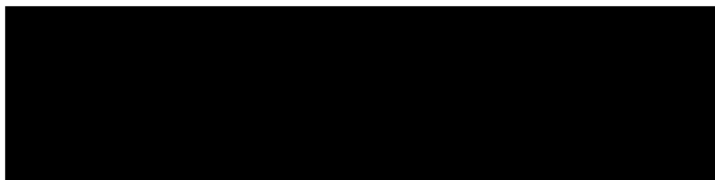
Trustees



Independent Examiner

Foubister & Bain
4 Broad Street
Kirkwall
Orkney
KW15 1NX

Approved by order of the board of trustees on 14 November 2025 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
The Ness of Brodgar Trust (SCIO)**

I report on the accounts for the year ended 31 March 2025 set out on pages five to eleven.

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 (as amended). 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.

Basis of the independent examiner's report

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.

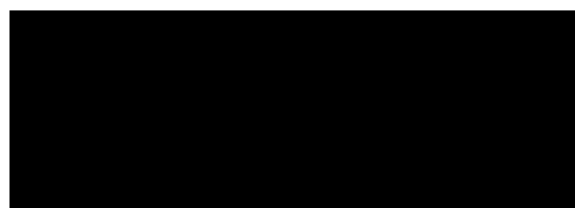
Independent examiner's statement

In connection with 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 to 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.



Foubister & Bain
4 Broad Street
Kirkwall
Orkney
KW15 1NX

14 November 2025

The Ness of Brodgar Trust (SCIO)

Statement of Financial Activities
for the year ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		138,300	119,120	257,420	100,626
Other trading activities	2	146,150	-	146,150	74,038
Investment income	3	3,185	-	3,185	1,170
Total		287,635	119,120	406,755	175,834
EXPENDITURE ON					
Charitable activities					
Other Direct Costs		271,811	37,565	309,376	172,316
NET INCOME		15,824	81,555	97,379	3,518
RECONCILIATION OF FUNDS					
Total funds brought forward		354,117	30,970	385,087	381,569
TOTAL FUNDS CARRIED FORWARD		369,941	112,525	482,466	385,087

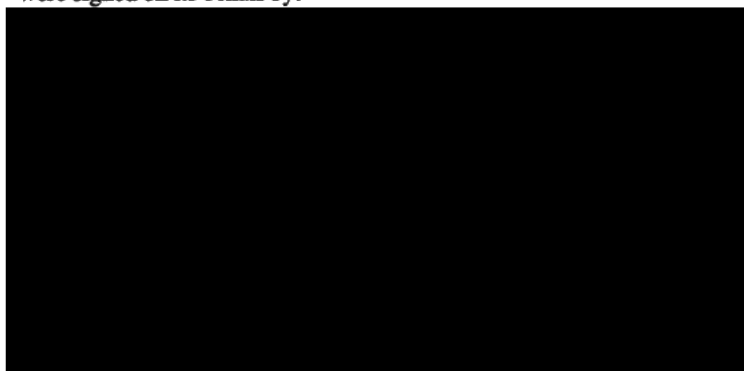
The notes form part of these financial statements

The Ness of Brodgar Trust (SCIO)

Balance Sheet
31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	5	150,000	-	150,000	150,000
CURRENT ASSETS					
Stocks	6	6,947	-	6,947	17,118
Debtors	7	-	-	-	2,872
Cash at bank and in hand		225,012	112,525	337,537	215,097
		<u>231,959</u>	<u>112,525</u>	<u>344,484</u>	<u>235,087</u>
CREDITORS					
Amounts falling due within one year	8	(12,018)	-	(12,018)	-
NET CURRENT ASSETS		<u>219,941</u>	<u>112,525</u>	<u>332,466</u>	<u>235,087</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>369,941</u>	<u>112,525</u>	<u>482,466</u>	<u>385,087</u>
NET ASSETS		<u>369,941</u>	<u>112,525</u>	<u>482,466</u>	<u>385,087</u>
FUNDS	10				
Unrestricted funds				369,941	354,117
Restricted funds				112,525	30,970
TOTAL FUNDS				<u>482,466</u>	<u>385,087</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 November 2025 and were signed on its behalf by:



The Ness of Brodgar Trust (SCIO)

Notes to the Financial Statements
for the year ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

Income from donations and grants are recognised as incoming resources when receivable.

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

Expenditure

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

All costs are allocated between the expenditure categories of the SOFA on a basis designated to reflect the use of the resource.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
On site and online book sales	137,739	58,886
Tour Income	5,411	15,152
TV Companies	3,000	-
	<hr/>	<hr/>
	146,150	74,038
	<hr/>	<hr/>

The Ness of Brodgar Trust (SCIO)

Notes to the Financial Statements - continued
for the year ended 31 March 2025

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>3,185</u>	<u>1,170</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 April 2024 and 31 March 2025	<u>150,000</u>
NET BOOK VALUE	
At 31 March 2025	<u>150,000</u>
At 31 March 2024	<u>150,000</u>

The property of Lochview was transferred to the charity in February 2016, by Orkney Heritage Society.

