DUNROSSNESS INTER-CHURCH FELLOWSHIP

DAY-CARE GROUP

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st MARCH 2025

Charity Number SC020868

Contents

Legal and Administrative Information

Principal Address

Rev. Alastair Weir
Magherabeg,
Scousburgh,
Shetland,
ZE2 9JE

Independent Examiner

Mr James Tait
Hillcrest
Bigton
Shetland
ZE2 9JA

Trustees' Report for the year ended 31st March 2025

The Trustees present their report, along with the financial statements of the charity for the year ended 31st March 2025. The financial statements have been prepared with regard to the accounting policies set out on page 7 and comply with the charity's constitution and applicable law.

1. Status of Charity and Governing Document

Dunrossness Inter-Church Fellowship Day-Care Group was founded in 1992 and is an unincorporated association. Its purposes and administrative arrangements are set out in its Constitution. The Group is registered as a Scottish Charity, Number SC020868.

2. Aims

The Group's aims, as outlined in its Constitution, are, firstly, to provide care and company for residents in a defined geographical area in the south end of Shetland, without distinction of sex, political, religious or other opinions, who by reason of age and lack of access to transport are confined to their dwelling places; and secondly, to co-operate with the local statutory authority in the provision and management of day-care.

3. Trustees, Office Bearers and General Management of the Group

The Trustees named on page 3 have served throughout the year in this capacity.

The current Office-Bearers are named on page 3 and under the Group's Constitution, need not be Trustees.

The affairs of the Group are directed by its Executive Committee which has powers of co-option, and elects a Chairman, Treasurer and Secretary from its members, as it from time to time determines. Current Members of the Executive Committee are listed on page 3.

4. Review of the year to 31st March 2025

The group has become dormant with no activities held since the Covid19 lockdowns commenced in 2020, here have been no change since the last annual report.

5. Future Plans

As the group has become dormant Trustees decided in 2022 to wind up the charity, however this process has not yet been undertaken.

The Shetland Charitable Trust who previously provided core grant funding has been consulted about remaining funds and does not require any funds to be paid back. Per the charity's constitution remaining funds will be divided equally between the three local Churches who supported the organisation.

It is intended that Permission be sought from OSCR (The Office of the Scottish Charity Regulator) to wind up the charity in early 2026.

6. Financial Review

The group held no activities in the year. A donation of £20 was deposited into the charity's bank account to keep the account active as it had not been used for 3 years.

Restricted Funds arise from income received for a specific purpose. The group maintains a single restricted fund arising from grant funding received specifically for the core activities for the group. £3,469 was held in this fund at 31st March 2025.

Unrestricted Funds arise from income received for the objects for the group but without any purpose specified and are available as general funds. At 31st March 2025 £4,306 was held as unrestricted funds.

7. Statement on Risk

The Trustees are aware of Financial Risk, and actively seek to mitigate this as far as possible.

Signed, on behalf of the Trustees: **Date:**

Alastair Weir 07 / 01 / 2026

Rev. Alastair Weir – Chairperson.

DUNROSSNESS INTER-CHURCH FELLOWSHIP DAY-CARE GROUP

RECEIPTS AND PAYMENTS ACCOUNT FOR YEAR ENDED 31ST MARCH 2025

	note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Receipts					
Donation	2	**20**	**0**	**20**	**0**
Total Receipts		**20**	**0**	**20**	**0**
Payments					
Total Payments		**0**	**0**	**0**	**0**
Deficit / Surplus for the Year		**20**	**0**	**20**	**0**

STATEMENT OF BALANCES AS AT 31ST MARCH 2025

		2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Opening Balances		4,286	3,469	7,755	7,755
Surplus for Year		20	-	20	-
Closing Balances	3	**4,306**	**3,469**	**7,775**	**7,755**

	2025	2024
Represented by:		
Cash in hand	-	-
Cash in bank	7,775	7,755
Total Funds at 31st March	**7,775**	**7,755**

Approved by the Trustees and signed on their behalf **Date:**

Alastair Weir 07/01/2026

Rev Alastair Weir, Chairperson

Notes to the Accounts for the year ended 31st March 2025

1. Basis of Financial Statements

   The Financial Statements have been prepared on a Receipts and Payments basis in accordance with the Charities Accounts (Scotland) Regulations 2006.

2. The only income in the year to 31st March 2025 was a donation of £20, paid into the bank account for the purposes of keeping the bank account active.

3. No remuneration was paid to the Independent Examiner either in the current or previous year.

4. Assets and Investments

   The Group owns no assets or has funds invested. All funds are held as bank or cash balances.

5. There were no liabilities at 31st March 2025 (or at 31st March 2024).

6. Related Party Transactions

   There were no related party transactions in the years to 31st March 2025 or 2024.

Independent Examiner's Report to the Trustees of Dunrossness Inter-Church Fellowship Day-Care Group

I report on the accounts of the charity for the year ended 31st March 2025 that are set out on pages 3 to 7.

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) 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 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 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, no opinion is given as to whether the accounts present a “true and fair view” and the report is limited to the those matters set out in the statement below.

Independent examiner’s statement

In the course of my examination, no matter has come to my attention

1. that 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.

Signed: James P Tait

Date: 07 / 01 / 2026

Mr James Tait

Hillcrest, Bigton, Shetland, ZE2 9JA.