

3 Churches Charity Shop

Annual Report and Financial Statements

Year ended 31 March 2025

Scottish Charity Number SC043359

3 Churches Charity Shop

Trustees' Annual Report for the Year to 31 March 2025

Reference and Administration Information

Charity Name: 3 Churches Charity Shop

Charity Registration Number: SC043359

Contact Address: c/o Shootree House, Butterstone, Dunkeld, Perthshire, PH8 0HA

Current Trustees

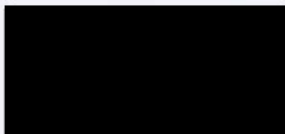


Principal Office Bearers

Chairman:

Secretary:

Treasurer:



Independent Examiner



Banker

Bank of Scotland

Branch: The Direct Business

Address: PO Box 1000, BX2 1LB

3 Churches Charity Shop

Trustees' Annual Report for the Year to 31 March 2025

Structure, Governance and Management

Governing Document

The Constitution

Recruitment and Appointment of Trustees

Appointments are governed by the constitution which require unanimous support of current Trustees for new appointments, and removal of any Trustee by the unanimous agreement of the others.

Objectives and Activities

The purpose of the charity is the advancement of community development through the running of a shop to raise funds for 3 designated churches in the Dunkeld area.

Achievements and Performance

The 3 Churches Charity Shop continues to be a great success within the community of Dunkeld and Birnam. The shop is open five days a week from 10am – 4pm and closed on Mondays and Sundays. It is staffed entirely by volunteers who are not only local but from further afield too. We continue to receive donations on a daily basis which are priced and sold in the shop. Any items we are unable to sell we donate to other charities or recycle where possible. There are a number of older locals who call into the shop almost daily to have a chat and receive a warm welcome. Expenses are always kept to a minimum – rent, utility charges, insurance, a small amount of stationery and sundry items to ensure the smooth running of the shop. The 3 churches really appreciate the donations and are putting the money towards a variety of needs and uses.

Financial Review

This is the twelfth full year of running the shop. As can be seen from the results the performance has been good. Our main costs continue to be the monthly rental.

All funds raised, after costs, are distributed equally between the 3 churches. We are currently holding on account £14,000 on behalf of St Bride's Church for an ongoing project they are working on.

The shop continues to be managed and manned by volunteers at no cost and we continue to be very positive about the future.

3 Churches Charity Shop
Trustees' Annual Report for the Year to 31 March 2025

Reserves Policy

With significant revenue income being generated on a weekly basis there is no need to keep working capital on hand beyond our contractual commitment to cover 6 months of rental.

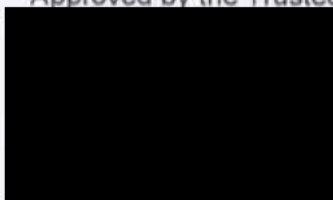
Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which shows a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf.



Signed

16/10/24

Date

Independent Examiners Report to the Trustees of the 3 Churches Charity Shop, Dunkeld

I report on the accounts of the charity for the year ended 31 March 2025

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Charity trustees consider that the audit requirement of the Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 Regulations 11 of the 2006 Accounts Regulations. An Examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements.

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 and
 - to prepare financial statements which accord with the accounting records and comply the 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 proper understanding of the financial statements to be reached.

Name: [REDACTED]

Member of the Institute of Chartered Accountants Scotland [REDACTED]

Address: [REDACTED]

16.10.25

3 Churches Charity Shop

Receipts and Payments Accounts - Year to 31 March 2025

	2025 £	2024 £
Receipts		
Shop Takings and other Sales	55,608.32	47,973.49
Donations		
Gift Aid		
Grants		
Total	55,608.32	47,973.49
Payments		
Distribution to 3 Churches	48,000.00	33,000.00
Shop Fittings and Equipment	140.04	364.68
Repairs and Maintenance	394.80	477.01
Stationery & Consumables	618.55	182.68
Telephone	426.05	
Electricity	1,199.28	997.02
Shop Insurance	662.44	598.26
Shop Rent	6,425.00	6,300.00
Water	505.49	446.48
General Admin Cost	683.00	529.58
Total	59,054.65	42,895.71
Deficit/Surplus for year	3,446.33	5,077.78

Statement of Balances

Funds Reconciliation		
Bank balance as at 31 March 2024	25,218.91	20,141.13
Deficit/Surplus for year	3,446.33	5,077.78
Bank balance in hand at 31 March 2025	21,772.58	25,218.91

Notes

There are no restricted funds.

Approved by the Trustees on 16/10/25

and signed on their behalf

Trustee