

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024
for
The Ness of Brodgar Trust (SCIO)

The Ness of Brodgar Trust (SCIO)

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for the year ended 31 March 2024

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The Ness of Brodgar Trust (SCIO)

Report of the Trustees **for the year ended 31 March 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Trust was incorporated as a SCIO on 29 May 2014.

The Trust's purposes are to advance education, heritage and culture for people of all ages, backgrounds and levels of capability from anywhere in the world through the pursuit of archaeological activities, in the widest possible ways, at the Ness of Brodgar and its environs.

The Ness of Brodgar Trust (SCIO)

Report of the Trustees for the year ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The year ended 31 March 2024 has been a very busy and productive year and the following report details much of what has been undertaken and achieved.

In the year ended 31 March 2024 the Trust continued excavation at the Ness of Brodgar as previous years, working in 3 main Trenches to further uncover the outstanding archaeology of this monumental Neolithic complex. A large cohort of volunteer diggers worked over 8 weeks, with a team of paid supervisory staff leading the work on increasingly complex and delicate archaeological deposits as we reached the floors of the structures currently open. Work on Structure 27, Trench T continued to demonstrate the unique and exquisite stone construction of this large building but more has to be done to allow for conclusions about its purpose to be arrived at and to date it, and it will be a major focus for work in the final excavation season at the Ness, in 2024. The recovery of samples of wood from the collapse/demolition layers within Structure 27, including part of large plank (potentially part of a roof timber), will further enhance our understanding of the use of timber in Neolithic Orkney. In Trench J where the earliest building so far encountered is being excavated, Structure 5, more evidence was uncovered as to its complex history and emphasised its early Neolithic pedigree. In the main Trench P, excavation was continued on Structures 1, 8, 10 and 12 where primary phase floor levels are being investigated. Earlier buildings under all of these structures were further revealed: in particular the nature of Structure 20 which underlies Structure 10 was clarified and proved to be yet another pierced building probably contemporary with the other major later pierced structures. Stringent sampling strategies continued to be applied including those for micromorph and XRF studies.

Post-excavation work continued throughout the year. An ongoing MRes by [REDACTED] into multi hollow cobbles was concluded and he has made a PhD application for further study into the worked stone assemblage at the Ness. MRes work continued on the Loch of Stenness pollen cores, and a further MRes began, reviewing the burnt bone assemblage from Str 8. The PhD looking at Str 8 carbonised plant remains progresses and a further PhD commenced looking at enriching visitor experience with prehistory. The Chemarch Project continued with the analysis of residues on over 400 samples of pottery, as did collaboration with Trinity College, Dublin on cattle DnA. Undergraduate study also looked at the pillow stones from the Ness.

The site's remarkable GIS- build, the complex phasing of the site and all its contexts with matrices, and the work of supervisory staff writing up their structures have all progressed throughout the year, with material well in hand for all structures. The pot assemblage moved into a new phase of work, with a greater input from volunteers triaging material for specialist review. Work also, again, progressed on site records, scanning and digitalising large amounts of materials and standardising data entry. Volunteer help was vital to the pot project, to records work, washing bone for the MRes burnt bone project and 6 volunteers were at work most weeks throughout October to 31 March, plus another volunteer giving irreplaceable assistance with the Trust's on-line shop.

A large amount of time was spent working on a Heritage Lottery Fund application which was ultimately submitted on 27 March 2024, looking for £238,000 to appoint a webmaster to further improve and extend our very successful website, to appoint an Education Officer to take the Ness to both Orkney schools and others, and produce Ness-inspired learning material for use across the UK, to train volunteers in archaeological post-excavation skills for use on Ness material and in the future for other Orkney sites, to reach-out to other groups e.g. stone masons and farmers regarding the Ness and discoveries there and generally build a far-reaching outreach project to lead us into the Ness post -excavation period, including an art, films of the final season at the Ness and a graphic novel. .

