

**REGISTERED CHARITY NUMBER: SC045272**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2021**  
**for**  
**THAW Orkney (SCIO)**

Foubister & Bain  
4 Broad Street  
Kirkwall  
Orkney  
KW15 1NX

**THAW Orkney (SCIO)**

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**for the year ended 31 March 2021**

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## **THAW Orkney (SCIO)**

### **Report of the Trustees** **for the year ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. 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 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The organisation's objectives and aims are to relieve poverty by promoting the efficient use of energy (including energy for heating purposes) among persons who are in necessitous circumstances including (without prejudice to the generality of the foregoing) those in such circumstances who are elderly, or whose housing conditions are unsatisfactory. To advance public education about all aspects of energy conservation and the efficient use of energy. To relieve poverty through the co-ordination, delivery, and support of projects and services which address fuel poverty and its associated conditions and symptoms.

##### **Achievements and performance**

1. Assisted over 1,000 households, including those with mental health needs, with advice, information and bespoke one-to-one support, this work being largely funded by British Gas Energy Trust, with NHS Orkney funding the further support needed by those with mental health needs.
2. Distributed 132 'Cosy Home Packs' for vulnerable households and raised a further £7,000 from the Energy Action Scotland William Grant Fund to distribute further packs.
3. Raised £20,000 from Advice UK, with a proportion spent on iPads to be given to clients to help with digital and financial inclusion, and for staff training.
4. Raised £9,250 from the Robertson Trust as unrestricted funding.
5. Raised £17,000 from a combination of Foundation Scotland, Corra Foundation, Hunter Foundation, Orkney Islands Council, Energy Action Scotland William Grant Fund and the Child Poverty Electricity Fund to fund the distribution of electricity vouchers to households in fuel poverty.
6. Partnered with the Orkney Foodbank for the distribution of further electricity vouchers totalling £7,785 to households in fuel poverty.
7. Managed a £48,500 project on behalf of Energy Action Scotland to provide heating systems and white goods for cancer sufferers in fuel poverty or with low income or in receipt of benefits (Aiming Beyond Cancer).
8. Secured £24,774 from the Scottish Government's £4 million Home Heating Support Fund and £3,289 from Fuel Bank Foundation heat fund to pay for electricity, oil or solid fuel for clients.
9. Lobbied both locally and with national agencies for fuel poverty to be a key priority.
10. Maintained a wider partnership network of organisations involved in fuel poverty issues.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The accumulated reserves of £86,725 are sufficient to maintain the charity for its continued operation. These reserves will be carried forward for use by the charity in achieving its stated aims and objectives during the next financial year.

Since 31 March 2021, the charity has raised £85,800 from British Gas Energy Trust to finance its work, albeit at a lower level of activity, over the year to 31 March 2022 and has raised a further £100,500 from Robertson Trust for its Community Support work over a 3 year period from June 2021.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes a Scottish Charitable Incorporated Organisation (SCIO).

New members of the Trustee Board are either elected annually at the Annual General Meeting from the membership or appointed at any time by the Board from members, those nominated by body with which the charity has close contact in the course of its activities or on the basis that they have relevant specialist skills or experience. Trustees retire automatically after three years but are eligible for re-election.

**THAW Orkney (SCIO)**

**Report of the Trustees**  
**for the year ended 31 March 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

SC045272

**Principal address**

2 West Tankerness Lane  
Kirkwall  
Orkney  
KW15 1AL

**Trustees**

The trustees who served during the year and up to the date of signature of the financial statements were:

J Annal  
C A Butterfield  
E T D Firth (resigned 23 July 2020)  
I Garman (resigned 25 May 2020)  
M Hull  
A Lidderdale  
P Law (appointed 23 September 2020)  
G O'Brien (appointed 10 February 2021)  
J R Scott  
I Sawyer (resigned 21 July 2020, re-appointed 23 September 2020)  
D Sinclair (resigned 28 August 2020)  
R Walker

**Independent examiner**

Foubister & Bain  
4 Broad Street  
Kirkwall  
Orkney  
KW15 1NX

**COMMENCEMENT OF ACTIVITIES**

The charity commenced full trading activities on 1 December 2015.

Approved by order of the board of trustees on 7 September 2021 and signed on its behalf by:

Mrs R Walker - Trustee

**Independent Examiner's Report to the Trustees of**  
**THAW Orkney (SCIO)**

I report on the accounts for the year ended 31 March 2021 set out on pages four to ten.

