

Friends of Sanday Kirk Ltd

Scotland · Charity number SC052637

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2023-06-22
Register	View on the OSCR register

Contact

Address	Noutland Sanday Orkney KW17 2BP
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Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of citizenship or community development', 'the advancement of the arts, heritage, culture or science', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

What the charity does: FOSK was established to preserve the island's architectural heritage by restoring and maintaining the historic buildings while transforming it into a sustainable community facility.

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

Objectives: 4.1 The Company's main Purpose is consistent with furthering the achievement of sustainable development. The Company's 4.1.1 To establish and maintain a community space for activities including musical events, craft and educational workshops, exhibitions and social functions 4.1.2 To advance the education of the public in Sanday and elsewhere in the history of Sanday Kirk and the historical, cultural and social development of the local community. 4.1.3 To maintain the building of Sanday Kirk and preserve its heritage for the benefit of the community 4.1.4 To use the Kirk building as a community resource for artistic, cultural, educational and social activities within the spirit of the building's historical use 4.1.5 To carry out any other activities in furtherance of the above objects

Geography

- **Main operating location:** Orkney Islands
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£-2,493	£11,254	-	0
2024-09-30	£14,715	£2,317	-	0

Friends of Sanday Kirk Ltd

Scotland - Charity number SC052637

Accounts

Charity Registration No SC052637.

Company Registration No. SC743267 (Scotland)

FRIENDS OF SANDAY KIRK LIMITED
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

FRIENDS OF SANDAY KIRK LIMITED
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Elizabeth C Brown Magdalena Macdonald Heather M Collinson Maria D Hinchliffe – resigned 06/11/24 Frances E Coy Dorothy Learmonth Hayley Dodd – resigned 06/11/24 Ilse Collinge Fiona Asquith – resigned 24/04/25 Annie O'Donnell Timothy Morrison – appointed 24/04/25 Helen Nickells – resigned 06/11/24
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Charity Number	SC052637
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Company Number	SC743267
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Registered Office	Noutland Sanday Orkney Scotland KW17 2BP
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Independent examiner	Voluntary Action Orkney 6 Bridge Street Kirkwall Orkney KW15 1HR
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FRIENDS OF SANDAY KIRK LIMITED
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 25

The trustees present their report and accounts for the year ended 30 September 2025

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, applicable law and the requirements of the Statement of Recommended Practice applicable of charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Structure, governance and management

The charity is a company limited by guarantee and a registered Scottish Charity. It is governed in accordance with its articles of association.

The trustees, who are also the directors for the purposes of company law, and who served during the year were:

Elizabeth C Brown
Magdalena Macdonald
Heather M Collinson
Maria D Hinchliffe – resigned 06/11/24
Frances E Coy
Dorothy Learmonth
Hayley Dodd – resigned 06/11/24
Ilse Collinge
Fiona Asquith – resigned 24/04/25
Annie O'Donnell
Timothy Morrison – appointed 24/04/25
Helen Nickells – resigned 06/11/24

The Trustees may, from time to time, and at any time, appoint any member of the company as a trustee to fill a vacancy. At each AGM one-third of the elected trustees shall retire from office; a retiring elected trustee shall be eligible for re-election after one term of office, but no trustee can serve more than two consecutive terms of office.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of winding up.

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and activities

The Company's main purpose is consistent with furthering the achievement of sustainable development, to establish and maintain a community space for activities including musical events, craft and educational workshops, exhibitions and social functions, to advance the education of the public in Sanday and elsewhere in the history of Sanday Kirk and the historical, cultural and social development of the local community, to maintain the building of Sanday Kirk and preserve its heritage for the benefit of the community, to use the Kirk building as a community resource for artistic, cultural, educational and social activities within the spirit of the building's historical use and to carry out any other activities in furtherance of the above objects.

Achievements and performance

The financial year 2024/2025 has seen a heartening increase in momentum for Friends of Sanday Kirk Ltd. Following our transition to legal ownership, the Kirk is steadily establishing itself as the Gathering Ha' for the island. While still in the early stages of development, we are seeing a consistent rise in bookings as the community begins to embrace the space. In 2025 we successfully delivered an innovative Easter Fest and a second Christmas Tree Spectacular. Our monthly games nights have become a popular fixture in the island calendar and the Kirk's potential as a versatile venue is becoming clear, becoming a go-to base for band practices, concerts, fitness classes, and various art and craft workshops. The building remains a dedicated space for religious practice on the island, hosting weekly services and providing a dignified venue for funerals and life events.

The Kirk serves as an excellent catalyst for community wealth building and inter-group collaboration. A prime example of our impact is the hugely successful Stained Glass Window project, which involved 108 community members and was officially completed in May with a public presentation by the artist in charge, Shona McInnes. This initiative empowered the Men's Shed to learn a new craft; they now produce stained glass pieces for sale at the Sanday Community Craft Hub, generating much welcome revenue for both organisations. We anticipate the upcoming Community Mosaic will replicate this success as part of the "Tides of Time" creative trail, for which FOSK acted as the lead group to secure Creative Scotland funding for three local organisations. Additionally, we have successfully secured funding for the Sanday Cinema project, with the goal of screening movies in the Kirk next year. By offering physical space, securing multi-group funding, and facilitating skills-training, we can help ensure the Kirk functions as a hub that elevates the work of other community groups across Sanday.