A specialists' gathering was also held on 14 and 15 July 2023 to bring many of the post-excavation research team to the Ness to see where excavations have reached, and to spend time discussing the likely post-excavation projects and sources of funding for same which need to be pursued. The gathering was very positive, and much work has been done on bringing together definitive proposals for both AHRC and ERC grant applications to be made over the Summer of 2024. Other project discussions were also ongoing, and a far-reaching post-excavation plan clearly emerged - now all that needs done is to fund it.

Another major project running through the latter half of the year was the design and development of a major exhibition at Orkney Museum, to run from early May 2024 to late September 2024, Ness of Brodgar: Past Present and Future. Orkney Archaeology Society were generous funders of the new exhibition book, also titled Ness of Brodgar: Past, Present & Future, and will also fund a film of the exhibition.

The Ness of Brodgar Trust (SCIO)

Report of the Trustees for the year ended 31 March 2024

Fund raising, as ever, was a major undertaking throughout the year: on-site donations and shop sales, and other on-site fund-raising initiatives such as paid private site tours were successful over the summer of 2023 as were, additionally, on-line shop sales and donations generally from the public. One of the new lines for the final year of excavation, developed in the year ended 31 March 2024 has been a Ness t-shirt. Regular newsletters again were issued and these drive up mail-order purchases of all our on-line shop products. The Summer of 2024 is the final year of excavation at the Ness of Brodgar and from Christmas 2023 onwards, the Digger, Finds and Meet and Greet teams have been pulled together. There has been no shortage of volunteers, and the hope is that many visitors will join us and by their donations etc, help raise funds to see us forward into the post-excavation phase.

Online activity on our website continued to increase throughout the year, a large proportion of which is due to people planning site visits during the 2024 season. 2023 saw a record breaking 330,000 page views. This was also mirrored in social media activity, with increases in followers across the board (Instagram: 9.6k; Facebook: 8.8k; Twitter: 5.7k and Threads - a new platform: 2k).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Ness of Brodgar Trust is a SCIO whose membership is its Charity Trustees, who also constitute the Board of Trust.

Recruitment and appointment of new trustees

Trustees are individuals who all subscribe to the Trust's purposes and want to see them fulfilled. New members are co-opted at the AGM of the SCIO but most are the original members appointed at the setting up of the Trust.

REFERENCE AND ADMINISTRATIVE DETAILS

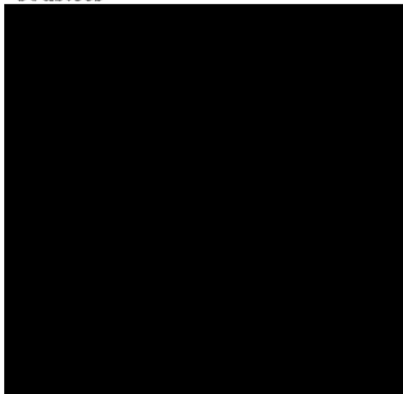
Registered Charity number

044890


Principal address

Lochview
Stenness
Stromness
Orkney
KW16 3JZ

Trustees



Independent Examiner


Foubister & Bain
4 Broad Street
Kirkwall
Orkney
KW15 1NX

The Ness of Brodgar Trust (SCIO)

Report of the Trustees
for the year ended 31 March 2024

Approved by order of the board of trustees on 11 November 2024 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
The Ness of Brodgar Trust (SCIO)**

Independent examiner's report to the trustees of The Ness of Brodgar Trust (SCIO)

I report to the charity trustees on my examination of the accounts of The Ness of Brodgar Trust (SCIO) (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

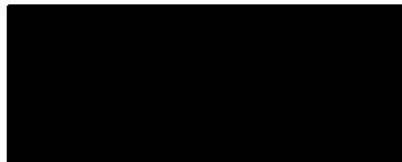
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Foubister & Bain
4 Broad Street
Kirkwall
Orkney
KW15 1NX

