

Orkney Talking Newspaper

ACCOUNTS TO 31 MARCH 2026

Scottish Charity Number SC002783

Orkney Talking Newspaper

BALANCE SHEET AS AT 31 MARCH 2026

ASSETS

2025

4,000	Equipment at valuation	4,000
3,222	Sundry Debtors - OIC Grant	3,222
	Cash at Bank:-	
55,157	On Current & Savings Accounts	57,531
4	Cash in Hand	24
<u>62,383</u>		<u>64,777</u>

LIABILITIES

General Reserve - Unrestricted

67,380		Balance at 31 March 2025	62,383	
<u>(4,997)</u>	62,383	Add Surplus (Deficit) for year	<u>2,394</u>	64,777

Approved by the Board of Trustees on ^{18th SEPTEMBER} ~~28 July~~ 2026

H Morrell

Trustee

H Morrell

<u>62,383</u>		<u>64,777</u>
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Orkney Talking Newspaper

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2026

2025

INCOMING RESOURCES

305	Donations & Legacies	1,712
0	Blue Door	2,120
221	Bank Interest	2,812
3,745	Grants	3,745
1,167	Fund Raising Events	0
5,439		10,389

DIRECT CHARITABLE EXPENSES

7,200	Co-ordinator's Salary and Expenses	7,200
182	Stationery and Office Supplies	68
84	Advertising	35
113	Freight and Postages	0
213	Insurance	251
1,998	Repairs & Renewals	65
221	Subscriptions	40
139	Fund Raising Costs	0
117	Sundry Expenses & Donations	118
168	Telephone Charges	218
10,436		7,995

(4,997)	Surplus (Deficit) for year	2,394
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67,380	Reserves Brought Forward	62,383
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62,383	Reserves Carried Forward	64,777
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All funds are unrestricted

Orkney Talking Newspaper

RISK MANAGEMENT AND RESERVES POLICIES

Risk Management

The Committee has assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the organisation, and are satisfied that systems are in place to mitigate exposure to major risks. The decision has been made by the Committee to convert to a Scottish Charitable Incorporated Organisation to mitigate personal risk.

Reserves Policy

The Reserves Fund represents the unrestricted funds arising from past operating results. The Committee is satisfied that the balance of the fund, £64,777, is more than sufficient to meet the contractual obligations to staff and the ongoing maintenance of the organisation.

Orkney Talking Newspaper

Independent Examiner's Report to the Trustees of Orkney Talking Newspaper.

I report on the accounts of the charity for the year ended 31 March 2026.

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. 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 accounts 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 for 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.

Independent examiners statement

In the course of 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 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 C A

Charles W. Flett.

4 Broad Street, Kirkwall, Orkney ~~28 July 2026~~ 18TH SEPTEMBER 2026