

ORKNEY HERITAGE SOCIETY

SCOTTISH CHARITY NUMBER SC004033

ANNUAL REPORT and FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

Trustees' Annual Report

For the year ended 31 August 2025

The Trustees have pleasure in presenting their report together with the financial statements for the year ended 31 August 2025.

Reference and Administrative Information

Charity Name

Orkney Heritage Society

Charity Number

SC004033

Address

P O Box 6220, Kirkwall, KW15 9AD

Current Trustees

| | |
|-------------------|----------------|
| Spencer Rosie | Chair |
| Neil Kermode | Vice Chair |
| Lynn Campbell | Secretary |
| John White | Treasurer |
| Sandy Firth | President |
| Sheena Wenham | Vice President |
| Ben Elliott | |
| Lucy Gibbon | |
| Andrew Hollinrake | |
| Andrew Lind | |
| Ann Marwick | |
| Tom Rendall | |

Structure, Governance and Management

Constitution

The charity is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form on 20 October 2016. The Society was previously an unincorporated association founded in 1968 and a registered charity from 28 January 1969.

Appointment of Trustees

The Board members are the charity's trustees. Membership of the Board is open to all paid up members. Trustees are elected at the annual general meeting. There must be a minimum of five and a maximum of twenty trustees.

Objectives and Activities

Charitable Purposes

The Society's purposes are:

To stimulate public interest in, and care for, the beauty, history and character of Orkney;

To encourage the preservation, development and improvement of features of general public amenity or historic interest;

To encourage high standards of architecture and planning in Orkney;

And in furtherance thereof: to organise public lectures, conferences, exhibitions and trips, publish various publications and organise a series of awards

Activities

The Society's activities consist of: Trustees' meetings; maintaining the website; publishing books, newsletters and Journals; selling books and journals; campaigning on Scottish & Southern Electricity Networks (SSEN) Infrastructure Project in Orkney; arranging talks, outings and visits; monitoring and being consulted on planning applications; liaising with the Orkney Local Access Forum; organising and promoting the Fereday Prize for a local history investigation amongst second year pupils in Orkney, the Marjorie Linklater Award for creative writing and the Laura Grimond Award for architectural projects in Orkney; considering appeals for financial assistance.

Achievements and Performance

The Society continues to liaise with SSEN and Orkney Islands Council over the Infrastructure Project in Orkney, and campaigns to raise public awareness of the issues; has published its 2025 Newsletter; continues to monitor and comment on planning applications; has organised the annual Fereday Prize and the Laura Grimond Award. Once again the Society organised an evening trip in July 2025 to the uninhabited island of Eynhallow. Financial assistance was given to Orkney Museums appeals to purchase the Moodie Treasures and to purchase a farm gig and to South Ronaldsay & Burray Development Trust to purchase the Tomb of the Eagles. Grant funding from Orkney Islands Council was used for an oral history project that resulted in the publication of a booklet St Magnus Cathedral – Memories & Meanings.

Financial Review

Income for the year has reduced, principally because there was no grant income from the local authority and there were reduced sales of the HMS Hampshire book; there was significant new income from sales of the booklet on St Magnus Cathedral. Expenditure was higher on account of the costs of the St Magnus Cathedral booklet and the first instalment of a project to transcribe and digitise early minute books of the Kirkwall Tailors Trade Incorporation. Most items of income and expenditure are otherwise very broadly in line with the previous year. During the year the Society gave three grants to local appeals for funding. The deficit for the year is due

to the abovementioned reduced income and increased expenditure, making use of the Society's reserves.

Reserves Policy

There is no policy as such on reserves but the Society holds sufficient cash and investments for its ongoing needs.

Designated Fund

The Ernest Marwick Bequest of £28,000 "for the express purpose of enabling the Society to finance and carry on the fight against the prospecting for, or mining of, the mineral uranium in any part of Orkney" is a Designated Fund, held in the Aegon funds investment. The will stated that if it was "absolutely clear that uranium mining was not going to take place in Orkney "at any time" then the legacy could be used to "help to conserve the landscape, buildings and traditions of Orkney in whatsoever way seems best to the Members of the Committee". With the Society's conversion to a SCIO those "Committee Members" are now "Board Members". To date, the Board has made no such decision. It was, however, recorded at the Society's 2019 Annual General Meeting that the Board had agreed that the amount to be held under this restricted heading should now be £30,000.

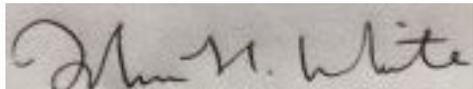
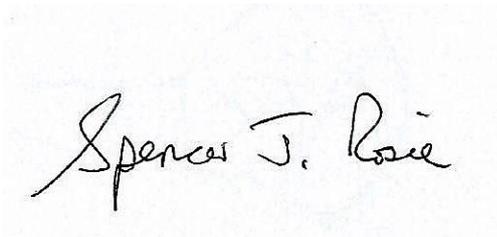
Plans for Future Period

The Society's Board continues to meet regularly in person and is continuing with the abovementioned range of activities.

