REGISTERED COMPANY NUMBER: SC137449 (Scotland)
REGISTERED CHARITY NUMBER: SC012104

# Report of the Trustees and

# Unaudited Financial Statements

# for the Year Ended 31 March 2026

# for

# Orkney Blide Trust

# Orkney Blide Trust

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# Orkney Blide Trust

## Report of the Trustees
## for the year ended 31 March 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2026. 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**

Our Mission Statement states that we aim to promote, in partnership with other agencies, mental wellbeing in the community of Orkney through active personalised support focused on recovery, which encourages individuals to participate in, and contribute to, society on equal terms.

Thus our specific objectives, as stated in our constitution, are to:

a) Contribute to support structures within Orkney for people with Mental Health problems, and those who care for them, whilst promoting and exploring new ways of providing continued support.

b) Liaise with other voluntary and statutory organisations in the provision of services and facilities for people with Mental Health problems, their families, friends and carers, to improve mental health and quality of life.

c) To spread information and increase understanding about Mental Health throughout Orkney.

d) To ensure a programme of training, support and supervision is provided to all staff and volunteers in the organisation.

**Significant activities**

We work towards the achievement of these aims and objectives by:

a) Provision of a Drop-in Service, based at 54 Victoria Street in Kirkwall which is open 7 days a week, 365 days a year.

b) The Befriending Service that provides companionship to support people with mental health problems to increase their social network and participation in activities.

c) Community Mental Health support in the form of one to one meetings between members and their mental health support worker.

d) 'Active Blide' which encourages participation in sports, outdoor activities and 'Out and About' trips.

e) 'Therapeutic Blide' which encourages participation in a number of creative, artistic and therapeutic activities.

f) 'Purposeful Blide' which involves members and staff working alongside each other as equal partners and using their skills and knowledge to support the running of the Blide.

g) The Blide Young People project for the provision of Mental Health Support for Care Experienced young people age 16-25 and Young People who have experienced childhood adversity or had significant social work involvement,

h) Distress Brief Intervention (DBI) which is delivered in partnership with Penumbra, Police Scotland and SAS. DBI offers a timely (within 24 hours) connected and compassionate response to people who are experiencing distress.

i) Housing First for Youth which is delivered in partnership with OHAL and Women's Aid. HF4Y offers support to care experienced young people to maintain their first tenancy.

j) Upside is delivered on behalf of Sacro to provide voluntary throughcare to people released from custody, following short-term sentence or period on remand, returning to Orkney.

**Volunteers**

Our Befriending Service had 4 one to one befrienders with a further 2 people trained as befrienders and awaiting a match.

## ACHIEVEMENTS AND PERFORMANCE

### Charitable activities

From April 2025 to March 2026 we had an average of 657 people coming into our building each month (not including staff).

A total of 63 people joined in 2025/26 as compared to 85 the previous year and 86 in 2023/24 and on 31 March 2026 there were 260 active members (people who we were in contact with during the year or who joined within the year) which is no change from the previous year and 230 the 2023/24.

The long awaited garden room was completed in December 2025, this was paid for from a generous donation from Edrington.

### Investment performance

All monies in reserve are placed in instant access interest accounts (one of which is a 'Gold' account that pays a slightly higher interest rate).

### Internal and external factors

The Trust is reliant for its continued success on the funding received from Orkney Islands Council/NHS Orkney in relation to the Service Level Agreements for the Drop-in service, Community Mental Health support service and Befriending Service.

'Therapeutic' Blide and 'Active' Blide operated through funding secured from The National Lottery Awards for All and Mind On.

The café 'broke even' this year, this was mostly achieved due to the Blide receiving funding of £10,000 from OIC's CLD team through the No-one Left Behind (NOLB) funding to pay for some of the café staff.

The Young Peoples project activities and Shetland trip were funded by the Islands Cost Crisis Emergency Fund.

In addition, we received financial support under the Scottish Government Community Health and Wellbeing Fund administered by VAO for the Purposeful Blide project.

## FINANCIAL REVIEW

### Principal funding sources

The principal funding sources are Orkney Islands Council/NHS Orkney, Henry Duncan/Corra Foundation, the Robertston Trust, Housing First, The National Lottery Awards for All and the Community Mental Health and Wellbeing Fund.

