APPENDIX 2

Enter charity name below

Orkney Historic Boat Society

Enter SC No. below

SC044884

OSCR Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	06	April	2025		05	April	2026

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations (in	10388				10388	1862
Legacies	0				0	0
Grants	11240				11240	550
Receipts from fundraising activities	0				0	0
Gross trading receipts	0				0	0
Income from investments other than land and buildings (bank a/c interest)	138				138	224
Rents from land & buildings	0				0	0
Gross receipts from other charitable activities	649				649	4072
					0	
A1 Sub total	22415	0	0	0	22415	6708
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	0				0	0
Proceeds from sale of investments	0				0	0
A2 Sub total	0	0	0	0	0	0
Total receipts	22415	0	0	0	22415	6708
A3 Payments						
Expenses for fundraising activities	29				29	58
Gross trading payments	0				0	0
Investment management costs	0				0	0
Payments relating directly to charitable activities	12663				12663	8662
Grants and donations	0				0	0
Governance costs:					0	
Audit / independent examination	32				32	32
Preparation of annual accounts	0				0	0
Legal costs	0				0	0
AGM advert & room hire	0				0	30
					0	
A3 Sub total	12725	0	0	0	12725	8782
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	0				0	
Purchase of investments	0				0	
A4 Sub total	0	0	0	0	0	0
Total payments	12725	0	0	0	12725	8782
Net receipts / (payments)	9690	0	0	0	9690	-2074
A5 Transfers to / (from) funds					0	
Surplus / (deficit) for year	9690	0	0	0	9690	-2074

Orkney Historic Boat Society SC044884

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	26979				26979	29053
	Surplus / (deficit) shown on receipts and payments account	9690				9690	-2074
						0	0
						0	0
	Cash and bank balances at end of year	36669	0	0	0	36669	26979
	(Agree balances with receipts and payments account(s))	0	0	0	0	0	0

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	0	0

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	0	0	0

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	0	0

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	0	0

Signed by one or two trustees on behalf of all the trustees	Signature*	Print Name	Date of approval
	MG McLaughlin	Michael G McLaughlin	26/10/2026

Orkney Historic Boat Society SC044884

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the onjectives of the charity. There is only one Unrestricted Fund, and there are no Restricted Funds, so the Additional Notes (2) & Additional Notes (3) worksheets have been deleted.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

The funds are held between two bank accounts at Bank of Scotland. At financial year end, the balances were: Treasurer's Account £16216.21, Saver Account £20452.80

Orkney Historic Boat Society SC044884

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Trustee donations (30+30)	60				60	1062
Rory Anderson					0	200
W Annal (Falcon)					0	600
Robertson Trust	8892				8892	0
Anonymous	636				636	0
Vintage Club	500				500	0
Stromness Drama Club	200				200	0
Alison Moore Design	100				100	0
Total	10388	0	0	0	10388	1862
	0	0	0	0	0	0

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
VAO Small Grants	0				0	0
Orkney Islands Coucil	11240				11240	550
					0	
					0	
Total	11240	0			11240	550
	0	0			0	0

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Annual membership	192				192	140
Blue Door	0				0	2133
Northwest Passage talk & raffle	0				0	1024
HMRC Refund (Gift Aid since 20??	0				0	775
Donations at boat display at Pole Star Pier	0				0	0
Open Day & raffle	457				457	
					0	
					0	
Total	649	0	0	0	649	4072
	0	0	0	0	0	0

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Insurance (Premises & risk/trailers)	1739				1739	1679
Boat restoration materials & consumables	714				714	2320
VAO Annual Membership	15				15	15
Lorry hire / haulage	0				0	332
Premises set-up / maintenance / electricity	276				276	373
Equipment - A frame, workbenches, tools	929				929	1151
Misc expenses - website, domain name	43				43	239
Work for potential Boat Haven	8947				8947	2553
					0	
					0	
					0	
					0	
Total	12663	0	0	0	12663	8662
	0	0	0	0	0	0