Declaration

The Trustees declare that they have approved the Trustees Report above.

Signed on behalf of the charity's trustees



Signatures

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| | | |
|-----------|-------------------------|------------------------|
| Full Name | Spencer John Rosie..... | John Howard White..... |
| Position | Chairman..... | Treasurer..... |
| Date | 26 November 2025..... | 26 November 2025..... |

APPENDIX 3



| | | | | | | | |
|---|---|-------|------|--------------|-----------------|-------|------|
| | Independent examiner's report on the accounts v2 | | | | | | |
| Report to the trustees/members of | ORKNEY HERITAGE SOCIETY | | | | | | |
| Registered charity number | SC004033 | | | | | | |
| On the accounts of the charity for the period | Period start date | | | | Period end date | | |
| | Day | Month | Year | | Day | Month | Year |
| | 01 | 09 | 2024 | to | 31 | 08 | 2025 |
| Set out on pages | | | | | | | |
| Respective responsibilities of trustees and examiner | <p>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 (as amended). 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.</p> | | | | | | |
| Basis of independent examiner's statement | <p>My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 view given by the accounts.</p> | | | | | | |
| Independent examiner's statement | <p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> 1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> • 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 <p>have not been met, or</p> <ol style="list-style-type: none"> 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. | | | | | | |
| Signed**: |  | | | Date: | 01/12/25 | | |
| Name: | DAVID CAMPBELL | | | | | | |
| Relevant professional qualification(s) or body (if any): | | | | | | | |
| Address: | C/o VOLUNTARY ACTION ORKNEY | | | | | | |
| | 6 BRIDGET STREET | | | | | | |
| | KIRKWALL, ORKNEY | | | | | | |
| | KW15 1HR | | | | | | |

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ORKNEY HERITAGE SOCIETY (Scottish Charitable Incorporated Organisation SC004033)

RECEIPTS & PAYMENTS ACCOUNT 1 SEPTEMBER 2024 to 31 AUGUST 2025

(A) STATEMENT OF RECEIPTS AND PAYMENTS

| RECEIPTS | UNRESTRICTED | <u>RESTRICTED</u> | <u>RESTRICTED</u> | TOTAL FOR | TOTAL FOR |
|---|-----------------|-------------------|--------------------------------------|-----------------------------|-----------------------------|
| | GENERAL FUND | LEGACY | VICTIMS OF WITCHCRAFT MEMORIAL | FINANCIAL YEAR 2024-2025 | FINANCIAL YEAR 2023-2024 |
| | ACCOUNT | | | | |
| Membership Subscriptions | 450.00 | 0.00 | 0.00 | 450.00 | 580.00 |
| Sales of Books and Journals | 400.00 | 0.00 | 0.00 | 400.00 | 332.50 |
| Postage & Packing on Book & Journal Sales | 24.50 | 0.00 | 0.00 | 24.50 | 94.00 |
| Donations, including book royalties | 52.70 | 0.00 | 0.00 | 52.70 | 412.47 |
| Bank Interest received | 217.65 | 0.00 | 0.00 | 217.65 | 295.47 |
| Fynhallow Trip | 3,282.70 | 0.00 | 0.00 | 3,282.70 | 3,282.70 |
| Sales of HMS Hampshire Book | 100.00 | 0.00 | 0.00 | 100.00 | 1,166.86 |
| Postage & Packing on HMS Hampshire Book Sales | 64.00 | 0.00 | 0.00 | 64.00 | 56.00 |
| HMS Hampshire Memorial Income | 0.00 | 0.00 | 0.00 | 0.00 | 85.00 |
| Grants Received | 0.00 | 0.00 | 0.00 | 0.00 | 5,500.00 |
| Sales of St Magnus Cathedral <i>Memories & Meanings</i> | 1,310.00 | 0.00 | 0.00 | 1,310.00 | 0.00 |
| 2025 Newsletter Sales | 15.00 | 0.00 | 0.00 | 15.00 | 0.00 |
| SSEN Kirkwall Power Station Centenary Plaque Refund | 585.36 | 0.00 | 0.00 | 585.36 | 0.00 |
| TOTAL RECEIPTS | 6,501.91 | 0.00 | 0.00 | 6,501.91 | 11,805.00 |
| PAYMENTS | | | | | |
| Cost of Membership / Newsletter | 676.10 | 0.00 | 0.00 | 676.10 | 550.67 |
| Cost of Book and Journal Sales | 141.85 | 0.00 | 0.00 | 141.85 | 182.51 |
| Cost of Awards | 455.67 | 0.00 | 0.00 | 455.67 | 341.04 |
| Accounting, Legal and Insurance | 255.69 | 0.00 | 0.00 | 255.69 | 338.38 |
| SSEN Campaign Expenditure | 0.00 | 0.00 | 0.00 | 0.00 | 25.00 |
| Moodie Treasures Appeal (for a Letter) | 0.00 | 500.00 | 0.00 | 500.00 | 0.00 |
| Purchase of Farm Gig (for donation to Orkney Museum) | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 1,500.00 |
| Donation to the Tomb of the Eagles Appeal | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 |

