

Friends of St Peter's Kirk (SCIO)

**Annual Report and Financial Statements
for the year ended 31 January 2025**

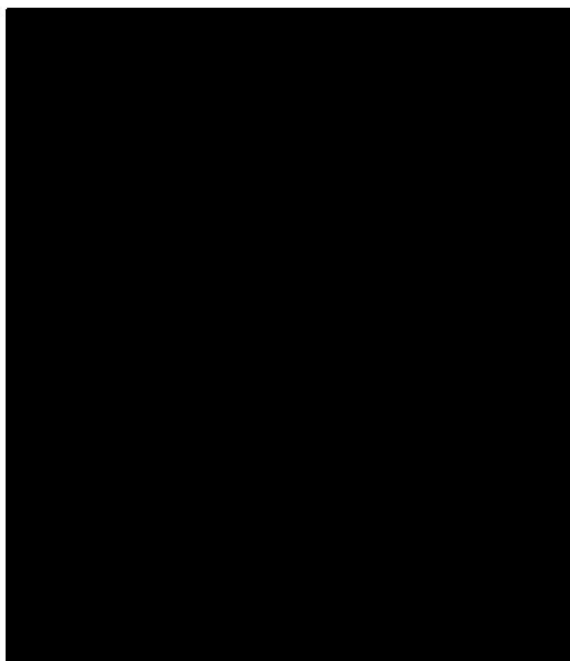
SCOTTISH CHARITY NUMBER SC049906

Friends of St Peter's Kirk (SCIO)

General Information

For the year ended 31 January 2025

TRUSTEES:



SECRETARY:

REGISTERED CHARITY ADDRESS: Braehead
St Margarets Hope
Orkney Islands
KW17 2TL

SCOTTISH CHARITY NUMBER: SC049906

BANKERS: Bank of Scotland plc
Business Banking
PO Box 1984
Andover
SP10 0GZ

Friends of St Peter's Kirk (SCIO)

TRUSTEES ANNUAL REPORT AND ACCOUNTS

For the year ended 31 January 2025

The trustees present their report and accounts for the year ended 31 January 2025.

GOVERNING DOCUMENT

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 30 January 2020. The charity was previously an unincorporated association but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO on the 30 January 2020. The Trust is a charitable unincorporated association and the purposes and administration arrangements are set out in our constitution.

CHARITABLE PURPOSES

The purpose and objects of the Friends are:

- To support the restoration and preservation of St Peter's Kirk in South Ronaldsay.
- To preserve the sanctity of St Peter's Kirk and its kirkyard, and facilitating the continuation of religious and secular services such as weddings and funerals.
- To provide a space for community use where the building's history and interior design can be further appreciated through events such as concerts, educational talks and visits, films, and by means of an accessible heritage display.

CURRENT TRUSTEES

The names of the trustees serving during the period ended 31 January 2025 were:



TRUSTEE REMUNERATION AND EXPENSES

None of the trustees received any remuneration during the year. Three trustees received reimbursement of expenses.

ACTIVITIES AND ACHIEVEMENTS

The main fundraising event of the year was a prize draw held in collaboration with [REDACTED] Fleet Jewellery with prizes including gold and silver brooches based on the Pictish stone, which raised £5515.20. In June the St Magnus International Festival used the kirk once again as a venue for a concert by mandolin player [REDACTED]. In December the Friends organised another well-attended carol service with a 'Christmas stones and lights theme'. The kirk was open to the public throughout the summer attracting visitors from far and wide. The building also continues to be used for weddings and funerals. The Trustees continue to work closely with Historic Churches Scotland towards maintaining and enhancing the fabric of the building.

RESERVES

The unadjusted balance in the Bank of Scotland account at the 31st January 2025 was £14,535.06

APPROVED BY THE TRUSTEES AND SIGNED ON THEIR BEHALF

.....

Trustee

23 September 2025
.....

Date

Independent Examiner's Report to the Trustees

On the Unaudited Financial Statements of Friends of St Peter's Kirk (SCIO)

I report on the accounts of the Friends of St Peter's Kirk (SCIO) for the year ended 31 January 2025, which are set out on pages 6 to 9.

Respective responsibilities of trustees and independent 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 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 independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts Scotland Regulations 2006 (as amended). 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; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulation 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.

Name:.....

Relevant Professional qualification / professional body:

Address:

Date: 23.9.25

Friends of St Peter's Kirk (SCIO)

RECEIPTS AND PAYMENTS ACCOUNT

for the year ended 31 January 2025

2024		2025
£		£
	RECEIPTS	
2,870	Donations received	911
4,126	Fundraising	5,837
1,593	Gift aid	323
8,589	Total Receipts	7,071
	PAYMENTS	
170	Fundraising costs	338
10,000	Donations made	2,000
150	Other costs	706
10,320	Total Payments	3,044
(1,731)	SURPLUS/(DEFICIT) FOR THE YEAR	4,027
12,239	SURPLUS BROUGHT FORWARD	10,508
10,508	SURPLUS CARRIED FORWARD	14,535

The Friends have no recognised gains or losses other than the surplus for the period.

The notes on pages 8 and 9 form part of these financial statements.

Friends of St Peter's KIRK (SCIO)

STATEMENTS OF BALANCES

at 31 January 2025

2024		2025
		£
	BANK AND CASH IN HAND	
12,239	Opening balance	10,508
(1,731)	(Deficit) / Surplus for the year	4,027
<u>10,508</u>	CLOSING BALANCES	<u>14,535</u>
	NET ASSETS	
	RESERVES	
10,508	General reserve	14,535
<u>10,508</u>	CLOSING BALANCES	<u>14,535</u>

APPROVED BY THE TRUSTEES AND SIGNED ON THEIR BEHALF


Trustee

23 September 25
.....

Date

The notes on pages 8 and 9 form part of these financial statements.

NOTES TO THE ACCOUNTS

for the year ending 31 January 2025

1. ACCOUNTING POLICIES

(a) Basis of Preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in 2005 and the Financial Reporting Standard for Smaller Entities (effective January 2005).

(b) Taxation

The Trust has charitable status and is exempt from taxation. Donations and legacies to the Trust may attract taxation relief for the donor. The Trust is not registered for Value Added Tax and accordingly any such irrecoverable tax is included in the expenditure concerned.

(d) Donations

All donations are accounted for gross when receivable.

2. RESERVES

	Unrestricted Fund	Restricted Fund	Total
	£		£
At 30.1 .24	10,508	-	10,508
(Deficit) / Surplus for Year	4,027	-	4,027
At 31.1.25	14,535	-	14,535

3. CHARITABLE STATUS

The Trust has been accepted by the Inland Revenue as having charitable status.

4. CONTINGENT LIABILITIES

There were no contingent liabilities at 31 January 2025.

5. EVENTS SINCE THE BALANCE SHEET DATE

A £6,500 donation was made to Historic Churches Scotland on 24 February 2025 and a Gift Aid claim for £109.08 was received on 30 May 2025.

