

# APPENDIX 3



## Independent examiner's report on the accounts

Report to the trustees/members of

Newtonhill and District Village Association (Festive Lights)

Registered charity number

SC016305

On the accounts of the charity for the period

Period start date

Period end date

Day	Month	Year		Day	Month	Year
01	09	2024	to	31	08	2025

Set out on pages

(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

Date:

16/2/26

Relevant professional qualification(s) or body (if any):

INSTITUTE OF CHARTERED ACCOUNTANTS OF SCOTLAND (ICAS)

Address:

SEA COTTAGE  
13 MURRAY ROAD  
NEWTONHILL  
ABERDEENSHIRE, AB39 3TP.

\*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



Report to the  
trustees/members of  
Registered charity  
number  
On the accounts of the  
charity for the period  
Set out on pages

## Independent examiner's report on the accounts

Newtonhill and District Village Association (NEAT)

SC016305

### Period start date

Day	Month	Year
01	09	2024

### Period end date

Day	Month	Year
31	08	2025

(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.

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have not been met, or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed\*\*:

Name:

Date: 03 FEBRUARY 2026

Relevant professional  
qualification(s) or body  
(if any):

C.A. FINALIST (1976)  
PART QUALIFIED

Address:

DEERHEATHER  
13 PARK PLACE NEWTONHILL  
STONEHAVEN  
KINCARDINESHIRE AB39 3PG.



# APPENDIX 3



		Independent examiner's report on the accounts v2							
Report to the trustees/members of	Charity name	Newtonhill and District Village Association							
Registered charity number		SC016305							
On the accounts of the charity for the period	Period start date	Day	Month	Year	to	Period end date	Day	Month	Year
		01	09	2024	to		31	08	2025
Set out on pages								(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.								
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Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>								
Signed**:	[Redacted Signature]						Date:	16.09.25	
Name:									
Relevant professional qualification(s) or body (if any):									
Address:	14 HIGHFIELD GARDENS STONEHAVEN ABERDEENSHIRE AB39 2PS								

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### 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

N/A .

# APPENDIX 3



## Independent examiner's report on the accounts

Report to the trustees/members of

Newtonhill and District Village Association (Skateraw Fair)

Registered charity number

SC016305

On the accounts of the charity for the period

Period start date

Period end date

Day

Month

Year

Day

Month

Year

01

09

2024

to

31

08

2025

Set out on pages

(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.

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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

Date:

18/2/26

Relevant professional qualification(s) or body (if any):

INSTITUTE OF CHARTERED ACCOUNTANTS OF SCOTLAND (ICAS)

Address:

1-3 MURRAY ROAD

NEWTONHILL

ABERDEENSHIRE

AB39 3TP.

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## **Newtonhill and District Village Association SC 016305**

### **Section C Notes to the Accounts**

Following consultation with OSCR our accounts have been revised to include all of the subgroups operating under the charity's number and all receipts and payments for the subgroups are recorded in the Statement of Receipts and Payments.

The Statement of Balances shows the bank balances of all of the subgroups.

In the financial year 1<sup>st</sup> September 2024 to 31<sup>st</sup> August 2025 the total balance in the NVA Group's account increased from £33,976 to £39,550.

This is a significant increase in funds, primarily from the hugely successful Skateraw Fair. Considering quarterly publication of The Newsey, which is provided to the community free of charge, ongoing inspection and maintenance of potentially life saving defibrillators, the hugely successful fireworks display complete with BBQ and tuck, the fantastic Santa Runs hugely enjoyed by the entire community and the free Christmas Party for children of the village, all managed and organised by trustees of the NVA and volunteers from the community we must consider the year a great success.

And of course, the subgroups of the NVA, namely 200 Club, Skateraw Fair, Festive Lights and NEAT all provide enormous benefits to the village and community. All of our trustees, ably and willingly assisted by individuals and volunteer groups, particularly the Air Training Corp, have given up considerable time, raised funds and provided services and activities to benefit the community.

The NVA bank account has been set up for online approvals. Any two of three designated trustees can approve payments.

NVA has been registered with HMRC as a charity and is therefore eligible to claim Gift Aid.



## Section A Statement of Receipts and Payments

	Total Funds	Total Funds Last Period
<b>Receipts</b>		
Donations	3,868	1,994
Receipts from fundraising activities	22,416	19,936
Gross receipts from other charitable activities	4,160	6,084
<b>Sub total</b>	<b>30,444</b>	<b>28,013</b>
<b>Payments</b>		
Expenses for fundraising activities	12,693	13,120
Payments relating directly to charitable activities	8,573	11,253
Grants and donations	2,681	2,638
Governance Costs	277	0
Audit / independent examination	46	84
<b>Sub total</b>	<b>24,269</b>	<b>27,095</b>
<b>Net receipts / (payments)</b>	<b>6,175</b>	<b>919</b>
<b>Surplus / -deficit</b>	<b>6,175</b>	<b>919</b>

APPENDIX 2

Newtonhill and District Village Association		SC 016305	
Section B Statement of Balances			
B1 Cash funds	Details	Total Funds	Total Funds Last Period
NVA Primary Account	Cash and bank balances at start of year	11,908	14,207
	Surplus / -deficit	16	-2,299
	Cash and bank balances at end of year	11,925	11,908
Festive Lights	Cash and bank balances at start of year	2,368	1,696
	Surplus / -deficit	128	672
	Cash and bank balances at end of year	2,496	2,368
NEAT	Cash and bank balances at start of year	2,063	3,133
	Surplus / -deficit	406	-1,070
	Cash and bank balances at end of year	2,470	2,063
200 Club	Cash and bank balances at start of year	3,894	3,684
	Surplus / -deficit	640	210
	Cash and bank balances at end of year	4,534	3,894
Skateraw Fair	Cash and bank balances at start of year	10,838	7,433
	Surplus / -deficit	4,984	3,406
	Cash and bank balances at end of year	15,822	10,838
Common Good Fund	Cash and bank balances at start of year	2,304	2,304
	Surplus / -deficit	0	0
	Cash and bank balances at end of year	2,304	2,304
NVA Groups Total	Cash and bank balances at start of year	33,376	32,457
	Surplus / -deficit	6,175	919
	Cash and bank balances at end of year	39,550	33,376
Signed by one or two trustees on behalf of all the trustees	Signature*	Printed Name	Date
	<div></div>	David Walls	05. Mar. 2026