

**INCLUSIVE ORKNEY (SCIO)
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

ORCADIA
CHARTERED ACCOUNTANTS



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Kirkwall
Orkney
KW15 1HZ

Inclusive Orkney (SCIO)
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Inclusive Orkney (SCIO)
Trustees' Report For The Year Ended 31 March 2025

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

Objectives and Activities

Aims and Objectives

To provide comprehensive sign-posting to services, advice and information for families and carers of children with additional support needs (ASN) through working in partnership with other relevant agencies and organisations.

To work with sports, leisure, arts and other social clubs and associations to support them to become more inclusive and ASN friendly, in addition to developing and delivering a range of inclusive out of school activities.

To raise awareness and understanding of additional support needs within the wider Orkney community through events, activities, the media and social media that focus on the potential and abilities of children with ASN.

To work collaboratively with statutory and voluntary organisations to share ideas, resources and plans in order to create and improve integrated approaches and services for the benefit of all children.

To work towards the development of a physical space which can provide play space, self-help and socialising for children with ASN, their friends, families and carers.

Significant Activities

The charity works to put in place a range of fun and engaging activities for children with additional needs and their families. This includes weekend clubs, swimming sessions and various group activities all structured to suit the needs of the children and families who use the service.

Working with other agencies to discuss and enhance signposting for families, the charity speaks with parents and carers directly to find out what is important to them and their children to help shape the service.

The charity works with other services to enhance the provisions for children with additional support needs and their families.

The charity are working to raise its profile in the community.

Financial Review

Financial Position

The financial position is set out on page 5.

During the year the main sources of funds were from donations £9,016, grant funding £2,040 and fundraising £5,539.60. The charity held funds totalling £26,926 as at the year end.

Reserves Policy

The trustees intend to ensure there are sufficient funds for the charity to continue for at least six months at any given time.

Structure, Governance and Management

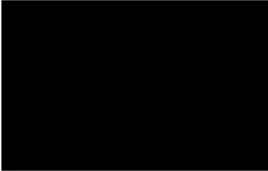
Governing Document

The charity is a Scottish Charitable Incorporated Organisation.

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

Reference and Administrative Details

Trustees



Charity Number

SC051274

Principal Address



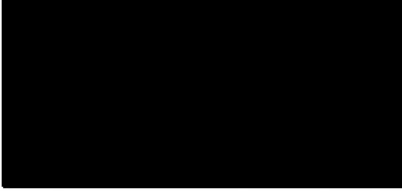
Independent Examiner



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**Inclusive Orkney (SCIO)
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:



Trustee
15 December 2025

Inclusive Orkney (SCIO)
Independent Examiner's Report to the Trustees of Inclusive Orkney (SCIO)
For The Year Ended 31 March 2025

I report to the trustees on my examination of the accounts of Inclusive Orkney (SCIO) (the Trust) for the year ended 31 March 2025.

Responsibilities and Basis of Report

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.



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

Inclusive Orkney (SCIO)
Statement of Financial Activities
For The Year Ended 31 March 2025

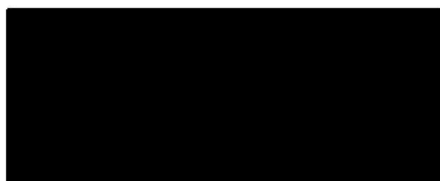
		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies		16,596	18,486
Charitable activities:			
Club activities		557	463
		<u>17,153</u>	<u>18,949</u>
EXPENDITURE ON:			
Raising funds	2	(982)	(369)
Charitable activities:	2		
Club activities		(9,312)	(15,919)
		<u>(10,294)</u>	<u>(16,288)</u>
NET INCOME		6,859	2,661
NET MOVEMENT IN FUNDS		6,859	2,661
RECONCILIATION OF FUNDS:			
Total funds brought forward		20,067	17,406
TOTAL FUNDS CARRIED FORWARD	4	<u>26,926</u>	<u>20,067</u>

The notes on pages 7 to 9 form part of these financial statements.