| | | | | | |
|--|-------------------------|-----------------------|--------------------|-------------------------|------------------------|
| Cost of Eynhallow Trip | 2,561.30 | 0.00 | 0.00 | 2,561.30 | 2,529.64 |
| Cost of Events (Prof Freeman Talk August 2025) | 50.00 | 0.00 | 0.00 | 50.00 | 847.67 |
| Grant Expenditure (SMC <i>Memories & Meanings</i> Project) | 3,129.00 | 0.00 | 0.00 | 3,129.00 | 2,400.00 |
| Kirkwall Tailors Project | 1,120.66 | 0.00 | 0.00 | 1,120.66 | 0.00 |
| TOTAL PAYMENTS | 9,890.27 | 500.00 | 0.00 | 10,390.27 | 8,714.91 |
| SURPLUS / (DEFICIT) FOR THE YEAR | <u>-3,388.36</u> | <u>-500.00</u> | <u>0.00</u> | <u>-3,888.36</u> | <u>3,090.09</u> |

(B) STATEMENT OF BALANCES

| CASH FUNDS | UNRESTRICTED | RESTRICTED | RESTRICTED | TOTAL 2024-2025 | TOTAL 2023-2024 |
|--|------------------|-------------|---------------|-------------------------|-------------------------|
| Bank Balance at start of year | 18,653.94 | 500.00 | 270.65 | 19,424.59 | 16,334.50 |
| Surplus / (Deficit) shown on Receipts & Payments account | -3,388.36 | -500.00 | 0.00 | -3,888.36 | 3,090.09 |
| Transferred to Investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| BANK BALANCE AT END OF YEAR | 15,265.58 | 0.00 | 270.65 | <u>15,536.23</u> | <u>19,424.59</u> |

INVESTMENTS

| | Market Valuation | Previous Year |
|--|------------------|------------------|
| Aegon (Cofunds) Investment Funds at Year End | <u>78,959.98</u> | <u>74,834.05</u> |

Signed SSKorie John N. White
Trustee Trustee

Date 26/11/25 26 November 2025

Orkney Heritage Society (Scottish Charitable Incorporated Organisation SC004033)

Notes to the Accounts for the year ended 31 August 2025

Funds

Unrestricted Funds

- 1) The General Fund includes membership subscriptions, donations, sales of books, journals and other publications and income from the annual trip to Eynhallow.
- 2) Sales of the book *HMS Hampshire – A Century of Myths and Mysteries Unravelling* published by the Society went towards the Kitchener Memorial Restoration Project until that fund was de-restricted in November 2023 and became part of the Society's Unrestricted Funds. Sales of the *HMS Hampshire* book will, however, continue to be accounted for separately from the other sales of books and journals.

Restricted Funds

1. Memorial to Victims of Witchcraft Trials – the balance of monies raised for this project, and any further donations towards the project, are retained as a Restricted Fund for any ongoing maintenance required.
2. A legacy of £500 from the late Elizabeth, Countess Temple of Stowe, to be used purely for the purchase of books or documents relevant to the Society's interests and to be inscribed as "Scarath Bequest – Volando Reptilia Sperno" is a Restricted Fund. This bequest was used during the year to purchase a letter from Archduke Charles of Austria to Queen Anne commending Captain James Moodie's action in the siege of Denia in 1707.

Grants

- 1) No grants have been received by the Society in this period; further payments have been made from the Covid Recovery Fund grant received in the previous year and now fully utilised.
- 2) Donations were made by the Society to two local fundraising campaigns.

Trustee Remuneration

There was no remuneration paid to any of the Trustees or any person connected to a Trustee.

Trustee Expenses

The only expenses paid to Trustees were refunds of expenditure incurred for postage, stationery etc in connection with the costs of membership.

Transactions with Trustees and Connected Persons

There were no transactions with Trustees and Connected Persons

Other Information

The Strynd Properties, Kirkwall (numbers 1 to 6 and the Community Room) are leased to Orkney Islands Council on a ninety-nine year full repairing lease from 18 January 2017 at a ground rent of £1 per year.