Orkney Blide Trust received annual grants from Orkney Islands Council and NHS Orkney of £137,992. In addition we received funding from IJB for the continuation of the Orkney DBI service and for the Upside project we received funding from Sacro.

The trustees recognise the financial pressures faced by our statutory partners and are pleased that they continue to fund most of our core services.

We are very thankful to have received £15,206 during the year of donations and would like to extend a huge thank you to all of the people and organisations who donated to the Blide this year.

### Reserves policy

Orkney Blide Trust has a surplus of £10,768 for the year.

It is Orkney Blide Trust's policy to establish a level of financial reserve to cover 6 months operating costs. This will ensure the financial security of the organisation in the event of a funding crisis allowing it to meet its financial obligations in terms of employment law, and allow some time to look at alternative funding streams. The board considers this to be a prudent, reasonable and responsible financial strategy.

## FUTURE PLANS

Orkney Blide Trust is very much rooted in the community it serves and is committed to supporting the recovery of people in Orkney who experience mental health difficulties. Our members and the community recognise the excellent work that we do and have a good deal of respect and affection for 'The Blide'.

We hope to upgrade our aging database which will allow us to switch our remaining paper records to digital.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

Orkney Blide Trust is controlled by the Memorandum and Articles of Association which was adopted in Kirkwall in 1992, as amended in 2003.

### Recruitment and appointment of new trustees

Directors are drawn from amongst the members of the Trust and suitably experienced/qualified members of the Orkney Community who apply for membership and are accepted by the existing Board members, and are formally appointed by vote at the Annual General Meeting.

People who use the services provided by the Trust are encouraged to apply to be elected to the Board of Directors. Throughout this year, there have been several members represented on the Board.

Advisors to the Board are co-opted as needs require, and the Board may co-opt up to three additional directors during the course of the year.

### Organisational structure

The Board can have up to 12 members, with a minimum requirement of three members. Board meetings are held every 6 weeks, with sub-committees meeting between meetings of the full Board. The Service Director is responsible for the day to day management of the organisation, and is required to produce a 6 weekly report for all Board meetings.

### Induction and training of new trustees

All new board members receive a formal induction to the Blide Trust. They are also required to attend appropriate training on the roles and responsibilities of Board Membership, within six months of their appointment to the Board.

### Wider network

Orkney Blide Trust is an independent Orkney charity and is not affiliated to any national group. However, close links are maintained both with statutory agencies providing mental health services in Orkney, and the wider Third Sector.

Particular links are encouraged and nurtured with organisations who work with similar client groups so that organisational barriers do not interfere with the service and support offered to individuals.

### Related parties

Orkney Blide Trust receives referrals from local statutory agencies, other voluntary agencies, as well as from people who approach the Trust directly for support.

## REFERENCE AND ADMINISTRATIVE DETAILS

### Registered Company number

SC137449 (Scotland)

### Registered Charity number

SC012104

### Registered office

Laura Grimond House
54 Victoria Street
Kirkwall
Orkney
KW15 1DN

**Orkney Blide Trust**

**Report of the Trustees**
**for the year ended 31 March 2026**

**Trustees**
Jacqueline Argo
Daniel Gomez (resigned 11.3.26)
Christopher John Kelly
Gemma Merriman
Moyra Gordon
Stuart Allison
Linda Gask
John Manton (resigned 29.8.25)
Jamie Stevenson (resigned 21.1.26)
Beverly Larkin

**Company Secretary**
Alexander Nicholas Lovick

**Independent Examiner**
Charles W Flett
Foubister & Bain
4 Broad Street
Kirkwall
Orkney
KW15 1NX

Approved by order of the board of trustees on 28 August 2026 and signed on its behalf by:



Alexander Nicholas Lovick - Secretary

## Independent Examiner's Report to the Trustees of Orkney Blide Trust

I report on the accounts for the year ended 31 March 2026 set out on pages six to fifteen.

**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 (as amended). The charity's 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 my attention.

**Basis of the independent examiner's report**
My examination was 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 seeking explanations from you as 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 examiner's statement**
In connection with 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 to 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.