**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'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  
Chartered Accountant  
Foubister & Bain  
4 Broad Street  
Kirkwall  
Orkney  
KW15 1NX

Date:

**THAW Orkney (SCIO)**

**Statement of Financial Activities**  
**for the year ended 31 March 2021**

			2021	2020
		Unrestricted fund	Restricted funds	Total funds
Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>				
Grants, donations and legacies		23,780	241,445	265,225
Administration fee		-	-	-
Rental and other income		30	5,000	5,030
<b>Total</b>		<b>23,810</b>	<b>246,445</b>	<b>270,255</b>
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Installations grants		-	300	300
Electricity vouchers		-	25,817	25,817
Cosy home packs		-	9,886	9,886
<b>Support costs</b>		<b>(538)</b>	<b>231,821</b>	<b>231,283</b>
<b>Total</b>		<b>(538)</b>	<b>267,824</b>	<b>267,286</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>24,348</b>	<b>(21,379)</b>	<b>2,969</b>
<b>Transfers between funds</b>	10	-	-	-
<b>Net movement in funds</b>		<b>24,348</b>	<b>(21,379)</b>	<b>2,969</b>
<b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>		<b>11,652</b>	<b>72,104</b>	<b>83,756</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>36,000</b>	<b>50,725</b>	<b>86,725</b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**THAW Orkney (SCIO)**

**Balance sheet at 31 March 2021**

				2021	2020
		Unrestricted fund	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Computer equipment	5	-	-	-	2,997
Furniture & fittings	5	-	-	-	1,347
Office equipment	5	-	-	-	3,332
		<hr/>	<hr/>	<hr/>	<hr/>
		-	-	-	7,576
<b>CURRENT ASSETS</b>					
Stock		-	1,646	1,646	8,784
Debtors	6	-	6,172	6,172	6,023
Cash at bank and in hand		56,000	46,707	102,707	84,471
		<hr/>	<hr/>	<hr/>	<hr/>
			54,525	110,525	99,278
<b>CREDITORS</b>					
Amounts falling due within one year	7	(20,000)	(3,800)	(23,800)	(23,098)
<b>NET CURRENT ASSETS</b>		36,000	50,725	86,725	76,180
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		36,000	50,725	86,725	83,756
<b>CREDITORS</b>					
Amounts falling due after more than one year		-	-	-	-
<b>NET ASSETS</b>		36,000	50,725	86,725	83,756
<b>FUNDS</b>	9				
Unrestricted fund				36,000	11,652
Restricted funds				50,725	72,104
<b>TOTAL FUNDS</b>				86,725	83,756

The financial statements were approved by the Board of Trustees on 7 September 2021 and were signed on its behalf by:

Mrs R Walker -Trustee

## **THAW Orkney (SCIO)**

### **Notes to the Financial Statements** **for the year ended 31 March 2021**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

Additions to fixed assets are depreciated over the life of the funding from the British Gas Energy Trust.

##### **Stocks**

Stocks comprise goods held for distribution to beneficiaries and are carried at the lower of cost or net realizable value.

##### **Taxation**

The charity is exempt from 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.

#### **2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

During the year expenses of £70 were paid to R Walker (2020: expenses of £29 were paid to I Sawyer).

#### **3. STAFF COSTS**

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

	2021	2020
Total	7.7	6.3
Full time equivalents	6.9	5.4



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

Total staff costs comprise:

	2021	2020
	£	£
Wages and salaries	144,085	125,948
Social security costs	8,469	7,553
Employers' contribution to pension costs	10,548	9,302
Other employee benefits	6,280	5,530
	<u>169,382</u>	<u>148,333</u>

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Grants, donations and legacies	1,100	225,186	226,286
Administration fee	4,900	-	4,900
Rental and other income	-	6,781	6,781
<b>Total</b>	<u>6,000</u>	<u>231,967</u>	<u>237,967</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Installations Grants	-	1,045	1,045
Electricity vouchers	-	6,427	6,427
Cosy Home Packs	-	5,939	5,939
Other	3,582	238,244	241,826
<b>Total</b>	<u>3,582</u>	<u>251,655</u>	<u>255,237</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>2,418</u>	<u>(19,688)</u>	<u>(17,270)</u>
<b>Transfers between funds</b>	<u>270</u>	<u>(270)</u>	<u>-</u>
<b>Net movement in funds</b>	<u>2,688</u>	<u>(19,958)</u>	<u>(17,270)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>8,964</u>	<u>92,062</u>	<u>101,026</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>11,652</u></u>	<u><u>72,104</u></u>	<u><u>83,756</u></u>

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**5. TANGIBLE FIXED ASSETS**

	<b>Fixtures and fittings £</b>	<b>Computer equipment £</b>	<b>Office equipment £</b>	<b>Totals £</b>
<b>COST</b>				
At 1 April 2020	8,435	8,029	2,694	19,158
Additions	-	11,374	-	11,374
	<u>8,435</u>	<u>19,403</u>	<u>2,694</u>	<u>30,532</u>
<b>DEPRECIATION</b>				
At 1 April 2020	5,203	5,032	1,347	11,582
Charge for year	3,232	14,371	1,347	18,950
At 31 March 2021	<u>8,435</u>	<u>19,403</u>	<u>2,694</u>	<u>30,532</u>
<b>NET BOOK VALUE</b>				
At 31 March 2021	-	-	-	-
At 31 March 2020	<u>3,232</u>	<u>2,997</u>	<u>1,347</u>	<u>7,576</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021 £</b>	<b>2020 £</b>
Other debtors	-	50
Prepayments	6,172	5,973
Accrued income	-	-
	<u>6,172</u>	<u>6,023</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021 £</b>	<b>2020 £</b>
Other loans (see note 9)	20,000	20,000
Accruals and deferred income	3,800	3,098
	<u>23,800</u>	<u>23,098</u>

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**8. LOANS**

An analysis of the maturity of loans is given below:

	2021 £	2020 £
Amounts falling due within one year on demand:		
Bank overdraft	-	-
Other loans	20,000	20,000
	<u>20,000</u>	<u>20,000</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	-	-
	<u>-</u>	<u>-</u>

The Charity received an interest free loan from Orkney Islands Council to bridge the gap in funding. This is repayable on demand.