**Inclusive Orkney (SCIO)
Statement of Financial Position
As At 31 March 2025**

		2025	2024
		Unrestricted	Total
	Notes	funds	funds
		£	£
CURRENT ASSETS			
Cash at bank and in hand		26,926	20,067
		<u>26,926</u>	<u>20,067</u>
NET CURRENT ASSETS (LIABILITIES)		<u>26,926</u>	<u>20,067</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>26,926</u>	<u>20,067</u>
NET ASSETS		<u>26,926</u>	<u>20,067</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		<u>26,926</u>	<u>20,067</u>
TOTAL FUNDS	4	<u>26,926</u>	<u>20,067</u>

On behalf of the board



Trustee
15 December 2025

The notes on pages 7 to 9 form part of these financial statements.

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

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

1.2. 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.

1.3. 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.

1.4. 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.

1.5. Taxation

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

2. Analysis of Expenditure

	2025
	Activities undertaken directly
	£
Raising funds	982
Club activities	9,312
	<u>10,294</u>

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

	2024 Activities undertaken directly £
Raising funds	369
Club activities	15,919
	<u>16,288</u>

3. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

4. Movement in Funds

	As at 1 April 2024 £	Income £	Expenditure £	As at 31 March 2025 £
Unrestricted funds				
General:				
General unrestricted fund	20,067	17,153	(10,294)	26,926
Total funds	<u>20,067</u>	<u>17,153</u>	<u>(10,294)</u>	<u>26,926</u>

	As at 1 April 2023 £	Income £	Expenditure £	As at 31 March 2024 £
Unrestricted funds				
General:				
General unrestricted fund	17,406	18,949	(16,288)	20,067
Total funds	<u>17,406</u>	<u>18,949</u>	<u>(16,288)</u>	<u>20,067</u>

5. 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.

There were no trustees' expenses nor reimbursements for expenses incurred on behalf of the charity in the year ended 31 March 2025. In the year to 31 March 2024 the following expenses incurred on behalf of the charity were reimbursed:

██████████ £693.14
██████████ £30.00.

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

2025	2024
£	£

6. Related Party Disclosures

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

Inclusive Orkney (SCIO)
Detailed Statement of Financial Activities
For The Year Ended 31 March 2025

	2025	2024
	Total	Total
	funds	funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations	9,016	10,322
Fundraising	5,540	3,654
Grants	2,040	4,510
	<u>16,596</u>	<u>18,486</u>
Charitable Activities:		
Club activities		
Club fees	557	463
	<u>557</u>	<u>463</u>
	<u>17,153</u>	<u>18,949</u>
EXPENDITURE ON:		
Raising funds		
Fundraising costs	(982)	(369)
	<u>(982)</u>	<u>(369)</u>
Charitable Activities:		
Club activities		
Supplies and toys	(969)	(2,674)
Club costs	(5,243)	(7,408)
Room hire and storage	(2,864)	(4,061)
Advertising, marketing, direct mail and publicity	(236)	(1,776)
	<u>(9,312)</u>	<u>(15,919)</u>
	<u>(10,294)</u>	<u>(16,288)</u>
NET INCOME	<u><u>6,859</u></u>	<u><u>2,661</u></u>

Inclusive Orkney

Trustees' Annual Report

2024-2025



Contact Information

Inclusive Orkney

Scottish Charity Number: SC051274

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Kirkwall

ORKNEY

KW15 1RB

E-mail: inclusiveorkney@gmail.com

Facebook: [Inclusive Orkney | Facebook](#)

Website: www.inclusiveorkney.co.uk

Charity Trustees

1. Karin Spence - Chair
2. Shannon Tait - Secretary
3. Sharon Gray - Treasurer
4. Elizabeth Morris - Committee Member
5. Caroline Heddle - Depute Chair
6. Rachael Suttie - Committee Member
7. Megan Cumming - Committee Member

Objectives and Activities

Inclusive Orkney was set up to support and create inclusive opportunities for children with additional support needs and their families in Orkney, provide comprehensive signposting to services, work collaboratively with key partners to deliver arts, sports, music and theatrical opportunities through support sessions, raise awareness of additional support needs and play an active role in the wider community.

What are our aims?

