

## Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2024		31	03	2025

### Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	4,125		-	-	4,125	13,129
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Receipts from fundraising activities	19,276	-	-	-	19,276	3,425
Gross trading receipts	-	-	-	-	-	-
Income from investments other than land and buildings	85	-	-	-	85	159
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	-	-	-	-	-	-
	-	-	-	-	-	-
<b>A1 Sub total</b>	<b>23,486</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,486</b>	<b>16,713</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets						
Proceeds from sale of investments						
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>23,486</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,486</b>	<b>16,713</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	12,845	-	-	-	12,845	1,166
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities		-	-	-	-	-
Grants and donations	10,300	-	-	-	10,300	14,216
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
Other	-	-	-	-	-	-
	-	-	-	-	-	-
<b>A3 Sub total</b>	<b>23,145</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,145</b>	<b>15,382</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets						
Purchase of investments						
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>23,145</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,145</b>	<b>15,382</b>
<b>Net receipts / (payments)</b>	<b>341</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>341</b>	<b>1,331</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>341</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>341</b>	<b>1,331</b>

## Section B Statement of balances

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	3,173				3,173	1,842
	Surplus / (deficit) shown on receipts and payments account	341				341	1,331
	Cash and bank balances at end of year	3,514	-			3,514	3,173
	(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

J Hamilton	John Hamilton	31/12/25



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

All funds for the current year are unrestricted.

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

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Authority under which paid	£

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	Number of trustees	£

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

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APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	04	2024		31	03	2025

Reference and administration details

Charity name	Friends of Stoneworks Orkney
Other names charity is known by	As Above
Registered charity number	SC050892
Charity's principal address	Sunnybank Road
	Kirkwall
	Orkney
	Scotland
	Postcode KW15 1TP

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 appoint trustee (if any)
1	John Hamilton	Chairperson		
2	Ann Sutherland	Treasurer		
3	Raymond Rendall	Committee		
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## APPENDIX 1

## 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

The organisation is a charitable unincorporated association. It is governed by its constitution, in which are the purposes and administration arrangements.

The organisation was registered as a Charity by the Inland Revenue on 9<sup>th</sup> April 2021.

## Trustee recruitment and appointment

The Club's trustees are appointed or reappointed at the annual general meeting and can hold office for a minimum of 1 year. Members of the committee shall retire annually at the AGM but the committee shall have powers to co-opt and appoint should a vacancy occur during the year.

Friends of Stonework Orkney are run completely by volunteers and the management committee meets regularly throughout the year.

The committee continues to be strong and meetings are fully attended.

**Objectives and activities**

**Charitable purposes**

The prevention or relief of poverty", "the advancement of citizenship or community development", "the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage

**Summary of the main activities in relation to these objects**

The charity carries out fundraising activities throughout the year. These funds along with donations are received and distributed to local charities & non for profit organisations in Orkney.



## Achievements and performance

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

This has been another successful year with various fundraising events across the year; the stonework attraction site continues to be developed to enhance the experience to locals and visitors to Orkney. Every year the charity creates a special Christmas display of lights and features for the children and people of Orkney.

The stonework's site which has a full size stone structure of a truck continues to attract visitors and donations across the globe. The onsite collection tin and various collection tins across the county enable the charity to draw in generous levels of donations.

We also held our annual prize draw with numerous prizes being donated by local businesses and locals.

The success this year has resulted in the charity supporting 17 charities across Orkney with donations in excess of £24,000.

**Brief statement of the charity's policy on reserves**

It is the policy of the charity that unrestricted funds which have not been designated for a specific purpose should be maintained at minimum equivalent of six months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in income, they will be able to continue the charity's current activities whilst consideration is given to ways in which additional funds may be raised.

**Details of any deficit**

**Donated facilities and services (if any)**

The charity would like to recognise the time and commitment given to it by its many volunteers within the club and within the community and thanks them for it. If it were not for these volunteers, the organisation would not exist, and the many services, activities it plans and organises would not take place.



## Other optional information

## Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

*J Hamilton*

Full name(s)

John Hamilton

Position (e.g. Chair)

Chair

Date

31/12/2025

**Independent Examiner's Report** to the Trustees of Friends of Stonework's Orkney, registered charity number SC050892.

I report on the accounts of the charity for the year ended 31 March 2025.

### **Respective responsibilities of trustee 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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. 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.

### **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 explanation 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 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 9 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.

**Name:** David Campbell

**Address:**

Voluntary Action Orkney  
6 Bridge Street  
Kirkwall  
KW15 1HR

**Date:** 26/04/2006

**Signed:**