**9. MOVEMENT IN FUNDS**

	At 1.4.20	Incoming funds	Resources expended	Transfers between funds	At 31.3.21
	£	£	£	£	£
<b>Unrestricted funds:</b>					
General Fund	11,652	23,810	538	-	36,000
<b>Restricted funds:</b>					
Installations	2,583	-	(300)	-	2,283
Cosy Home Packs	13,926	6,300	(9,904)	-	10,322
Wellbeing Orkney	623	-	-	-	623
Warmth & Wellbeing (electricity vouchers)	5,884	13,727	(17,510)	-	2,101
Energy Action Scotland - Aiming beyond Cancer	5,703	8,000	(9,461)	-	4,242
British Gas Energy Trust	27,146	162,897	(185,677)	-	4,366
Community Support	14,458	21,000	(29,183)	-	6,275
Reflex	1,781	-	-	-	1,781
Foodbank electricity	-	10,500	(7,785)	-	2,715
Supporting Communities Digital	-	1,021	(804)	-	217
Advice UK	-	20,000	(7,200)	-	12,800
Child Poverty Electricity Fund	-	3,000	-	-	3,000
	<u>72,104</u>	<u>246,445</u>	<u>(267,824)</u>	<u>-</u>	<u>50,725</u>
<b>TOTAL FUNDS</b>	<u>83,756</u>	<u>270,255</u>	<u>(267,286)</u>	<u>-</u>	<u>86,725</u>

**THAW Orkney (SCIO)**

Comparatives for movement in funds:

	At 1.4.19	Incoming resources	Resources expended	Transfers between funds	At 31.3.20
	£	£	£	£	£
<b>Unrestricted funds:</b>					
General Fund	8,964	6,000	(3,582)	270	11,652
<b>Restricted funds:</b>					
Installations	3,628	-	(1,045)	-	2,583
Cosy Home Packs	4,865	15,000	(5,939)	-	13,926
Wellbeing Orkney	44,532	(17,833)	(25,806)	(270)	623
Warmth & Wellbeing (electricity vouchers)	4,311	8,000	(6,427)	-	5,884
Energy Action Scotland - Aiming beyond Cancer	1,941	22,255	(18,493)	-	5,703
British Gas Energy Trust	32,785	164,014	(169,653)	-	27,146
Community Support	-	38,750	(24,292)	-	14,458
Reflex	-	1,781	-	-	1,781
	92,062	231,967	(251,655)	(270)	72,104
<b>TOTAL FUNDS</b>	<b>101,026</b>	<b>237,967</b>	<b>(255,237)</b>	<b>-</b>	<b>83,756</b>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**THAW Orkney (SCIO)**

**Detailed Statement of Financial Activities**  
**for the year ended 31 March 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Grants, donations and legacies</b>		
Donations	12,130	1,100
OHAL	2,400	-
Robertson Trust	9,250	-
Aiming beyond Cancer	8,000	22,130
British Gas Electricity Trust	158,897	159,389
Cosy Home Packs	6,300	15,000
Warmth & Wellbeing	13,727	8,000
Wellbeing	-	(17,833)
Community Support	20,000	38,500
Foodbank electricity	10,500	-
Supporting Communities Digital	1,021	-
Advice UK	20,000	-
Child Poverty Electricity Fund	3,000	-
	<u>265,225</u>	<u>226,286</u>
<b>Rental income</b>	5,000	5,000
<b>Sale of services and miscellaneous income</b>	30	1,781
<b>Administration Fee</b>	-	4,900
	<u>270,255</u>	<u>237,967</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Installation grants provided	300	1,045
Cosy Home Packs provided	9,886	5,939
Electricity vouchers	25,817	6,427
<b>Support costs - Management</b>		
Wages	169,382	148,333
Insurance	4,145	3,578
Telephone	4,539	4,520
Postage and stationery	1,341	4,415
Advertising	3,290	2,417
Travel & subsistence	1,029	6,522
Staff recruitment costs	903	991
IT costs	4,407	2,895
Accountancy costs	1,394	1,015
Promotional events	-	505
Staff training costs	(450)	3,146
OCAB fees	-	18,789
Health & safety	68	479
Office rent & electricity & rates	18,179	23,616
Memberships	716	801
Sundry costs	115	246
THAW management charge	-	4,900
Orkney Surveying Services (EPCs)	3,222	4,134
Office Repairs & Equipment	53	2,918
Depreciation	18,950	7,576
Consultancy Fees	-	30
	<u>231,283</u>	<u>241,828</u>
<b>Total resources expended</b>	<u>267,286</u>	<u>255,237</u>
<b>Net income/(expenditure)</b>	<u>2,969</u>	<u>(17,270)</u>