Charles W. Flett

Charles W Flett
The Institute of Chartered Accountants of Scotland

Foubister & Bain
4 Broad Street
Kirkwall
Orkney
KW15 1NX

28 August 2026

## Orkney Blide Trust

## Statement of Financial Activities
## for the year ended 31 March 2026

| | Notes | Unrestricted funds £ | Restricted funds £ | 2026 Total funds £ | 2025 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | | **34,704** | **270,164** | **304,868** | 265,308 |
| **Charitable activities** | | | | | |
| Deferred Capital Grants | | **14,512** | **-** | **14,512** | 14,512 |
| Other trading activities | 2 | **19,425** | **-** | **19,425** | 20,151 |
| Investment income | 3 | **7,311** | **-** | **7,311** | 11,026 |
| **Total** | | **75,952** | **270,164** | **346,116** | 310,997 |
| **EXPENDITURE ON** | | | | | |
| **Charitable activities** | | | | | |
| Salary Costs | | **39,522** | **200,361** | **239,883** | 257,893 |
| Training Costs | | **1,281** | **-** | **1,281** | 3,134 |
| Property Costs | | **977** | **34** | **1,011** | 8,551 |
| Administration Costs | | **20,065** | **73,108** | **93,173** | 101,891 |
| **Total** | | **61,845** | **273,503** | **335,348** | 371,469 |
| **NET INCOME/(EXPENDITURE)** | | **14,107** | **(3,339)** | **10,768** | (60,472) |
| **Transfers between funds** | 11 | **(3,339)** | **3,339** | **-** | - |
| **Net movement in funds** | | **10,768** | **-** | **10,768** | (60,472) |
| **RECONCILIATION OF FUNDS** | | | | | |
| Total funds brought forward | | **430,939** | **-** | **430,939** | 491,411 |
| **TOTAL FUNDS CARRIED FORWARD** | | **441,707** | **-** | **441,707** | 430,939 |

The notes form part of these financial statements

## Orkney Blide Trust

## Balance Sheet
## 31 March 2026

| | Notes | Unrestricted funds £ | Restricted funds £ | 2026 Total funds £ | 2025 Total funds £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 7 | **269,964** | - | **269,964** | 242,112 |
| **CURRENT ASSETS** | | | | | |
| Debtors | 8 | **4,061** | - | **4,061** | 6,089 |
| Cash at bank and in hand | | **347,956** | **54,135** | **402,091** | 427,107 |
| | | **352,017** | **54,135** | **406,152** | 433,196 |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 9 | **(7,299)** | **(54,135)** | **(61,434)** | (56,882) |
| **NET CURRENT ASSETS** | | **344,718** | - | **344,718** | 376,314 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | **614,682** | - | **614,682** | 618,426 |
| **ACCRUALS AND DEFERRED INCOME** | 10 | **(172,975)** | - | **(172,975)** | (187,487) |
| **NET ASSETS** | | **441,707** | - | **441,707** | 430,939 |
| **FUNDS** | 11 | | | | |
| Unrestricted funds | | | | **441,707** | 430,939 |
| **TOTAL FUNDS** | | | | **441,707** | 430,939 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements



continued...

## Balance Sheet - continued
## 31 March 2026

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 August 2026 and were signed on its behalf by:



Moyra Gordon - Trustee

## 1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Land and Buildings - 2% reducing balance

Plant and Machinery, etc - 25% reducing balance

Motor Vehicles - 5 years straight line

**Taxation**
The charity is exempt from corporation 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.

**Financial instruments**
The charitable company 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 charitable company's balance sheet when the charitable company 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.

Basic financial asset



continued...

## 1. ACCOUNTING POLICIES - continued

**Financial instruments**
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.

Classification of financial liabilities
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities
Basic financial liabilities, including creditors 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 business 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.

## 2. OTHER TRADING ACTIVITIES

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Other Receipts | 1,105 | 1,395 |
| Social Enterprise trading | 18,320 | 18,756 |
| | 19,425 | 20,151 |

## 3. INVESTMENT INCOME

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Deposit account interest | 7,311 | 11,026 |

## 4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Depreciation - owned assets | 30,155 | 15,904 |



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## 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

## 6. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | 2026 | 2025 |
|---|---|---|
| Full Time | **14** | 14 |

No employees received emoluments in excess of £60,000.

