

**Peedie Kirk United Reformed Church – Kirkwall**

**Annual Report and Accounts**

**Year Ended 31 December 2025**

## **Peedie Kirk United Reformed Church – Kirkwall**

### **Trustee's Annual Report and Accounts for the Year Ended 31 December 2025**

Scottish charity no. SCO12028

#### **Current trustees**

Isobel Cormack  
Zanne Drever  
Ivy Marcus  
Ray Kemp  
Violet Louttit  
Helen Muir  
Alison Robinson  
Kathleen Kemp

#### **Contact address**

Elvadal, 18 Willowburn Road, Kirkwall, KW15 1NG.

#### **Structure, Governance and Management.**

The charity is governed by a board of trustees which meets regularly.

Trustees are appointed in general meeting. Appropriate training and induction is provided in the aims, objectives and procedures of the charity to all new trustees.

The charity is a member of The United Reformed Church. It makes regular donations to the national body, The United Reformed Church Synod of Scotland, which is a registered Scottish Charity No. SCO11907.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Governing Document**

The charity is an unincorporated association governed by a written constitution.

#### **Charitable Purposes**

The charity's objects, as more fully set out in its written constitution, are:

- the prevention or relief of poverty
- the advancement of education
- the advancement of religion
- the advancement of citizenship and community development
- the advancement of human rights
- the advancement of environmental protection, and
- the relief of those in need

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**Achievements and Activities**

The Charity during the year undertook a full programme of events within the community. Its hall was also used by other organisations throughout the year. During the month of September the charity in conjunction with The Orkney International Science Festival provides lunches in its hall which is an annual event. The charity makes its hall available for use to other charities at no cost.

The Charity has an ongoing programme to enhance its facilities by sourcing external funding to enable such project work to take place. One of which was undertaking during 2025 was that of installing new energy efficient wall heaters in the Church.

The Charity sends representatives to the United Reformed Church National Synod of Scotland meetings in spring and autumn. Members take part in Synod committees.

The Charity is a member of Eco Congregation Scotland.

The Charity also financially supports the 1<sup>st</sup> Kirkwall Company Boys Brigade annually as they are associated with the Church. The Church has Trustee representatives affiliated to their Scottish Charity Incorporated Organisation. One of their members assists as a helper with the Anchor Boys.

The Charity being ecumenical minded has let the local branch of the Quaker organisation use its facilities for worship.

The Charity financially supports a local organisation each year. This year 2025 we raised £831.93 donated from the congregation for "Sands Orkney" which is working to save babies lives and support anyone affected by pregnancy loss or the death of a baby.

The Charity continues to support the local Orkney Foodbank with donations of food. One of its members is also a volunteer and Trustee.

The charity hall facilities was utilised by the Kirkwall Bowling Club during the Orkney 2025 Islands Games. Members also participated in various supporting roles within the Games itself.

**Trustees' Remuneration and Expenses**

No trustees received any remuneration from the charity.

## Reserves

As a result of the Deficit of £26,578 for the year, the charity held funds of £30,778 at the year end. These funds were made up of £30,778 unrestricted. The trust also holds the title deeds to the Peedie Kirk and Manse buildings. The trustees consider that the funds held will enable the charity to continue to operate through the forthcoming year.

**Approved by the board of trustees and signed on their behalf.**

Signed,  .....

Date, 1/6/25 .....

## **The Peedie Kirk United Reform Church – Kirkwall**

### **Independent Examiner's Report for the year ended 31 December 2025**

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 5 to 7.

### **Respective Responsibilities of the Committee 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 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 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 Regulations, and;
  - to prepare the 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.



**David Campbell**  
Independent Examiner  
VAO, 6 Bridge St, Kirkwall  
**The Peedie Kirk United Reformed Church – Kirkwall**

Dated.....1/6/2026.....

