



Orkneycommunities.co.uk

Receipts and Payments Report
For the year ended
31st March 2025

Independent Examiner's Report

To the Trustees of Orkneycommunities.co.uk

I report on the accounts of the charity for the year 1st April 2024 to 31 March 2025, set out

below. **Respective responsibilities of trustee 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) 2005 Act 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 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 explanation 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 accounts.

Independent examiner's 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:

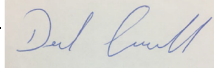
- to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and

Regulation 4 of the 2006 Accounts Regulations, and

- to prepare accounts which accord with the accounting records and comply with Regulation 9 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.

Name	David Campbell
Signed	
Date	30/09/2025
Address	VAO
	Anchor Buildings
	6 Bridge Street
	Kirkwall, Orkney
	KW15 1HR

Orkneycommunities.co.uk
Receipts & Payments account
Year ended 31 March 25
As at 31/03/25

	Y/e 31/03/25	Y/e 31/03/24
Income		
Membership Fees current year	1,020.00	2,160.00
Membership Fees prior year	270.00	135.00
Membership Fees next year	0.00	0.00
Google Adsense	0.00	62.53
	<hr/>	<hr/>
Total income	1,290.00	2,357.53
Expenditure		
General Administration Fees	61.10	1,130.28
Website support from Calico UK		0.00
Plexus	600.00	620.25
Bookkeeping	480.00	1,500.00
Independent Examination fee	72.00	72.00
Bank charges	4.25	
	<hr/>	<hr/>
Total expenditure	1,217.35	3,322.53
Suplus/(Deficit)	<u><u>72.65</u></u>	<u><u>(965.00)</u></u>
Bank reconciliation		
Opening balance	27,202.40	28,167.40
Add income	1,290.00	2,357.53
Less expenditure	1,217.35	3,322.53
	<hr/>	<hr/>
Closing balance	<u><u>27,275.05</u></u>	<u><u>27,202.40</u></u>
Closing bank balance	27,275.05	
Add outstanding income		
Less unpresened cheques		
	<hr/>	
Closing balance	<u><u>27,275.05</u></u>	