



jamesmilne
CHARTERED ACCOUNTANTS

Garioch Charities Shop

Report and Financial Statements

for the year ended

31st December 2024

SC044976.2024.1

1. 1505.17744052

Garioch Charities Shop



Information

Charity number:

SC044976

Bankers:

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

Contact address:

[REDACTED]
Garioch Charities Shop
29 High Street
Inverurie
Aberdeenshire
AB51 3QA

Garioch Charities Shop

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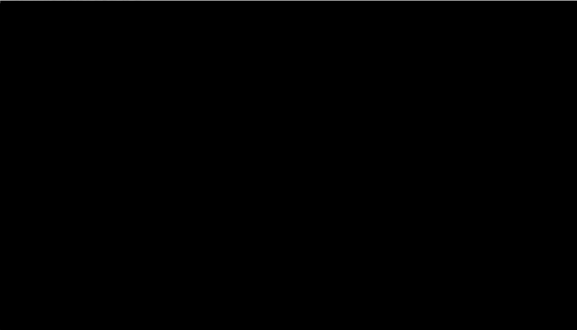
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Garioch Charities Shop



Committee Report for the year ended 31st December 2024

Committee



Contact address

 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, Home Start Garioch, Friends of Inverurie Hospital and the Gaitherin.
- 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 June we hosted an evening event in order to present small grant cheques to various local charities. Representatives from each of the recipient charities attended to receive their cheques along with many of our volunteers.

At Christmas, all our current volunteers received a complimentary ball point pen, with the shop colours and shop name engraved on it, as a little thank you gift to show our appreciation of all their hard work and commitment.

Extra pens were purchased so that we could give a little "thank you" to those in the community who help us out in various ways.

We now have a number of new younger volunteers who have been an asset to the shop with their enthusiasm, drive and new ideas.

Garioch Charities Shop

Committee Report for the year ended 31st December 2024



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 5th of March 2025 and signed on its behalf by





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

I report on the accounts of the charity for the year ended 31st December 2024 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 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



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

Date: 5th of March 2025

Garioch Charities Shop



Receipts and Payments Account for the year ended 31st December 2024

	Year ended 31/12/24 £	Year ended 31/12/23 £
Incoming resources		
Trading activities – takings	52,135	55,628
Trading activities – Nathan	691	712
Gifts, donations and voluntary receipts	341	1,680
Treasurer account interest	878	665
Total incoming resources	<u>54,015</u>	<u>58,685</u>
Resources expended		
Charitable donations	35,689	9,000
Donations	-	150
Rent	18,000	18,000
Rates	1,897	1,465
Insurance	391	380
Heat and light	1,893	4,280
Shop repairs and maintenance	1,844	2,193
Printing, postage and stationery	529	371
Telephone	451	290
Accountancy	1,152	786
Volunteers meal	990	748
Fashion Show	-	2,484
General expenses	1,043	1,137
Total resources expended	<u>(63,879)</u>	<u>(41,634)</u>
Total (deficit)/surplus for the year	<u>(9,834)</u>	<u>17,051</u>

All funds are unrestricted.

Garioch Charities Shop

Statement of Balances at 31st December 2024



	2024 £	2023 £
Opening bank and cash balances	68,082	51,031
(Deficit)/surplus for the year	<u>(9,834)</u>	<u>17,051</u>
Closing bank and cash balances	<u>58,248</u>	<u>68,082</u>

All funds are unrestricted.

The financial statements were approved by the Committee on and signed on its behalf by