11 November 2024

The Ness of Brodgar Trust (SCIO)

**Statement of Financial Activities
for the year ended 31 March 2024**

		Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		90,626	10,000	100,626	117,811
Other trading activities	2	74,038	-	74,038	57,403
Investment income	3	1,170	-	1,170	522
Total		<u>165,834</u>	<u>10,000</u>	<u>175,834</u>	<u>175,736</u>
 EXPENDITURE ON					
Charitable activities					
Other Direct Costs		165,057	7,259	172,316	157,905
 NET INCOME		 777	 2,741	 3,518	 17,831
 RECONCILIATION OF FUNDS					
Total funds brought forward		353,340	28,229	381,569	363,738
 TOTAL FUNDS CARRIED FORWARD		 <u>354,117</u>	 <u>30,970</u>	 <u>385,087</u>	 <u>381,569</u>

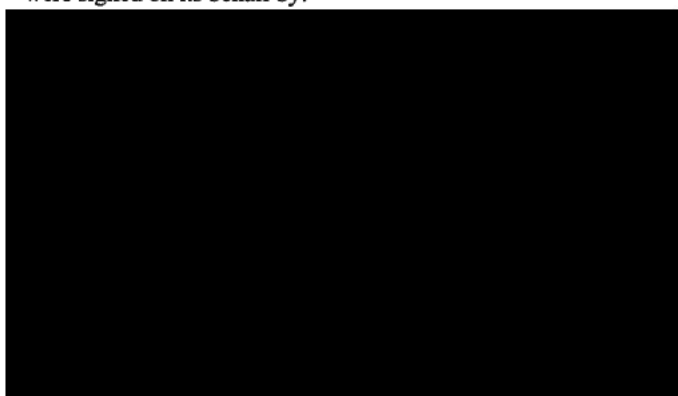
The notes form part of these financial statements

The Ness of Brodgar Trust (SCIO)

**Balance Sheet
31 March 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	5	150,000	-	150,000	150,000
CURRENT ASSETS					
Stocks	6	17,118	-	17,118	10,288
Debtors	7	2,872	-	2,872	-
Cash at bank and in hand		184,127	30,970	215,097	221,281
		<u>204,117</u>	<u>30,970</u>	<u>235,087</u>	<u>231,569</u>
NET CURRENT ASSETS		<u>204,117</u>	<u>30,970</u>	<u>235,087</u>	<u>231,569</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>354,117</u>	<u>30,970</u>	<u>385,087</u>	<u>381,569</u>
NET ASSETS		<u>354,117</u>	<u>30,970</u>	<u>385,087</u>	<u>381,569</u>
FUNDS	8				
Unrestricted funds				354,117	353,340
Restricted funds				<u>30,970</u>	<u>28,229</u>
TOTAL FUNDS				<u>385,087</u>	<u>381,569</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 November 2024 and were signed on its behalf by:



The Ness of Brodgar Trust (SCIO)

Notes to the Financial Statements **for the year ended 31 March 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

Income from donations and grants are recognised as incoming resources when receivable.

The value of services provided by volunteers has not been included.

Expenditure

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

All costs are allocated between the expenditure categories of the SOFA on a basis designated to reflect the use of the resource.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

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.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
On site and online book sales	58,886	41,392
Tour Income	15,152	14,771
TV Companies	-	1,240
	74,038	57,403

The Ness of Brodgar Trust (SCIO)

**Notes to the Financial Statements – continued
for the year ended 31 March 2024**

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	1,170	522
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 April 2023 and 31 March 2024	150,000
	<u> </u>
NET BOOK VALUE	
At 31 March 2024	150,000
	<u> </u>
At 31 March 2023	150,000
	<u> </u>

The property of Lochview was transferred to the charity in February 2016, by Orkney Heritage Society.