6. STOCKS

	2025	2024
	£	£
Stocks	<u>6,947</u>	<u>17,118</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	<u>-</u>	<u>2,872</u>

The Ness of Brodgar Trust (SCIO)

Notes to the Financial Statements - continued
for the year ended 31 March 2025

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts (see note 9)	12,018	-

9. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	12,018	-

10. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At
	£	£	31.3.25
		£	£
Unrestricted funds			
General fund	354,117	15,824	369,941
Restricted funds			
Student Awards	9,747	(6,716)	3,031
C14 Dating	13,248	(3,780)	9,468
Woronwski Fund	7,975	(563)	7,412
HLF Project- NOBT Past Present and Future	-	92,614	92,614
	<u>30,970</u>	<u>81,555</u>	<u>112,525</u>
TOTAL FUNDS	<u>385,087</u>	<u>97,379</u>	<u>482,466</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	287,635	(271,811)	15,824
Restricted funds			
Student Awards	-	(6,716)	(6,716)
C14 Dating	-	(3,780)	(3,780)
Woronwski Fund	-	(563)	(563)
HLF Project- NOBT Past Present and Future	119,120	(26,506)	92,614
	<u>119,120</u>	<u>(37,565)</u>	<u>81,555</u>
TOTAL FUNDS	<u>406,755</u>	<u>(309,376)</u>	<u>97,379</u>

The Ness of Brodgar Trust (SCIO)

Notes to the Financial Statements - continued
for the year ended 31 March 2025

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	353,340	777	354,117
Restricted funds			
Student Awards	14,981	(5,234)	9,747
C14 Dating	13,248	-	13,248
Woronwski Fund	-	7,975	7,975
	<u>28,229</u>	<u>2,741</u>	<u>30,970</u>
TOTAL FUNDS	<u><u>381,569</u></u>	<u><u>3,518</u></u>	<u><u>385,087</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	165,834	(165,057)	777
Restricted funds			
Student Awards	-	(5,234)	(5,234)
Woronwski Fund	10,000	(2,025)	7,975
	<u>10,000</u>	<u>(7,259)</u>	<u>2,741</u>
TOTAL FUNDS	<u><u>175,834</u></u>	<u><u>(172,316)</u></u>	<u><u>3,518</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	353,340	16,601	369,941
Restricted funds			
Student Awards	14,981	(11,950)	3,031
C14 Dating	13,248	(3,780)	9,468
Woronwski Fund	-	7,412	7,412
HLF Project- NOBT Past Present and Future	-	92,614	92,614
	<u>28,229</u>	<u>84,296</u>	<u>112,525</u>
TOTAL FUNDS	<u><u>381,569</u></u>	<u><u>100,897</u></u>	<u><u>482,466</u></u>

The Ness of Brodgar Trust (SCIO)

Notes to the Financial Statements - continued
for the year ended 31 March 2025

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	453,469	(436,868)	16,601
Restricted funds			
Student Awards	-	(11,950)	(11,950)
C14 Dating	-	(3,780)	(3,780)
Woronwski Fund	10,000	(2,588)	7,412
HLF Project- NOBT Past Present and Future	119,120	(26,506)	92,614
	<u>129,120</u>	<u>(44,824)</u>	<u>84,296</u>
TOTAL FUNDS	<u>582,589</u>	<u>(481,692)</u>	<u>100,897</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

The Ness of Brodgar Trust (SCIO)

Detailed Statement of Financial Activities
for the year ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	116,358	90,722
Gift aid	7,342	9,334
Grants	133,720	570
	<hr/>	<hr/>
	257,420	100,626
 Other trading activities		
On site and online book sales	137,739	58,886
Tour Income	5,411	15,152
TV Companies	3,000	-
	<hr/>	<hr/>
	146,150	74,038
 Investment income		
Deposit account interest	3,185	1,170
	<hr/>	<hr/>
Total incoming resources	406,755	175,834
 EXPENDITURE		
Charitable activities		
Rent	9,605	7,245
Postage	8,317	4,583
Printing, Stationery, Adverts and Website	43,046	30,098
Lochview costs	1,840	1,764
Site costs	11,778	2,464
Specialists Costs	77,099	50,742
Student Awards	8,591	5,234
Goods for resale	42,243	7,867
Travel & subsistence	3,915	1,622
OIC Recharge	76,156	59,502
Museum Exhibition Costs	12,266	-
Post-Ex Costs	3,780	-
HLF - Equipment Costs	9,419	-
	<hr/>	<hr/>
	308,055	171,121
 Support costs		
Finance		
Bank charges	457	383
 Governance costs		
Accountancy and legal fees	864	812
	<hr/>	<hr/>
Total resources expended	309,376	172,316
	<hr/>	<hr/>
Net income	97,379	3,518
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This page does not form part of the statutory financial statements