

East Lothian Ploughing Association SCIO

Scotland · Charity number SC043547

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2012-11-07
Register	View on the OSCR register

Contact

Address	Pefferburn Cottage Markle Mains East Linton EH40 3EB
Website	www.eastlothianploughing.weebly.com

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of the arts, heritage, culture or science'

What the charity does: To promote and preserve farming heritage and traditional farming skills. Holds an annual ploughing match in November each year.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: 4.1 The advancement of knowledge of farming heritage by promoting and encouraging the skills of ploughing the land by traditional and modern ploughs in East Lothian and surrounding areas. 4.2 In furtherance of this, the Association will hold annual ploughing matches at various locations, East Lothian.

Geography

- **Main operating location:** East Lothian
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£4,614	£3,420	-	0
2024-12-31	£4,421	£4,846	-	0
2023-12-31	£3,807	£3,657	-	0
2022-12-31	£2,482	£1,717	-	0
2021-12-31	£1,624	£1,861	-	0

Accounts

East Lothian Ploughing Association

SC043547

Receipts and payments accounts

For the period from	Period start date	to	Period end date
	1 January 2025		31 December 2025

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	1,275				1,275	975
Legacies					-	-
Grants					-	-
Receipts from fundraising activities	3,214				3,214	3,341
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	125				125	105
Insurance refund	-				-	-
A1 Sub total	4,614	-	-	-	4,614	4,421
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	4,614	-	-	-	4,614	4,421
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	3,060				3,060	4,510
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	360				360	336
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
					-	-
A3 Sub total	3,420	-	-	-	3,420	4,846
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	519
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	519
Total payments	3,420	-	-	-	3,420	5,365
Net receipts / (payments)	1,194	-	-	-	1,194	(944)
A5 Transfers to / (from) funds					-	-
Surplus / (deficit) for year	1,194	-	-	-	1,194	(944)

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	12,981				12,981	13,925
	Surplus / (deficit) shown on receipts and payments account	1,194	-			1,194	(944)
						-	-
						-	-
	Cash and bank balances at end of year	14,175	-	-	-	14,175	12,981
	(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	Trophies		2,745	2,745	2,745
	Laptops		819	819	819
	Printer		148	148	148
		Total	3,712	3,712	3,712

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Accruals - Accountancy		384	360
		Total	384	360

	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

	Craig James Macdonald	18 March 2026
	Margaret Macdonald	18 March 2026

Section C Notes to the Accounts

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

See additional notes pages.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
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)	x
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C3b Trustee remuneration - details

Authority under which paid	£
No remuneration was paid to the Trustees. However a small amount is given to the secretary to cover the costs of postage, paper, ink cartridges, telephone calls and other incidentals as allowed by the constitution.	350

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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C4b Trustee expenses - details

	Number of trustees	£
Reimbursement of out of pocket general expenses	1	481

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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East Lothian Ploughing Association

SC043547

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 £
Donations	1,275				1,275	975
					-	-
					-	-
					-	-
Total	1,275	-	-	-	1,275	975
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-
	-	-	-	-

3 Gross receipts from other charitable activities

	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 £
Annual subscriptions	125				125	105
					-	-
					-	-
					-	-
					-	-
					-	-
Total	125	-	-	-	125	125

4 Payments relating directly to charitable activities

	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 £
Hall rentals	23				23	72
Insurance	235				235	235
SCPA subscription	30				30	30
Printing catalogues and stationary	251				251	527
Engraving and trophies	-				-	117
Catering	572				572	591
Rosettes	146				146	105
Raffle prize	120				120	19
Badges	-				-	-
Secretary's Honorarium	350				350	350
Clothing	164				164	-
Fuel	23				23	24
Anniversary film	-				-	1,000
Donations	944				944	950
Equipment	85				85	359
Miscellaneous	117				117	131
Total	3,060	-	-	-	3,060	4,510
	-	-	-	-	-	-

SC043547

Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below Unrestricted funds -general	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	1,275				1,275	975
Legacies					-	-
Grants					-	-
Receipts from fundraising activities	3,214				3,214	3,341
Insurance refund					-	-
Income from investments other than land and					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	125				125	105
Sub total	4,614	-	-	-	4,614	4,421
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	4,614	-	-	-	4,614	4,421
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	3,060				3,060	4,510
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	360				360	336
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
Sub total	3,420	-	-	-	3,420	4,846
Payments relating to asset and investment movements						
Purchases of fixed assets	-				-	519
Purchase of investments					-	-
Sub total	-	-	-	-	-	519
Total payments	3,420	-	-	-	3,420	5,365
Net receipts / (payments)	1,194	-	-	-	1,194	(944)
Transfers to / (from) funds					-	-
Surplus / (deficit) for year	1,194	-	-	-	1,194	(944)
Nature and purpose of funds						

East Lothian Ploughing Association

SC043547

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	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

Accounts

APPENDIX 1



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	January	2024	To	31	December	2024

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

East Lothian Ploughing Association
SC043547
Pefferburn Cottage
Markle Mains
East Linton
Postcode EH40 3EB

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		Chairman		
2		Vice Chair		
3		Secretary		
4		Treasurer		
5				
6				
7				
8				
9				
10			Appointed 17 th March 2024	
11				
12				
13				
14				
15				
16				

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

The charity, a Scottish Charitable Incorporated Organisation and was recognised as a Scottish charity with effect from 7 November 2012. The charity is administered in accordance with the terms of its Constitution.