## 7. TANGIBLE FIXED ASSETS

| | Freehold property £ | Equipment £ | Fixtures and fittings £ |
|---|---|---|---|
| **COST** | | | |
| At 1 April 2025 | **354,011** | **19,163** | **77,536** |
| Additions | **-** | **3,420** | **53,865** |
| At 31 March 2026 | **354,011** | **22,583** | **131,401** |
| **DEPRECIATION** | | | |
| At 1 April 2025 | **124,276** | **18,463** | **77,244** |
| Charge for year | **4,595** | **1,030** | **13,540** |
| At 31 March 2026 | **128,871** | **19,493** | **90,784** |
| **NET BOOK VALUE** | | | |
| At 31 March 2026 | **225,140** | **3,090** | **40,617** |
| At 31 March 2025 | 229,735 | 700 | 292 |



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## 7. TANGIBLE FIXED ASSETS - continued

| | Motor vehicles £ | Computer equipment £ | Totals £ |
|---|---|---|---|
| **COST** | | | |
| At 1 April 2025 | **53,149** | **14,897** | **518,756** |
| Additions | - | **722** | **58,007** |
| At 31 March 2026 | **53,149** | **15,619** | **576,763** |
| **DEPRECIATION** | | | |
| At 1 April 2025 | **42,531** | **14,130** | **276,644** |
| Charge for year | **10,618** | **372** | **30,155** |
| At 31 March 2026 | **53,149** | **14,502** | **306,799** |
| **NET BOOK VALUE** | | | |
| At 31 March 2026 | - | **1,117** | **269,964** |
| At 31 March 2025 | 10,618 | 767 | 242,112 |

## 8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2026 £ | 2025 £ |
|---|---|---|
| Other debtors | **4,061** | 6,089 |

## 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2026 £ | 2025 £ |
|---|---|---|
| Social security and other taxes | - | 131 |
| Sundry creditors | **3,299** | 11,596 |
| Accruals and deferred income | **58,135** | 45,155 |
| | **61,434** | 56,882 |

## 10. ACCRUALS AND DEFERRED INCOME

| | 2026 £ | 2025 £ |
|---|---|---|
| H&I Enterprise Reserve | **10,150** | 10,515 |
| Property Grant Reserve | **162,825** | 168,440 |
| Motor Vehicle Reserve | - | 8,532 |
| | **172,975** | 187,487 |



continued...

## 11. MOVEMENT IN FUNDS

| | At 1.4.25 £ | Net movement in funds £ | Transfers between funds £ | At 31.3.26 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | **365,924** | **24,340** | **(4,235)** | **386,029** |
| Trading | **160** | **(1,056)** | **896** | **-** |
| Designated Fund | **64,855** | **(9,177)** | **-** | **55,678** |
| | **430,939** | **14,107** | **(3,339)** | **441,707** |
| **Restricted funds** | | | | |
| Money Matters | **-** | **(2)** | **2** | **-** |
| Other | **-** | **(701)** | **701** | **-** |
| Awards for All | **-** | **(2,116)** | **2,116** | **-** |
| VTC/UPSIDE | **-** | **(520)** | **520** | **-** |
| | **-** | **(3,339)** | **3,339** | **-** |
| **TOTAL FUNDS** | **430,939** | **10,768** | **-** | **441,707** |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | **45,476** | **(21,136)** | **24,340** |
| Trading | **28,476** | **(29,532)** | **(1,056)** |
| Designated Fund | **2,000** | **(11,177)** | **(9,177)** |
| | **75,952** | **(61,845)** | **14,107** |
| **Restricted funds** | | | |
| Drop In | **138,082** | **(138,082)** | **-** |
| Distress Brief Intervention | **29,459** | **(29,459)** | **-** |
| Money Matters | **2,500** | **(2,502)** | **(2)** |
| VAO | **4,414** | **(4,414)** | **-** |
| Other | **4,620** | **(5,321)** | **(701)** |
| Awards for All | **10,400** | **(12,516)** | **(2,116)** |
| VTC/UPSIDE | **6,562** | **(7,082)** | **(520)** |
| Housing First | **35,730** | **(35,730)** | **-** |
| Young People | **38,397** | **(38,397)** | **-** |
| | **270,164** | **(273,503)** | **(3,339)** |
| **TOTAL FUNDS** | **346,116** | **(335,348)** | **10,768** |



