

APPENDIX 1

OSCr

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	1	1	2025	To	31	12	2025

Reference and administration details

Charity name	Friends of WoodRecyclAbility SCIO		
Other names charity is known by			
Registered charity number	SC050548		
Charity's principal address	Wood Recyclability Ltd		
	Cloisterseat Croft		
	Udny		
	Pitmedden	Postcode AB41 7PR	

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		Secretary and Treasurer		
3				
4				
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

## Structure, governance and management

### Type of governing document

SCIO Constitution (SCVO model constitution, single tier)

### Trustee recruitment and appointment

Current trustees are two of the original founding trustees, with one resignation and two appointments since incorporation as a SCIO. Skills and experience required for the charity are discussed by the board of Trustees, with approaches made to suitable individuals as appropriate. We have a Trustee application pack with job description etc and have advertised locally and via social media for additional Trustees.

## Objectives and activities

### Charitable purposes

To raise funds to improve and expand the facilities, equipment, training opportunities and support provided by Wood RecyclAbility. Wood RecyclAbility is a social enterprise providing work experience to individuals with additional support needs.

### Summary of the main activities in relation to these objects

FoWR SCIO raises funds via grant funding for specific improvement projects at Wood Recyclability and also through grant funding for general activities/improvements carried out by Wood RecyclAbility. FoWR SCIO also seeks donations from the general public and companies/organisations via a membership/supporters programme and general fundraising.

## APPENDIX 1

### Achievements and performance

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

We raised funds from donations through local fundraising and the trainees and staff of Wood RecyclAbility put in a fantastic effort doing the Kiltwalk in the early summer of 2025, raising over £2k in sponsorship/donations.

We received an anonymous donation via a firm of solicitors, offering approximately £5k for something needed. A new planer costing £5340 was identified and the donor very generously donated this sum, which was passed to Wood RecyclAbility via a grant.

### Financial review

#### Brief statement of the charity's policy on reserves

The charity has very low running costs and no staff or other commitments. The Trustees has set a reserves policy of 6 months of running costs, estimated to be £500.

#### Details of any deficit

#### Donated facilities and services (if any)

Time and incidental expenditure such as office supplies, travel etc are donated by the Trustees, either personally or via their businesses/organisations.

APPENDIX 1

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)	<div></div>	
Full name(s)		
Position (e.g. Chair)	Treasurer	Trustee
Date	13/2/2026	13/2/2026

# APPENDIX 3



## Independent examiner's report on the accounts

v2

**Report to the trustees/members of**

Charity name  
Friends of Wood RecyclAbility SCIO

**Registered charity number**

SC050548

**On the accounts of the charity for the period**

Period start date				Period end date		
Day	Month	Year	to	Day	Month	Year
1	1	2025		31	12	2025

**Set out on pages**

1-8

(remember to include the page numbers of additional sheets)

**Respective responsibilities 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) 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.

**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 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 [other than that disclosed on the attached page\*]

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 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.

**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.

## Friends of Wood RecyclAbility SCIO

SC050548



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Y20ear		Day	Month	Year
	1	January	2025		31	December	202

## Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations	10	5,340			5,350	223
Legacies					-	
Grants					-	10,000
Receipts from fundraising activities	2,720				2,720	912
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
					-	-
<b>A1 Sub total</b>	<b>2,730</b>	<b>5,340</b>	<b>-</b>	<b>-</b>	<b>8,070</b>	<b>11,135</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>2,730</b>	<b>5,340</b>	<b>-</b>	<b>-</b>	<b>8,070</b>	<b>11,135</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	752				752	
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities					-	-
Grants and donations		5,340			5,340	55,942
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
<b>A3 Sub total</b>	<b>752</b>	<b>5,340</b>	<b>-</b>	<b>-</b>	<b>6,092</b>	<b>55,942</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>752</b>	<b>5,340</b>	<b>-</b>	<b>-</b>	<b>6,092</b>	<b>55,942</b>
<b>Net receipts / (payments)</b>	<b>1,978</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,978</b>	<b>(44,807)</b>
<b>A5 Transfers to / (from) funds</b>					-	-
<b>Surplus / (deficit) for year</b>	<b>1,978</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,978</b>	<b>(44,807)</b>