# **Receipts and Payments Account for the Year ended 31 December 2025**

|                                           | Note | Unrestricted    | Restricted | Total<br>2025   | Total<br>2024  |
|-------------------------------------------|------|-----------------|------------|-----------------|----------------|
|                                           |      | £               | £          | £               | £              |
| <b>Receipts</b>                           |      |                 |            |                 |                |
| Grants and donations                      |      | 25,614          | -          | 25,614          | 28,059         |
| Investment income                         |      | 6,299           | -          | 6,299           | 8,849          |
| Fundraising                               |      | 2,286           | -          | 2,286           | 3,104          |
| Charitable activities                     |      | 4,251           | -          | 4,251           | 3,181          |
| <b>Total receipts</b>                     |      | <b>38,450</b>   | <b>-</b>   | <b>38,450</b>   | <b>43,193</b>  |
| <b>Payments</b>                           |      |                 |            |                 |                |
| Grants and donations paid                 |      |                 |            |                 |                |
| - The United Reformed Church              | 1    | 14,910          | -          | 14,910          | 14,863         |
| - The U.R.C. Synod of Scotland            | 1    | 75              | -          | 75              | 435            |
| - Other                                   | 1    | 1,200           | -          | 1,200           | 668            |
|                                           |      | <b>16,185</b>   | <b>-</b>   | <b>16,185</b>   | <b>15,966</b>  |
| <b>Payments for charitable activities</b> |      |                 |            |                 |                |
| Organist                                  |      | 540             | -          | 540             | 600            |
| Council Tax                               |      | 1,910           | -          | 1,910           | 1,699          |
| Insurance                                 |      | 5,999           | -          | 5,999           | 5,084          |
| Light and heat                            |      | 2,454           | -          | 2,454           | 1,721          |
| Repairs and Upgrade                       |      | 34,184          | -          | 34,184          | 18,062         |
| Advertising                               |      | 697             | -          | 697             | 648            |
| Other expenditure                         |      | 2,795           | -          | 2,795           | 1,357          |
|                                           |      | <b>48,579</b>   | <b>-</b>   | <b>48,579</b>   | <b>29,171</b>  |
| <b>Governance costs</b>                   |      |                 |            |                 |                |
| Accountancy and Ind. Exam                 |      | 264             | -          | 264             | 278            |
|                                           |      | <b>264</b>      | <b>-</b>   | <b>264</b>      | <b>278</b>     |
| <b>Total payments</b>                     |      | <b>65,028</b>   | <b>-</b>   | <b>65,028</b>   | <b>45,415</b>  |
| <b>Surplus (Deficit) for year</b>         |      | <b>(26,578)</b> | <b>-</b>   | <b>(26,578)</b> | <b>(2,222)</b> |

# The Peedie Kirk United Reformed Church – Kirkwall

## Statement of Balances for the year ended 31 December 2025

|                              | Unrestricted  | Restricted | Total<br>2025<br>£ | Total<br>2024<br>£ |
|------------------------------|---------------|------------|--------------------|--------------------|
| <b>Bank and cash in hand</b> |               |            |                    |                    |
| Opening balance              | 57,356        | -          | 57,356             | 59,578             |
| Surplus (Deficit) for year   | (26,578)      | -          | (26,578)           | (2,222)            |
| Closing balance              | <u>30,778</u> | <u>-</u>   | <u>30,778</u>      | <u>57,356</u>      |

### Reserves

|                    |               |               |
|--------------------|---------------|---------------|
| Unrestricted funds | 30,778        | 57,356        |
| Restricted funds   | -             | -             |
| Closing balances   | <u>30,778</u> | <u>57,356</u> |

### Assets

Intangible – lease rights-  
at costs

Land and buildings – Per  
Insurance Documentation 2,914,656

Equipment – at cost 1,035

Total fixed assets 2,915,691

The charity holds the title deeds to the Peedie Kirk and Manse buildings. No information is presently available as to the full historic cost or current valuation of either building. The cost of land and buildings as reported above includes only costs incurred since 1 January 2010.

Approved by the trustees and signed on their behalf.....

Signed.....

Date 1/6/26.....

## The Peedie Kirk United Reformed Church – Kirkwall

### Notes to the accounts for the year ended 31 December 2025

#### 1 Grants and donations paid

Grants and donations include the following sums paid, with the purpose of enabling each organisation to further their charitable aims and objectives:

|                                                | 2025<br>£   | 2024<br>£ |
|------------------------------------------------|-------------|-----------|
| Sands Charity                                  | 800         | -         |
| 1 <sup>st</sup> Kirkwall Company Boys' Brigade | 400         | -         |
| Right There                                    | -           | 668       |
|                                                | <hr/> 1,200 | <hr/> 668 |