We have designed the Kirk to be an accessible space for all, regardless of individual income or physical ability. Our activities demonstrate steady local support but this success is currently set against the challenge of a deteriorating structure. While dedicated volunteers have stepped forward to help with temporary repairs, these only offer short-term solutions to now realised fairly significant structural issues.

As custodians of the building and its place in our island heritage, FOSK remains committed to its protection and conservation. A major milestone this year was receiving full planning consent for our refurbishment works. This project includes a new roof and harling to make the building watertight, a significant interior uplift, and the installation of a ground-mounted solar PV system with battery storage for long-term sustainability. To ensure financial accountability, we undertook a rigorous procurement process involving a professional Quantity Surveyor and an architect. Five contractors were approached, and the resulting tender has been thoroughly scrutinised to ensure it aligns with heritage standards and market rates.

FOSK is now actively sourcing the necessary capital funding with comprehensive applications prepared and lodged with five funding bodies, the goal being to complete these works within the next financial year. We aim to finally replace temporary fixes with a permanent, high-quality solution and secure the Kirk's future as the heart of community life on Sanday. We are grateful to everyone who has stepped forward to support us over the past year.

Financial Review

Net outgoings resources for the year amounted to £13,747 (2024: incoming £12,389) largely due to the writing off of accrued grant funding which is no longer available.

FRIENDS OF SANDAY KIRK LIMITED

The charity ended the year with funds of £82,377 (2024: £96,124), which includes tangible assets with a book value of £98,348(2024: £62,763).

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent to £5,000. The directors consider reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

On behalf of the board of trustees

Elyahelt C Brown

Dated 26th March 2026

FRIENDS OF SANDAY KIRK LIMITED
STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees, who are also directors of Friends of Sanday Kirk Limited for the purposes of company law, are responsible for preparing the Trustees' Report and Accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the trust will continue on operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions contained within Part 15 of the Companies Act 2006 relating to small companies.

FRIENDS OF SANDAY KIRK LIMITED
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF FRIENDS OF SANDAY KIRK LIMITED

I report on the accounts of the trust for the year ended 30 September 2025, which are set out on pages 8-16.

Respective responsibilities of trustees and examiner

The 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 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 attention.

Basis of independent examiner's report

My examination is 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not express an audit opinion on the view given by the accounts. I have carried out such investigations as were necessary to enable me to form an opinion as to whether proper accounting records adequate for the purposes of the charity have been kept and whether the accounts of the charity were in accordance with the accounting records.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - (ii) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Account Regulations have not been met, or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Anne Stacey

Anne Stacey MAAT
Independent Examiner

6 Bridge Street
Kirkwall
Orkney
KW15 1 HR

13/04/26

Dated

FRIENDS OF SANDAY KIRK LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Incoming resources from generated funds					
Donations and legacies	3	5,062		5,062	5,045
Grants receivable for core activities	4	-	(10,588)	(10,588)	8,621
Activities for generating funds		3,033		3,033	1,049
Investment income		-			-
Total incoming resources		8,095	(10,588)	(2,493)	14,715
Resources expended	5				
Charitable Activities		2,587	8,523	11,110	2,217
Governance Costs		144	-	144	100
Total Resources Expended		2,731	8,523	11,254	2,317
Net (expenditure)/income for the year/Net movement in funds		5,364	(19,111)	(13,747)	12,398
Fund balances at 1 October 2024		5,022	91,102	96,124	83,726
Fund balances at 30 September 2025		10,386	71,991	82,377	96,124

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

FRIENDS OF SANDAY KIRK LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
PRIOR YEAR COMPARISONS

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Incoming resources from generated funds					
Donations and legacies	3	5,045	-	5,045	103
Grants receivable for core activities	4		8,621	8,621	88,930
Activities for generating funds		1,049	-	1,049	-
Investment income		-	-	-	-
Total incoming resources		6,094	8,621	14,715	89,033
Resources expended	5				
Charitable Activities		969	1,248	2,217	5,247
Governance Costs		100	-	100	60
Total Resources Expended		1,069	1,248	2,317	5,307
Net (expenditure)/income for the year/Net movement in funds		5,025	7,373	12,398	83,726
Fund balances at 1 October 2023		(4)	83,730	83,726	-
Fund balances at 30 September 2024		5,021	91,103	96,124	83,726