- Work with folk throughout Orkney to provide fun and varied opportunities for children with additional needs, which allow them to engage with others in the wider community.
- Have a long term aim of finding, setting up and establishing an indoor and outdoor space where children and families can come to socialise, support each other and most importantly have fun in a safe and welcoming space
- Work with a range of agencies to provide robust signposting for families.
- Provide a support network for families and children with additional needs.

What do we do?

We work to put in place a range of fun and engaging activities for children with additional needs and their families, we work with other agencies to discuss and enhance signposting for families, we speak with parents and carers directly to find out what is important to them and their children to help shape our service (done through conversations at weekend club and regular online surveys), we work with other services to enhance the provisions for children with additional support needs and their families, we are continuing to work to raise the profile of the charity within the local community.

Who is Inclusive Orkney for?

Inclusive Orkney is for children with additional support needs and their families. We actively encourage siblings of children with additional needs to come along to our activities so that the whole family can enjoy spending time together engaging in a range of fun activities.

Additional support needs can arise, in the short or long term, from a variety of circumstances including:

- the learning environment
- family circumstances
- health or disability needs
- social and emotional factors

(from Scot Gov website)

We are focussed on reducing barriers and providing and promoting positive and inclusive opportunities for children and young people and their families to participate, connect, grow, develop, and enjoy a confident and full life.

Structure, governance and management

Governing Document

Inclusive Orkney has a constitution document which sets out the purpose and structure of the charity. The charity must comply with what is set out in the constitution.

Trustees

Inclusive Orkney's trustees have a range of experience supporting children with additional needs. The charity is made up of Parents, a Speech and Language Therapist, and Additional Support Needs Class Teachers. It is important to us as a charity to have a committee and volunteers that are passionate about supporting the charity's aims and have a range of experiences and skills. We particularly want to have input from parents/carers of children with additional needs.

Finance

There has continued to be wonderful involvement and support from the local community for Inclusive Orkney and the families we support. Various donations and fundraising have allowed us to continue to fund our expanding range of activities. Expenses for the 2024/2025 period were largely for the purchase of toys and equipment for our weekend club and for the hire of spaces to host our weekend club, picnics or parents/carers events.

Analysis of Income for 2024/2025

Donations and Fundraising	£16,596
Weekend Club Donations	£557
Total	£17,153

Analysis of Expenditure for 2024/2025

Weekend Club and Club Activities	£9312
Raising Funds	£982
Total	£10,294

Funds as at 31.03.2025

Restricted - No restricted funds this year

Unrestricted - £26,926

Achievements and Performance

Weekend Club

Our weekend club, which continues to run monthly on the first Sunday morning of each month, is seeing an increase in the number of families attending, including many new faces which has been lovely. In the future we would like to offer two weekend clubs a month but the cost of hire for the space and the demand on volunteers time is a huge consideration in this happening.

We have been incredibly fortunate to have a wonderful collection of volunteers who come to support the children in their play at the weekend club. We also have a range of volunteers who have very kindly offered to lead activities at the weekend club.

The club offers a range of activities for children to engage in throughout the session and the informal nature of the session means children engage in most of the activities during the hour and a half session. Activities on offer include adult led craft and baking activities, construction, small world play, sensory play and outside play.

We have recently started hiring the sensory room space in the venue we hire and this has been a popular and beneficial addition to the weekend club session as it allows children and adults to have a bit of a sensory break if they are feeling over-whelmed in the larger space.

Family Picnic

In recent years we have established an annual Inclusive Orkney Picnic in July which is well attended. We continue to host our picnic in the same venue that we hold our Weekend Club as it offers a lovely secure outside space (as well as inside space in case it rains) and is familiar to the families we work with. The families we work with often state that holidays and weekends can at times be tricky due to the lack of routine and therefore we try to put in place a range of activities throughout the holidays (especially the summer) for families to pop along to.



Holiday Activities

We used various funding streams to put in place some holiday time activities. We worked with local organisations/businesses to provide opportunities for some of our families to access horse riding sessions (Peedie Ponies), visit a local animal centre (Fern Valley), have fun at the soft play area (Well Park Garden Centre) and engage in some art and craft work by painting their own ceramics (Aal Fired Up). We had very positive feedback from parents about these different sessions.