## 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	916	2,291			3,207	48,014
	Surplus / (deficit) shown on receipts and payments account	1,977	-			1,977	(44,807)
						-	-
						-	-
	Cash and bank balances at end of year	2,893	2,291	-	-	5,184	3,207
	(Agree balances with receipts and payments account(s))	- 1	-	-	-	- 1	-

	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

Signature

Print Name

Date of  
approval


## Section C Notes to the Accounts

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

We received an anonymous donation of £5340 towards a needed item for Wood RecyclAbility, which was agreed to be a new planer. This was given as a grant to Wood RecyclAbility. A number of the trainees and staff did the Kiltwalk, raising over £2k of unrestricted funding. Costs for FoWR appeared higher as the website costs for 2024 were only expended in 2025.

Exp

### C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
New Planer	Recyclability	1	5,340
Total			5,340

### 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)	x
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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)	
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Number of trustees

£

### C4b Trustee expenses - details


### C5 Transactions with trustees and connected persons

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

### C6 Other information





SC050548

**Additional analysis (2)****5 Breakdown of unrestricted funds**Unrestricted  
fund 4 - enter  
name of fund  
belowTotal  
unrestricted  
fundsTotal  
unrestricted  
funds last period**Receipts**

Donations	10				10	223
Legacies					-	-
Grants					-	-
Receipts from fundraising activities	2,720				2,720	912
Gross trading receipts					-	-
buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
<b>Sub total</b>	<b>2,730</b>	-	-	-	<b>2,730</b>	<b>1,135</b>

**Receipts from asset & investment sales**

Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	-	-	-	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>2,730</b>	-	-	-	<b>2,730</b>	<b>1,135</b>

**Payments**

Expenses for fundraising activities	752				752	
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities					-	-
Grants and donations	-				-	45,246
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
					-	-
<b>Sub total</b>	<b>752</b>	-	-	-	<b>752</b>	<b>45,246</b>

**Payments relating to asset and investment movements**

Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	-	-	-	<b>-</b>	<b>0</b>
<b>Total payments</b>	<b>752</b>	-	-	-	<b>752</b>	<b>45,246</b>
<b>Net receipts / (payments)</b>	<b>1,978</b>	-	-	-	<b>1,978</b>	<b>(44,111)</b>
<b>Transfers to / (from) funds</b>					-	-
<b>Surplus / (deficit) for year</b>	<b>1,978</b>	-	-	-	<b>1,978</b>	<b>(44,111)</b>

**Nature and purpose of funds**

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## Friends of Wood RecyclAbility SCIO

SC050548

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

	Baxter Foundation	Anonymous donation via solicitor			Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations		5,340			5,340	-
Legacies					-	-
Grants					-	10,000
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					-	-
<b>Sub total</b>	-	5,340	-	-	5,340	10,000
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	5,340	-	-	5,340	10,000
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities					-	-
Grants and donations		5,340			5,340	10,696
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
					-	-
<b>Sub total</b>	-	5,340	-	-	5,340	10,696
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	-
Purchase of investments					-	-
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	5,340	-	-	5,340	10,696
<b>Net receipts / (payments)</b>	-	-	-	-	-	(696)
<b>Transfers to / (from) funds</b>						
					-	-
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	(696)

**Nature and purpose of funds**

As noted before, the anonymous donation of £5340 for the new planer was disbursed to Wood RecyclAbility through a grant.

Income & Expenditure continued:-

Statement of balances as at 31 December 2024

	2025	2024	Analysis of current year Unrestricted funds	Restricted funds	
			Total	Screwfix	Total
Balance brought Forward	£3,206.12	£48,013.46	£914.82	£2,291.30	£2,291.30
Income from Receipts & Payments	£1,977.47	-£44,807.34	£1,977.47		£0.00
Other	£0.00	£0.00			
Balance carry Forward	£5,183.59	£3,206.12	£2,892.29	£2,291.30	£2,291.30

(toilet project)

Investments

None

Income on Investments

None

### Income & Expenditure for the period to 31 December 2023

[illegible]