

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	AUG	2024	To	31	JUL	2024

Reference and administration details

Charity name	FOR BUTE
Other names charity is known by	
Registered charity number	SC044153
Charity's principal address	39 VICTORIA STREET
	ROTHESAY, ISLE OF BUTE
	Postcode PA20 0AP

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		CHAIR		
2		TRUSTEE		
3		TRUSTEE		
4		TRUSTEE		
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
	N/A

Structure, governance and management

Type of governing document	Constitution
Trustee recruitment and appointment	Approval of Chair

Objectives and activities

Charitable purposes	<p>The advancement of education, The advancement of citizenship or community development, The advancement of the arts, heritage, culture or science, The provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.</p>
Summary of the main activities in relation to these objects	<p>To advance citizenship and community development through encouragement of voluntary activity for the benefit of the community, both by offering opportunities directly, such as volunteering in the For Bute Community Thrift Shop and participating in environment improvement projects, and by financially supporting other organisations which encourage voluntary activity for the benefit of the community, and through targeted improvement of the local environment with a view to encouraging civic responsibility.</p> <p>To advance the arts, heritage, culture and science through financially supporting community groups that work to advance activities related to these areas, through participating in and supporting events on Bute, such as music and literary festivals, Highland Games, and others, and through working directly on a small scale to restore community areas and sites of local importance.</p> <p>To advance environmental protection and improvement through e.g. supporting the maintenance/development of wildflower gardens, Bute's beaches and meadows.</p> <p>To advance education through financially supporting community education groups on Bute and through development of public areas in such a way as to raise awareness of biodiversity and environmental issues.</p> <p>To relieve those in need by reason of age, ill health, disability, financial hardships or other disadvantages through financially supporting community groups that enable such relief, e.g. community transport, nurseries and mother and toddler groups, citizens' advice centre, befrienders etc, and through the For Bute Community Thrift Shop passing on donated goods at a reasonable cost.</p>

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Achievements and performance

Summary of the main achievements of the charity during the financial period

In the reporting period, the For Bute Community Thrift Shop has enjoyed increased success due to the much larger new premises and the shop's new prominent position facing the seafront promenade, not far from the town centre and the ferry terminal.

During this period, we have been able to increase the donations to the organisations we support; the spread of grants made was similar to previous years, including organisations and initiatives such as being a sponsor for Bute Island Radio, Beachwatch Bute, the Bute Wheelers cycling club, the Bute Noir crime fiction festival, the Lade Centre (for the elderly, ill and disabled), the Bute Arts Society, play areas at North Bute and St Andrews primary schools, funding for a new heating system for St Andrew's Catholic Church, assisting in the funding of the dialysis unit at Victoria Hospital, and travel expenses for Bute students in dancing, piping and sporting competitions.

For Bute is supported by a network of volunteers who manage, stock and run the Community Thrift Shop. None of the staff or trustees receive remuneration, and no money from the shop has gone toward the purchase of the vehicle used for collections and deliveries. For Bute volunteers are largely retired, and being part of the team in such a busy and large shop keeps them involved and active in community life.

Financial review

Brief statement of the charity's policy on reserves

For Bute is responsible for all repairs to its extremely large two-storey Victoria Street premises. We have always maintained a healthy reserve to cover at least two years' rent on the premises and for insurances, utility bills and water rates, as well as any unforeseen emergencies. This reserve amount has increased as we have more than quadrupled the amount of stock we can offer in the shop and income has risen accordingly. We have been increasing the amount funded and will continue to do so. We are still anticipating supporting the Lade Centre transition to owning its premises, to provide security for an organisation providing vital services for the vulnerable.

Details of any deficit

For Bute has no deficit.

Donated facilities and services (if any)

n/a

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Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)
*OSCR will accept
digital or typed
signatures*

Full name(s)

Position (e.g. Chair)

CHAIR

Date

04/06/2025

Receipts and payments accounts						
For the period from				to		
	01	AUG	2023		31	JUL

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities	106,024				106,024	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	106,024	-	-	-	106,024	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	106,024	-	-	-	106,024	-
A3 Payments						
Expenses for fundraising activities	19,779				19,779	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	43,360				43,360	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	63,139	-	-	-	63,139	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	63,139	-	-	-	63,139	-
Net receipts / (payments)	106,024	-	-	-	106,024	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	42,885	-	-	-	42,885	-

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	94,409				94,409	
	Surplus / (deficit) shown on receipts and payments account	42,885				42,885	
						-	
						-	
	Cash and bank balances at end of year	137,294	-	-	-	137,294	-
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Date of
approval