Term Time Activities

We have found that soft play sessions, inflatable sessions and swimming pool sessions are very successful for many of our children and families and as such we wanted to provide them with regular access to these activities. We have begun funding ASN inflatable, soft play and swimming pool sessions that run monthly during the term time and are fully funded by us.

Parents/Carers Get Togethers

As well as supporting children we recognise the importance of providing times and activities for parents and carers to get together and have a little fun too. In the last year we have arranged several parent/carers get togethers.

Christmas and New Year Parties

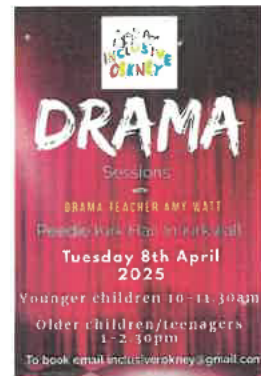
We are aware that the holiday period can be a tricky time for many of our families and we wanted to provide some activities that would not be as overwhelming as other Christmas parties may potentially be. We have for the last couple of years held Christmas Parties. We have two separate parties in order to allow everyone who wants to attend to do so without having each party too busy with people. At our parties we hire two quite large spaces with bouncy castles in one space and the other space being used for Christmas themed activities.

Working with Orkney College

We continue to be keen to deliver more opportunities for slightly older children (12-18 years). After our work with Orkney College putting in place some cooking sessions the previous year we were keen to look for other sessions we could arrange for our older children. We began discussions with the college around skill sessions in dyke building and furniture making which we arranged to take place later in 2025.

Drama Sessions

We were very fortunate to have a trained Drama Teacher offer her time to run a Drama session for our families. The children all thoroughly enjoyed the session and we hope to offer similar sessions in the future.



Zumba Session

One of our parents very kindly offered to run a family Zumba session. This was great fun and the children loved having the big gym space to move around in.

Fundraising

We continue to work to secure funding to help us to further develop and deliver support related to our key aims. Below are some of the fundraising activities we have undertaken.

County Show

Having a stall at the County Show has become an annual fundraising fixture for us. The stall has different activities including a Bottle Stall, Raffle, Guess the Sweeties in the Jar, and games for children. We have many of our volunteers come along to work on the stall throughout the day.

Coffee Morning

Another of our annual fundraising events is our Coffee Morning. The atmosphere at these mornings is always lovely and we are always overwhelmed by the wonderful baking that is donated to us by the people throughout the community here in Orkney.

Like all of our events our volunteers very kindly donate a lot of their time to help us run the event. Alongside the coffee morning we had a raffle and a Guess the Weight of the Cake, with the cake being made by one of our families.

Bingo Evening

In March 2025 we held our very first bingo evening. The evening was a huge success, being well attended and raising money for the charity. We served some food and had a raffle.



Working with a Local Company

We continue to be given wonderful support from a local business called Hestacraft. The lady who owns Hestacraft has created a special one off design for sale and she very kindly gives Inclusive Orkney a percentage of each sale of the design.

We are incredibly grateful for the time and generosity of Hestacraft.

AGM

We continue to offer a video link for those people who are unable to attend our AGM in person. At the AGM we talk through our accounts and share the report about the charity's achievements over the last year.

Volunteers

We have been incredibly lucky to have more people offer their time through volunteering. The success of the charity relies heavily on our volunteers and we are very grateful to each and everyone of them. As mentioned above we have been very fortunate to have a number of our volunteers offer to help lead activities at our weekend club which has been super.

Future Plans

In the next year Inclusive Orkney aims to:

- Work with others in the local community to further develop robust support and signposting for children with additional needs and their families.
- Continue to deliver weekend clubs that are relaxed, inclusive, friendly and deliver positive experiences for all who come along.
- Continue to put in place a range of parents/carers evenings and activities.
- Develop sessions for older children working with other agencies i.e. local library, college.
- Continue to explore funding streams
- Work in partnership with others to provide Easter, Summer and October holiday activities for children with additional support needs.
- Continue to run our annual events such as the Family Picnic in the summer holidays and the Christmas parties in December.
- Continue to raise funds through events such as Coffee Mornings, County Show and Bingo Night.

Declaration

Signed on behalf of the charity trustees:

Karin Spence

Print name

KARIN SPENCE

Designation CHAIR

Date 18.12.25