

APPENDIX 3



Scottish Charity Regulator

Independent examiner's report on the accounts		v2																		
Report to the trustees/members of	Charity name ORKNEY STREET PASTORS																			
Registered charity number	SC 043821																			
On the accounts of the charity for the period	<table border="1"> <thead> <tr> <th colspan="3">Period start date</th> <th colspan="3">Period end date</th> </tr> <tr> <th>Day</th> <th>Month</th> <th>Year</th> <th>Day</th> <th>Month</th> <th>Year</th> </tr> </thead> <tbody> <tr> <td>1st</td> <td>JAN</td> <td>2025</td> <td>31st</td> <td>DEC</td> <td>2025</td> </tr> </tbody> </table>		Period start date			Period end date			Day	Month	Year	Day	Month	Year	1st	JAN	2025	31st	DEC	2025
Period start date			Period end date																	
Day	Month	Year	Day	Month	Year															
1st	JAN	2025	31st	DEC	2025															
Set out on pages	1 to 3 (remember to include the page numbers of additional sheets)																			

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) 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 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 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 ~~other than that disclosed on the attached page*~~

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.

Signed:

Name:

JANE COOPE

Date:

3-3-26

Relevant professional qualification(s) or body (if any):

Address:

**MARLBOROUGH
GLAITNESS RD
KIRKMAN
KW15 1TN**

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

Orkney Street Pastors

Expenditure

Year to end December 2025

Date	Cheque number	Receipt ref	Paid to	Amount	Uniforms	Equipm't	Delivery charge	Stationary postage	Training	VAO subscription	Admin	Details
23-Feb	000246	498	Ascension Trust (Scotland)	200.00							200.00	4 th Quarter 2024
	000247	490-2	B Cockerham	33.33		24.34		8.99				lollies, provisions, stamps
	000247	493-5	B Cockerham	40.20		28.20		12.00				card, ink, lollies
	000247	496-7	B Cockerham	110.44		110.44						Flip-flops & lollies
24-March	000247	499,500,2,3	B Cockerham	73.04		47.09		25.95				Return flips, card, mobile, lollies
23-April	000248	504	Ascension Trust (Scotland)	200.00							200.00	1 st Quarter 2025
14-June	000249	505-07	B Cockerham	86.29	55.20	31.09						Lollies, refresh'ts & fleece
26-July	000251	508-11	B Cockerham	170.99		170.99						Lollies, mob phone, flip-flops
26-July	000252	512	Voluntary Action Orkney	15.00						15.00		
26-July	000253	513	Ascension Trust (Scotland)	200.00							200.00	2 nd Quarter 2025
09-Aug	000254	515	Access Insurance	69.20							69.20	Pers. Accident insurance
11-Sept	000257	514,516-20		175.73		155.14	16.80	3.79				Lollies, ruc-sacks & refreshAGM
11-Sept	000256	521	B Cockerham	36.00		36.00						Room hire for AGM
10-Oct	000259	522-25	B Cockerham	84.04		81.40		2.64				Printer ink, signs, mob & lollies
10-Oct	000258	526	B Cockerham	128.00					128.00			4 courses for 2 people
27-Oct	000260	527	Ascension Trust (Scotland)	200.00							200.00	3 rd Quarter 2025
25-Nov	000261	528-35	B Cockerham	179.47	71.81	51.20		24.46	32.00			Stamps, cards, lollies, 2 courses, mob
20-Dec	000262	536-9	B Cockerham	41.95		41.95						Water, lollies & mobile
			Total expenditure	2,043.68	127.01	777.84	16.80	77.83	160.00	15.00	869.20	2,043.68

Signed



Orkney Street Pastors

Income

Year to end of December 2025

Date	Credit No	Details	Amount	Private donations	Corporate donations	Training donations	Bank interest	Gift Aid	
06-Jan		Kirkwall Vaptist Church	600.00		600.00				
20-Feb		East Church of Scotland-receipt 501	600.00		600.00				
28-March		Interest	10.77				10.77		
16-June		Stromness Baptist Church	500.00		500.00				
27-June		Interest	10.25				10.25		
11-July		Colin Gunn	60.00	60.00					
27 -Aug	000099	Cash donations + cheque	101.00	101.00					
29-Sept		Interest	9.89				9.89		
13-Oct		Orkney Quaker Meeting	100.00		100.00				
12-Dec		Life Church Orkney	500.00		500.00				
30-Dec		Interest	7.95				7.95		
		Total income	2,499.86	161.00	2,300.00	0.00	38.86	0.00	0.00
									2,499.86

Signed



Orkney Street Pastors

Year to end December 2025

	Year to end of Dec 2025	Year to end of Dec 2024
<u>Income</u>	£	£
Private donations	161.00	163.80
Corporate donations	2,300.00	1,400.00
Training donations	0.00	0.00
Bank interest	38.86	51.70
Gift Aid	0.00	164.20
Other	0.00	
Total	2,499.86	1,779.70
<u>Expenditure</u>		
Uniforms	127.01	1,089.96
Equipment	777.84	349.15
Delivery charges	16.80	40.79
Stationary/postage	77.83	6.80
Training	160.00	187.42
VAO subscription	15.00	15.00
Administration	869.20	800.00
Other	0.00	
Total	2,043.68	2,489.12
Surplus/deficit for year	456.18	-709.42
Brought forward	2851.71	3561.13
Cheque outstanding	41.95	
Carried forward	3,349.84	2,851.71

Signed