01 June 2025

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

For Bute raises money through donations of goods and furniture to its charity shop in Rothesay, awarding grants to community organisations that contribute to delivering social, cultural, educational, economic, environmental, health and wellbeing benefits to the population on the island. Since moving to new and larger premises, For Bute's community thrift shop has continued to flourish, especially with increased tourism to the island. Its outgoing grants increased from £30k in the last reporting period to £40k in this one. For Bute remains the only charity shop on Bute that is staffed entirely by volunteers. Payments in this reporting year have been made to initiatives including: Bute Noir (crime fiction festival); the Kingarth community orchard; Bute Island Radio; Anne Spiers Dancing; Bute Pride, Couch to 10k; Marian Downes Irish Dancing School; Chapelhill rockery; Bute Allotments Shed; Bute District Pipe Band; Kilchattan Bay Moorings; Junior Agricultural Club; Bute Resilience Team; St Paul's Episcopal Church community hall lift; Waverley preservation fund; Bute Kitchen; Bute Shinty Club; Ardbeg Bowling Club; Bute Arts Society.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Community organisations on Bute acting for the education, economic, societal and other benefits of the Bute population.	Var	~35	43,360
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

Authority under which paid

C3b Trustee remuneration - details

	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Income from For Bute Community Thrift Shop	106,024				106,024	
					-	
					-	
					-	
Total	106,024	-	-	-	106,024	-
	reference	-	-	-	reference	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations made to organisations benefiting communities on the Isle of Bute	43,360		43,360	
			-	
			-	
			-	
Total	43,360	-	43,360	-
reference		-	reference	-

3 Gross receipts from other charitable activities

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	

4 Payments relating directly to charitable activities

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Rent on premises of community thrift shop	15,200				15,200	
Business Investment District (BID) payments	435				435	
Electricity charges	3,029				3,029	
Water charges	348				348	
Kinex card payment system charges	228				228	
Insurances	539				539	
					-	
					-	
					-	
					-	
					-	
Total	19,779	-	-	-	19,779	-
	reference error	-	-	-	reference error	

SC

Additional analysis (2)

5 Breakdown of unrestricted funds

	Services provided directly to: people in need of help from:	Business and social work supporting people:	Accommodation and social care supporting people:	Other health and social care supporting people:	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities	106,024				106,024	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	106,024	-	-	-	106,024	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	106,024	-	-	-	106,024	-
Payments						
Expenses for fundraising activities	19,779				19,779	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	43,360				43,360	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	63,139	-	-	-	63,139	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	63,139	-	-	-	63,139	-
Net receipts / (payments)	42,885	-	-	-	42,885	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	42,885	-	-	-	42,885	-
Nature and purpose of funds						

- SC

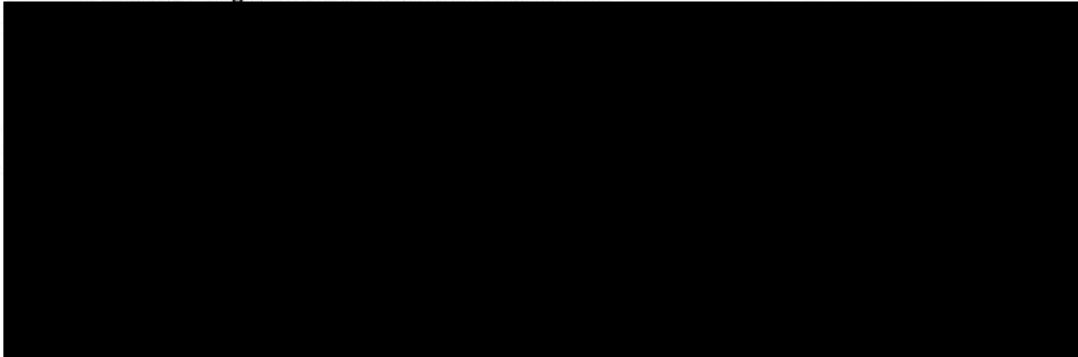
Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 (officer accounts, 01)	Restricted fund 2 (officer accounts, 02)	Restricted fund 3 (officer accounts, 03)	Restricted fund 4 (officer accounts, 04)	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						

APPENDIX 3

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Scottish Charity Regulator

		Independent examiner's report on the accounts						V2
Report to the trustees/members of	Charity name	FOR BUTE						
Registered charity number		SC044153						
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	AUG	2023	to	31	JUL	2024	
Set out on pages								(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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) (c) of the Act and to state whether particular matters have come to my attention.</p>							
Basis of independent examiner's statement	<p>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 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.</p>							
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 							
Signed**:								
Name:								
Relevant professional qualification(s) or body (if any):								
Address:								

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose