Birsay Heritage Trust - SCIO

Accounts for the year ended 31 March 2026

Birsay Heritage Trust - SCIO

Trustees' Report for the year ended 31 March 2026

Scottish Charity Number SC027642

Trustees

R Ballantyne	
G Barr	
L Benston	
K Dick	
M Hay	
A Mathison	Resigned - 13th January 2026
A Morley	
K Ross	
R Scarth	
N Shearer	
W Shearer	Resigned - 18th September 2025
D Tullock	

Contact Address

c/o Barony Mill
Birsay
Orkney
KW17 2LY

Charitable Purposes

The trust was founded to continue the preservation of the historical, cultural and natural heritage of the parish of Birsay and to advance the education of the public in the history, culture, natural history and other features of life in the parish of Birsay, Orkney. The charity changed to a SCIO on 8th April 2013.

Activities and Achievements

The trust continued to operate the Barony Mill as a tourism and educational project. The trust owns and operates HMS Tern as a visitor attraction and wartime heritage site. The trust also owns and preserves the St Magnus Church in Birsay and has also embarked on a project to replace the iconic Birsay Whalebone staute. Kind support has been given by Orkney Islands Council in furtherance of these activities.

Reserves

The deficit for the year £984 has decreased the reserves to £111,740, all of which are unrestricted.

On behalf of the trustees

K Dick
Trustee



15th September 2026

Birsay Heritage Trust - SCIO

Balance Sheet as at 31 March 2026

2025		2026
£ 2,475	HMS Tern	£ 6,475
7,554	Plant and Machinery	7,554
1,007	Fixtures and Fittings	1,007
100	Investments	100
11,136		15,136
31,523	Stock	26,897
3,398	Sundry Debtors - Meal sales	6,761
6,438	- VAT	405
14,002	- Grants Receivable	-
-	- Orkney Bere Profit Distribution	10,371
-	- Gift Aid Receivable	957
2,766	- Prepayment	812
48,298	- Loan Orkney Bere Limited	48,298
	Cash at Bank:-	
39,783	Current Account	18,074
£ 157,344		£ 127,711
859	Cash on Hand	1,384
158,203		129,095
37,938	Deduct - Creditors	5,536
5,112	- PAYE and Wages	6,135
2,429	- Accruals	5,684
£ 112,724		£ 111,740
	Represented by:-	
£ 97,257	Reserves Brought Forward	£ 112,724
15,467	Surplus (Deficit) for year	(984)
£ 112,724		£ 111,740

The above account has been approved by the Trustees and signed on their behalf on 15th September 2026 by :-

K Dick
Trustee

Birsay Heritage Trust - SCIO

Statement of Financial Activities
for year ended 31 March 2026

2025		2026
£		£
	Incoming resources from generated funds	
128,626	Donations and grants	48,126
68,825	Activities for generating funds	103,762
1,705	Bank Interest	2,653
199,156	**Total incoming resources**	154,541
	Resources expended	
	Costs of generating funds	
90,196	Trading Costs	114,811
	Charitable activities	
93,493	Other costs of charitable activities	40,714
183,689	**Total resources expended**	155,525
15,467	**Net (expenditure)/income for the year/ Net movement in funds**	(984)
97,257	Fund balances at 1 April 2025	112,724
112,724	**Fund balances at 31 March 2026**	111,740

All funds are unrestricted

Birsay Heritage Trust - SCIO

Notes to the Accounts for the year ended 31 March 2026

1 Basis of Accounting

These accounts have been prepared on the accruals basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Trust.

3 Governance Costs

	2026	2025
Hire of Hall for AGM	**28**	34

4 Conversion to SCIO

The Charity changed from an unincorporated Trust to an SCIO on the 8th April 2013.

5 Birsay Whalebone Project

During the year, the trust embarked on a project to commemorate the iconic Birsay Whalebone statue with a bronze replica. The Birsay Whalebone is the emblem of the trust and was irretrievably damaged in a storm in 2023.

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Income and Expenditure Account for the year ended 31 March 2026
Combined

INCOME			EXPENDITURE		
2025		2026	2025		2026
£5,672	OIC Grant	£5,785	£59,936	Wages	£66,141
11,031	Entry Fees	12,655	1,252	Electricity	1,299
46,136	Meal Sales	51,276	697	Telephone	942
4,415	Carriage on Sales	5,289	1,505	Grain Purchase	2,076
18,014	Merchandise	33,113	578	Net Production Costs	5,354
1,705	Bank Interest	2,653	21,144	Product Purchase	32,101
310	Memberships	215	2,759	Sacks and Consumables	3,881
20,792	Gift Aid Donation	24,327	1,788	Insurance	1,842
27,611	Donations	12,277	19,230	Equipment and Repairs	5,313
250	Rental Income	775	2,357	Printing, Copying and Adverts	6,761
63,520	Grants	5,737	331	Subscriptions	307
-	Events	440	798	Payroll Fee	840
			4,274	Freight	5,259
			171	Hall Hire and AGM	274
			1,780	Mileage	1,029
			-	Travel	119
			1,077	Sundry	1,223
			64,012	Consulting	20,765
			183,689		155,526
			15,767	Surplus (Deficit) for year	(984)
£199,456		£154,542	£199,456		£154,542

Birsay Heritage Trust - SCIO

Independent Examiner's Report to the Trustees of Birsay Heritage Trust - SCIO

I report on the accounts of the charity for the year ended 31 March 2026.

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. 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 Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounts 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 for 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 examiners 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 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.

4 Broad Street, Kirkwall, Orkney

Charles W. Flett

Charles W Flett CA
15th September 2026