

FRIENDS OF KILPATRICK

Report and Financial Statement
Year End 31 October 2025
Charity No. SC007198

Notes	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds	Receipts	
					Donations	Grants
1	725.00	0.00	725.00	1209.60		
	1183.70	38103.47	39287.17	0		
	3343.76	0.00	3343.76	5702.54		
	5252.46	38103.47	43355.93	6912.14		
					Total Receipts	
					Receipts from Fundraising Activities	
					Payments	
2	0.00	0.00	0.00	2359.90	Expenses for Fundraising	
	3162.71	39603.47	42766.18	2907.72	Payments relating directly to Charitable activities	
	0.00	0.00	0.00	23.45	Misc	
	3162.71	39603.47	42766.18	5291.14	Total Payments	
	2089.75	(1500)	589.75	1621.00	Transfer to/(from) funds Surplus/(Deficit for Year)	

	Notes	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
Bank and Cash in Hand					
Opening Balances	3246.91	2371.88	5618.79		3997.79
Surplus/(Deficit) for Year	2089.75	(1500)	589.75		1621.00
Closing Balances	5336.66	871.88	6208.54		5618.79
Reserves					
General Funds	5336.66	0.00	5336.66		3246.91
Restricted Funds	0.00	871.88	871.88		2371.88
Closing Balances	5336.66	871.88	6208.54		5618.79

The association has no other investments, assets or Material liabilities

Approved by the Trustees and signed on their behalf

Chairperson

Date:

1. Donations				
Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds	
General	0.00	200.00	1160.00	
Nathan Waste	0.00	0.00	49.60	
John McDonald	125.00	0.00	0.00	
Christopher Daly	400.00	0.00	0.00	
Total	725.00	0.00	1209.60	
2. Payments relating directly to Charitable activities				
School Trips	0.00	2000.00	1000.00	
Christmas, Fun Day & School Events	3005.13	0.00	985.58	
Equipment & School Donations	157.58	500	922.21	
Special Events- Sensory Garden	0.00	37103.47	0.00	
Total	3162.71	39603.47	2907.79	

Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the year ended 31 October 2024 which are set out in pages 2-5.

Respective responsibility of trustees and examiners

The charity's trustees are responsible for the preparation of the accounts 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 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

An examination is carried out in accordance with Regulation 11 of the Charities Account (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanation from the trustees concerning any such matter. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express and 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, which gives me reasonable cause to believe that any material respecting the requirements:

- to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulation, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulation have not been met.


William A Davidson
Independent Examiner
19 Kildonan Drive
Helensburgh
Argyll & Bute

Date: 28/6/2026