6. STOCKS

	2024	2023
	£	£
Stocks	17,118	10,288
	<u> </u>	<u> </u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	2,872	-
	<u> </u>	<u> </u>

The Ness of Brodgar Trust (SCIO)

**Notes to the Financial Statements - continued
for the year ended 31 March 2024**

8. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	353,340	777	354,117
Restricted funds			
Student Awards	14,981	(5,234)	9,747
C14 Dating	13,248	-	13,248
Woronwski Fund	-	7,975	7,975
	<u>28,229</u>	<u>2,741</u>	<u>30,970</u>
TOTAL FUNDS	<u>381,569</u>	<u>3,518</u>	<u>385,087</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	165,834	(165,057)	777
Restricted funds			
Student Awards	-	(5,234)	(5,234)
Woronwski Fund	10,000	(2,025)	7,975
	<u>10,000</u>	<u>(7,259)</u>	<u>2,741</u>
TOTAL FUNDS	<u>175,834</u>	<u>(172,316)</u>	<u>3,518</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	332,334	21,006	353,340
Restricted funds			
Student Awards	18,156	(3,175)	14,981
C14 Dating	13,248	-	13,248
	<u>31,404</u>	<u>(3,175)</u>	<u>28,229</u>
TOTAL FUNDS	<u>363,738</u>	<u>17,831</u>	<u>381,569</u>

The Ness of Brodgar Trust (SCIO)

**Notes to the Financial Statements - continued
for the year ended 31 March 2024**

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	165,640	(144,634)	21,006
Restricted funds			
Student Awards	10,096	(13,271)	(3,175)
TOTAL FUNDS	<u>175,736</u>	<u>(157,905)</u>	<u>17,831</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	332,334	21,783	354,117
Restricted funds			
Student Awards	18,156	(8,409)	9,747
C14 Dating	13,248	-	13,248
Woronwski Fund	-	7,975	7,975
	<u>31,404</u>	<u>(434)</u>	<u>30,970</u>
TOTAL FUNDS	<u>363,738</u>	<u>21,349</u>	<u>385,087</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	331,474	(309,691)	21,783
Restricted funds			
Student Awards	10,096	(18,505)	(8,409)
Woronwski Fund	10,000	(2,025)	7,975
	<u>20,096</u>	<u>(20,530)</u>	<u>(434)</u>
TOTAL FUNDS	<u>351,570</u>	<u>(330,221)</u>	<u>21,349</u>

The Ness of Brodgar Trust (SCIO)

**Notes to the Financial Statements - continued
for the year ended 31 March 2024**

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

The Ness of Brodgar Trust (SCIO)

**Detailed Statement of Financial Activities
for the year ended 31 March 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	90,722	106,746
Gift aid	9,334	10,315
Grants	570	750
	<hr/>	<hr/>
	100,626	117,811
Other trading activities		
On site and online book sales	58,886	41,392
Tour Income	15,152	14,771
TV Companies	-	1,240
	<hr/>	<hr/>
	74,038	57,403
Investment income		
Deposit account interest	1,170	522
	<hr/>	<hr/>
Total incoming resources	175,834	175,736
EXPENDITURE		
Charitable activities		
Rent	7,245	5,075
Postage	4,583	2,807
Printing, Stationery & Advertising	30,098	26,164
ORCA - excavation costs	-	2,500
Lochview costs	1,764	1,315
Site costs	2,464	729
Specialists Costs	50,742	48,512
Student Awards	5,234	13,271
Goods for resale	7,867	5,240
Travel & subsistence	1,622	700
OIC Recharge	59,502	50,613
	<hr/>	<hr/>
	171,121	156,926
Support costs		
Finance		
Bank charges	383	383
Governance costs		
Accountancy and legal fees	812	596
	<hr/>	<hr/>
Total resources expended	172,316	157,905
	<hr/>	<hr/>
Net income	3,518	17,831
	<hr/>	<hr/>

This page does not form part of the statutory financial statements