JOHN REID TRUST WESTRAY

Scottish Charity No: SC007371

Trustees' Report and Financial Statements

Year ended 31 December 2025

John Reid Trust Westray
Scottish Charity NO SC007371

Contents of the Financial Statements

for the year ended 31 December 2025

	Page
Trust Information	1
Report of the Trustees	2
Report of the Independent Examiners	3
Statement of Financial Activities	4
Balance Sheet	5

John Reid Trust Westray
Scottish Charity No SC007371

Trust Information

Trustees

Stewart Groat (treasurer)
John Allan Scott
Michael Harcus
Kenneth Harcus
Karen Penn
Rebekah Wilson (secretary)

Solicitors

Lows
5 Broad Street
Kirkwall
KW15 1DH

Independent Examiner

Steven Sinclair BA, CA
Orcadia Chartered Accountants
3 East Road
Kirkwall
ORKNEY
KW15 1HZ

John Reid Trust Westray
Scottish Charity No SC007371

Report of the Trustees

The Trustees are pleased to present their report, together with financial statements of the trust for year ended 31 December 2025.

Aims of the Charity/Trust

The income of the trust should be used for the relief of the poor of Baptist persuasion in the island of Westray and being members of the Westray Baptist Church.

Trustees

The trustees are the Deacons and Pastor of Westray Baptist Church

Deacons –Michael Harcus, John Allan Scott, Stewart Groat, Kenneth Harcus, Karen Penn and Rebekah Wilson.

Achievements

The monies can only be used to benefit people from a certain class (a) Poor, (b) of the Baptist persuasion and (c) members of the Westray Baptist church.
These conditions and the fact that the income is so small means the trust is very difficult to administer.
The trustees therefore applied to OSCR to have the trust wound up, with the remaining funds used for the general fund of Westray Baptist Church. The application was turned down due to there being no provision for this in the original document.
A loan has been made to Westray Baptist Church.

Approved by the trustees and signed on their behalf.

Rebekah Wilson (Trustee) Rebekah Wilson

Stewart Groat (Trustee) Stewart Groat

Dated 6 September 2026

ORCADIA

CHARTERED ACCOUNTANTS

Independent Examiner's Report to the Trustees of the John Reid Trust Westray
I report on the accounts of the charity for the year ended 31 December 2025 which are set out on page four.

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) (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 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 I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement
In the course of my examination, no matter has come to my attention 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

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Steven Sinclair BA, CA
Orcadia
Chartered Accountants

6 September 2026

Directors: Doris Hutchison CA, ATT Steven J Sinclair BA, CA Kazia J Watson CA, ATT
Registered in Scotland number SC272848 Registered Office: 1-3 East Road, Kirkwall, Orkney, KW15 1HZ
Tel: 01856 872804 **Email:** accountants@orcadia-ca.co.uk **Website:** www.orcadia-ca.co.uk

John Reid Trust Westray
Charity No SC007371

Balance Sheet
at 31 December 2025

	2025	2024
	£	£
Current Assets		
Loan to Westray Baptist Church	2,166	2,166
	2,166	2,166
Represented by:		
Funds - Receipts and Payments Account	2,166	2,166

Approved by the Trustees and signed on their behalf

Stewart Groat (Trustee)

Dated 6 September 2026