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

FRIENDS OF SANDAY KIRK LIMITED

BALANCE SHEET
AS AT 30 SEPTEMBER 2025

		2025	2024
	Notes	£	£
Fixed Assets			
Tangible assets	9	<u>68,348</u>	<u>62,763</u>
		68,348	62,763
Current Assets			
Stock		-	-
Debtors	10	1,267	-
Accrued income		255	28,067
Cash at bank and in hand		<u>12,942</u>	<u>5,431</u>
		14,464	33,498
Creditors: amounts falling due within one year	11	<u>(435)</u>	<u>(137)</u>
Net current assets		<u>14,029</u>	<u>33,361</u>
Total assets less current liabilities		<u>82,377</u>	<u>96,124</u>
Deferred income		-	-
Net Assets	12	<u><u>82,377</u></u>	<u><u>96,124</u></u>
Income funds			
Unrestricted funds		10,386	5,021
Restricted funds		<u>71,991</u>	<u>91,103</u>
		<u><u>82,377</u></u>	<u><u>96,124</u></u>

The company is entitled to exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2025. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of the affairs of the company as at the end of the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The accounts were approved by the Board on 26th March 2026

Elysa C Brown

Trustee, Company registration No. SC743267

1 Accounting Policies

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's memorandum and articles of association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2022). The charity is a public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provision in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statement has been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the same time of the donation.

Donations, legacies and other forms of voluntary income are recognised as incoming resources in the Statement of Financial Activities (SOFA) when receivable, except insofar as they are incapable of financial measurement. The value of services provided by volunteers has not been included in these accounts.

Grants, including grants for the purchase of fixed assets, are recognised in full in the SOFA in the year in which they are receivable. Grants relating to future accounting periods are deferred.

Incoming resources from services are included when receivable.

1 Accounting policies

(Continued)

1.5 Resources expended

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

Cost of generating funds comprises the costs associated with attracting voluntary income and the costs of fundraising events.

Charitable expenditure comprises those costs incurred in the delivery of the charity's activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities, those costs of an indirect nature necessary to support them, and governance costs which include those costs associated with meeting the constitutional and statutory requirements of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Buildings 50 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdraft. Bank overdrafts are shown within borrowing in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

FRIENDS OF SANDAY KIRK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and Legacies

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Donations and gifts	5,062	-	5,062	5,045	-	5,045
	5,062	-	5,062	5,045	-	5,045

FRIENDS OF SANDAY KIRK LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

4 Grants receivable for core activities

	2025	2024
Orkney Islands Council – Culture Fund	-	868
Sanday Development Trust – Food Poverty Fund	-	161
Voluntary Action Orkney – Community Mental Health & Wellbeing Fund	3,631	292
Greener Orkney	-	200
Orkney Local Action Group (Community Led Local Development)	-	6,600
Sanday Community Council	-	250
Sanday Development Trust	-	250
	3,631	8,621

Included in restricted grants is the write off of funding accrued in 22/23 & 23/24 which is no longer available £14,219.

5 Total resources expended

	Dep'n 2025 £	Other Costs 2025 £	Total 2025 £	Dep'n 2024 £	Other Costs 2024 £	Total 2024 £
Charitable Activities	1,255	9,855	11,110	-	2,217	2,217
Governance costs	-	144	144	-	100	100
	1,255	9,999	11,254	-	2,317	2,317

Governance costs include amounts charged by the independent examiner of £144 (2024: £100)

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. 2 trustee received reimbursed expenses of £738 during the year (2024:2 trustees, £330).

7 Employees

There were no employees during the year

8 Taxation

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

FRIENDS OF SANDAY KIRK LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

9 Tangible fixed assets

	Land and Buildings £	Total £
Cost		
At 1 October 2024	62,763	62,763
Additions	<u>6,840</u>	<u>6,840</u>
At 30 September 2025	<u>69,603</u>	<u>69,603</u>
Depreciation and impairment		
At 1 October 2024	-	-
Depreciation charged in the year	<u>1,255</u>	<u>1,255</u>
At 30 September 2025	<u>1,255</u>	<u>1,255</u>
Carrying amount		
At 30 September 2024	<u>62,763</u>	<u>62,763</u>
At 30 September 2025	<u>68,348</u>	<u>68,348</u>

Prior year comparison	Land and Buildings £	Total £
Cost		
At 1 October 2023		
Additions	<u>62,763</u>	<u>62,763</u>
At 30 September 2024	<u>62,763</u>	<u>62,763</u>
Depreciation and impairment		
At 1 October 2023	-	-
Depreciation charged in the year	<u>-</u>	<u>-</u>
At 30 September 2024	<u>-</u>	<u>-</u>
Carrying amount		
At 30 September 2023	<u>-</u>	<u>-</u>
At 30 September 2024	<u>62,763</u>	<u>62,763</u>

FRIENDS OF SANDAY KIRK LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

10 Debtors

	2025	2024
	£	£
Debtors	1,267	
Accrued income	255	28,067
	1,522	28,067

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	435	137
	435	137

12 Analysis of net assets between funds

Fund balances at 30 September 25 are represented by:

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Tangible fixed assets	-	68,348	68,348	-	62,763	62,763
Current assets	10,571	3,893	14,464	5,158	28,340	33,498
Creditors	(185)	(250)	(435)	(137)	-	(137)
	10,386	71,991	82,377	5,021	91,103	96,124