

Garioch Charities Shop

Report and Financial Statements

for the year ended

31st December 2025

Garioch Charities Shop



Information

Charity number: SC044976

Bankers: The Royal Bank of Scotland
Inverurie Branch
21 Market Place
Inverurie
Aberdeenshire
AB51 3PU

Contact address: Eleanor Mitchell
Garioch Charities Shop
29 High Street
Inverurie
Aberdeenshire
AB51 3QA



Contents

	Page
Committee report	3 – 4
Independent examiner's report	5
Receipts and payments account	6
Balance sheet	7

Garioch Charities Shop



Committee Report for the year ended 31st December 2025

Committee

Eleanor Mitchell – Chairperson
Shonaid Trail – Treasurer
Diane Scott – Minute Secretary
Susan Kinsey
Ethel Conn
Helen McIntosh
Eleanor Winning
Linda McMasters
Garth McKain

Contact address

Eleanor Mitchell, Garioch Charities Shop, 29 High Street, Inverurie, Aberdeenshire, AB51 3QA.

Recruitment and appointment of Trustees

Trustees are appointed or reappointed by the members at the AGM.

Governing document

The charity is incorporated and the purposes and administration arrangements are set out in our constitution.

Charitable purposes

To advance citizenship and community development. To advance education, health and/or the arts and to relieve those in need by reason of age, disability, ill-health, financial hardship or other disadvantage. To advance public participation in sport, to promote equality and diversity by raising funds and distributing grants to:

- a) 3 main charities in the year, Home Start Garioch, The Gaitherin and Garioch Heritage Society.
- b) Through a small grants application process to local charities and constituted community groups in the Garioch area with charitable purposes that meet above objects.

Activities and achievements

In February, we organised a Sunday lunch gathering for all our volunteers at “Forsyth’s” at Inverurie Golf Club to show our appreciation of all their support over the previous year.

On 26th June, we held a cheque presentation evening at the Hopeville Social Club, Inverurie. Our three main charity beneficiaries and representatives of several small local charities, who had been successful in their applications for funding, were invited to attend. Everyone enjoyed the tea, coffee and a “fine piece” which followed the cheque presentations.

At the beginning of July, two representatives from the Trustees were invited to attend the Royal Garden Party at Holyrood Palace. Shonaid Trail and Ethel Conn attended on our behalf and had a most enjoyable time.

We have tried to raise our profile by taking a stall at local events such as the Pipe Band Contest and Farmers’ Market. We have also opened the shop on a Sunday for a special one off “Wedding Special” in the summer and for the “Switch on Inverurie” at the beginning of December.

Garioch Charities Shop

Committee Report for the year ended 31st December 2025



Over the course of the year we have undertaken a review of our Fire and Risk Assessment Policies, and have also introduced a Code of Conduct for all volunteers.

During the year we invested in a new equipment and training, in the form of a new shop till and training on its use for all the volunteers.

Finally, we are proud to note that we were also nominated for the King's Award for Voluntary Service. Although we were unsuccessful on this occasion, we did receive a letter of encouragement from Sir Martyn Lewis, CBE (Chair of KAVS Assessment Committee).

Future plans

We hope to continue to be proactive in our activities and build on our strengths. We hope to hold more specialist sessions, possibly for those interested in arts and crafts, paintings, etc.

Financial review

We will continue with our current financial policy which has served us well.

Committee remuneration and expenses

The committee did not receive any remuneration or reimbursement of expenses during the year.

Reserves

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which covers unrestricted expenditure and provides sufficient funds to cover management, administration and support costs for a period of three months and to enable it to fund future capital projects.

This report was approved by the committee on the 30th of March 2026 and signed on its behalf by

Eleanor Mitchell
Chairperson



**Independent examiners report to the Committee
of Garioch Charities Shop**

I report on the accounts of the charity for the year ended 31st December 2025 which are set out on pages 6 and 7.

Respective responsibilities of committee and examiner

The charity's committee is 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 committee considers that the audit requirements 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 explanations from the committee 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

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
 - To prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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.

David Minett
Chartered Accountant
James Milne
5 High Street
Inverurie
Aberdeenshire
AB51 3QA

Date: 31st March 2026

Garioch Charities Shop



Receipts and Payments Account for the year ended 31st December 2025

	Year ended 31/12/25 £	Year ended 31/12/24 £
Incoming resources		
Trading activities – takings	55,303	52,135
Trading activities – Nathan	448	691
Gifts, donations and voluntary receipts	115	341
Treasurer account interest	632	878
Total incoming resources	56,498	54,015
Resources expended		
Charitable donations	30,810	35,689
Rent	18,000	18,000
Rates	2,285	1,897
Insurance	420	391
Heat and light	1,491	1,893
Shop repairs and maintenance	2,918	1,844
Printing, postage and stationery	223	529
Telephone	438	451
Accountancy	966	1,152
Volunteers meal	920	990
General expenses	990	1,043
Total resources expended	(59,461)	(63,879)
Total (deficit)/surplus for the year	(2,963)	(9,834)

All funds are unrestricted.

Garioch Charities Shop



Statement of Balances at 31st December 2025

	2025	2024
	£	£
Opening bank and cash balances	58,248	68,082
(Deficit)/surplus for the year	<u>(2,963)</u>	<u>(9,834)</u>
Closing bank and cash balances	<u><u>55,285</u></u>	<u><u>58,248</u></u>

All funds are unrestricted.

The financial statements were approved by the Committee on the 30th of March 2026, and signed on its behalf by

Eleanor Mitchell
Chairperson