

WIGTOWN COMMUNITY SHOP

SCOTTISH CHARITY NUMBER SC047666

**ACCOUNTS FOR THE YEAR TO
31st DECEMBER 2025**

**Reference and Administrative Information
for the year ended 31st December 2025**

Registered Charity Number	SC047666
Trustees	Val Spernagel (Chair Person) Anne Gorman (Secretary) Jenny Bradley (Treasurer) Grace Crichton Kelly Watts Jesssie Thomson (Vice Chair Person) Betty McGowan Jacqui Schneider Tracey Warman Helen Crawford
Contact Address	Anne Gorman 10 Agnew Crescent Wigtown DG8 9DT
Bankers	Bank of Scotland 64 George Street Stranraer DG9 7JN
Independent Examiner	Helen Bark 2 Kilquhirn Road Wigtown DG8 9DX

WIGTOWN COMMUNITY SHOP
SCOTTISH CHARITY NUMBER SC047666

Trustees Annual Report for the year ended 31st December 2025

The Trustees present their annual report together with the accounts for the year ended 31st December 2025.

Structure, Governance and Management

The Wigtown Community Shop was registered as a Scottish Charity on 23rd August 2017.

The charity is administered in accordance with its constitution, amended on 27 March 2017.

The Community Shop is administered by the trustees elected each year at the AGM by the members. Trustees normally serve for three years, and Community Shop Officers, Chairman, secretary and treasurer are re-elected each year. The trustees keep under review the risks to which the charity may be exposed.

Objectives and activities

The purpose of the Wigtown Community Shop is the advancement of citizenship, and community development by raising funds from the operation of a community shop in Wigtown for the benefit of local charities, community groups and not-for-profit organisations in Wigtown Parish and surrounding areas.

Achievements, Performance and Future Plans

The committee, assisted by volunteers, has operated the community shop in South Main Street, Wigtown in the year to 31st December 2025. During the year, the Community Shop made donations to other charities, good causes and not-for-profit organisations of £59,120. The financial results for this year are shown in the Income and Expenditure Account attached.

Financial Review

The Charity had a surplus of £505 in this financial period, and this was added to reserves at 31 December 2025. No Trustee received any remuneration or benefits. The trustees would like to thank very sincerely the volunteers and all those who have supported the Wigtown Community Shop.

The trustees declare they have approved this report.

Signed on behalf of the Trustees

.....*EV Spemagel*.....EV Spemagel (Chair Person)
.....*Ane Gorman*.....A Gorman (Secretary)

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Independent Examiners Report to the Trustees

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages the next 2 pages.

Respective responsibility 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)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44 (1)© 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 the Regulation 11 of the Charities Accounts (Scotland) Regulation 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 disclosure 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 views given by the Accounts.

Independent Examiner's Statement

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

1. Which give me reasonable cause to believe that in any material respects 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.

Helen Bark
2 Kilquhirm Road
Wigtown
Newton Stewart
DG8 9DX

Helen Bark

Date11/5/2026.....

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Income and Expenditure for the year to 31st December 2025

	2024	2024	2025	2025
INCOME				
Shop Sales		75,144		72,646
Other Donations		<u>898</u>		<u>260</u>
		76,042		72,906
EXPENDITURE				
Premises rent	8,260		8,645	
Insurance	330		243	
Card Machine Charges	139		193	
Electricity & Water Charges	2,394		3,106	
Repairs and Renewals	5,579		121	
Administration	1,709		973	
Total for period	<u></u>	<u>18,411</u>	<u></u>	<u>13,281</u>
SURPLUS FOR PERIOD		57,631		59,625
Less Donations to Charities and Good Causes		<u>48,550</u>		<u>59,120</u>
Transfer to Reserves		<u>£ 9,081</u>		<u>£ 505</u>

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Balance Sheet as at 31st December 2025

	2024	2025
CURRENT ASSETS		
Cash at Bank	45,250	45,753
Cash on Hand	<u>46</u>	<u>48</u>
	<u>£ 45,296</u>	<u>£ 45,801</u>
Financed by:		
RESERVES		
As at 31st December 2024	36,215	45,296
Transfer from Incone & Expenditure Account	<u>9,081</u>	<u>505</u>
	<u>£ 45,296</u>	<u>£ 45,801</u>