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## 11. MOVEMENT IN FUNDS - continued

**Comparatives for movement in funds**

| | At 1.4.24 £ | Net movement in funds £ | Transfers between funds £ | At 31.3.25 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General fund | 157,239 | 19,698 | 188,987 | 365,924 |
| Trading | 264 | (104) | - | 160 |
| Designated Fund | 76,631 | (11,776) | - | 64,855 |
| Therapeutic Blide | 206,066 | (17,079) | (188,987) | - |
| | 440,200 | (9,261) | - | 430,939 |
| **Restricted funds** | | | | |
| Housing Support | 8,763 | (8,763) | - | - |
| Drop In | 12,855 | (12,855) | - | - |
| Befriending | 11,649 | (11,650) | 1 | - |
| Distress Brief Intervention | 8,333 | (8,333) | - | - |
| Child and Adolescent Mental Health Services | 9,592 | (9,592) | - | - |
| Money Matters | 19 | (18) | (1) | - |
| | 51,211 | (51,211) | - | - |
| **TOTAL FUNDS** | 491,411 | (60,472) | - | 430,939 |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 35,602 | (15,904) | 19,698 |
| Trading | 30,484 | (30,588) | (104) |
| Designated Fund | - | (11,776) | (11,776) |
| Therapeutic Blide | 37,549 | (54,628) | (17,079) |
| | 103,635 | (112,896) | (9,261) |
| **Restricted funds** | | | |
| Housing Support | 25,865 | (34,628) | (8,763) |
| Drop In | 27,220 | (40,075) | (12,855) |
| Befriending | 82,201 | (93,851) | (11,650) |
| Distress Brief Intervention | 28,083 | (36,416) | (8,333) |
| Child and Adolescent Mental Health Services | 3,907 | (13,499) | (9,592) |
| Money Matters | 12,927 | (12,945) | (18) |
| SOCAS | 10,267 | (10,267) | - |
| VAO | 5,131 | (5,131) | - |
| Other | 11,761 | (11,761) | - |
| | 207,362 | (258,573) | (51,211) |
| **TOTAL FUNDS** | 310,997 | (371,469) | (60,472) |



continued...

## 12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

## Orkney Blide Trust

## Detailed Statement of Financial Activities for the year ended 31 March 2026

| | 2026 £ | 2025 £ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations and legacies** | | |
| Donations | **15,206** | 42,857 |
| Grants | **289,662** | 222,451 |
| | **304,868** | 265,308 |
| **Other trading activities** | | |
| Other Receipts | **1,105** | 1,395 |
| Social Enterprise trading | **18,320** | 18,756 |
| | **19,425** | 20,151 |
| **Investment income** | | |
| Deposit account interest | **7,311** | 11,026 |
| **Charitable activities** | | |
| Deferred Capital Grants | **14,512** | 14,512 |
| **Total incoming resources** | **346,116** | 310,997 |
| **EXPENDITURE** | | |
| **Charitable activities** | | |
| Salaries | **239,883** | 257,893 |
| Training | **1,281** | 3,134 |
| Property Costs | **1,011** | 8,551 |
| Administration Costs | **61,702** | 84,319 |
| Depreciation - Property | **4,595** | 4,688 |
| Depreciation - Equipment | **1,030** | 233 |
| Depreciation - Fixtures | **13,540** | 98 |
| Motor vehicles | **10,618** | 10,630 |
| Depreciation - Computer equip | **372** | 255 |
| | **334,032** | 369,801 |
| **Support costs** | | |
| **Governance costs** | | |
| Accountancy and legal fees | **1,316** | 1,668 |
| Total resources expended | **335,348** | 371,469 |
| **Net income/(expenditure)** | **10,768** | (60,472) |