Trustee recruitment and appointment

Appointment and removal is in accordance with the constitution. Trusteeship is open to any individual who is a member of the organisation. There appointment will be voted on at the Annual General Meeting (AGM) by the charity's membership. Under the constitution there should be a minimum of 5 and a maximum of 12 Trustees. At each AGM 4 of the charity trustees must retire from office but they can be reappointed.

Objectives and activities

Charitable purposes

The purposes of the charity are as set out in Object 4 of the Constitution, in particular are to advance the knowledge of farming heritage by promoting and encouraging the skills of ploughing the land by traditional and modern ploughs, in East Lothian and the surrounding areas.

Summary of the main activities in relation to these objects

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APPENDIX 1

Achievements and performance

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

Our club last year ran a charity road run for Maggie's Edinburgh. The route was 35 miles through East Lothian. The local paper advertised the route and we were delighted with all the crowds that came and supported our cause. We held a film night showing the film made from our 40th anniversary ploughing match. A great night was had by all with the proceeds being donated to Maggie's Edinburgh.

We attended many local shows where our club banner was pride of place, Our annual ploughing match went without a hitch with 62 ploughmen entered.

Our Facebook page was kept up to date with all of our events and is proving a good media source for the public to be able to contact us and find further information.

Financial review

Brief statement of the charity's policy on reserves

The unrestricted funds represent income earned and donations received but not yet utilised in supporting charitable activities.

As a result of the surplus for the period the Association has unrestricted funds of £12,981 (2023: £13,925). The Trustees consider these funds are sufficient to enable the Association to continue for the forthcoming year.

Details of any deficit

N/A

Donated facilities and services (if any)

Trustees donate their time and attend Haddington Agricultural show to promote the annual ploughing match. They also help to mark out the field before the match day and to tidy up afterwards. The trustees also donate raffle prizes for our raffle on the match day. No trustee received remuneration in respect of their services as trustee and two trustees (2023: one trustee) was reimbursed expenses of £1,554 (2023: £1,177).

██████████, one of the trustees, received £350 in the year for administrative, financial and secretarial services to the charity.

APPENDIX 1

Other optional information

The Association is a membership organisation and in 2024 the membership was 22 (2023: 23).

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)		
	Chair	
Date	11/03/2025	

East Lothian Ploughing Association

SC043547

Receipts and payments accounts

For the period from	Period start date	to	Period end date
	1 January 2024		31 December 2024

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	975				975	1,565
Legacies					-	-
Grants					-	-
Receipts from fundraising activities	3,341				3,341	2,117
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	105				105	125
Insurance refund	-				-	-
A1 Sub total	4,421	-	-	-	4,421	3,807
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	4,421	-	-	-	4,421	3,807
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	4,510				4,510	3,357
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	336				336	300
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
					-	-
A3 Sub total	4,846	-	-	-	4,846	3,657
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	519				519	-
Purchase of investments					-	-
A4 Sub total	519	-	-	-	519	-
Total payments	5,365	-	-	-	5,365	3,657
Net receipts / (payments)	(944)	-	-	-	(944)	150
A5 Transfers to / (from) funds					-	-
Surplus / (deficit) for year	(944)	-	-	-	(944)	150

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	13,925				13,925	13,775
	Surplus / (deficit) shown on receipts and payments account	(944)	-			(944)	150
						-	-
						-	-
	Cash and bank balances at end of year	12,981	-	-	-	12,981	13,925
	(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	Trophies		2,745	2,745	2,745
	Laptops		819	819	300
	Printer		148	148	148
		Total	3,712	3,712	3,193

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Accruals - Accountancy			336
		Total	-	336

	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

	11 March 2025
	11 March 2025

Section C Notes to the Accounts

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

See additional notes pages.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
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)	x
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C3b Trustee remuneration - details

Authority under which paid	£
No remuneration was paid to the Trustees. However a small amount is given to the secretary to cover the costs of postage, paper, ink cartridges, telephone calls and other incidentals as allowed by the constitution.	350

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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C4b Trustee expenses - details

	Number of trustees	£
Reimbursement of out of pocket general expenses	2	1,554

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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East Lothian Ploughing Association

SC043547

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 £
Donations	975				975	1,565
					-	-
					-	-
					-	-
Total	975	-	-	-	975	1,565
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-
	-	-	-	-

3 Gross receipts from other charitable activities

	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 £
Annual subscriptions	105				105	125
					-	-
					-	-
					-	-
					-	-
					-	-
Total	105	-	-	-	105	125

4 Payments relating directly to charitable activities

	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 £
Hall rentals	72				72	16
Insurance	235				235	368
SCPA subscription	30				30	30
Printing catalogues and stationary	527				527	316
Engraving and trophies	117				117	144
Catering	591				591	1,366
Rosettes	105				105	120
Raffle prize	19				19	94
Badges	-				-	222
Secretary's Honorarium	350				350	300
Clothing	-				-	352
Fuel	24				24	29
Anniversary film	1,000				1,000	
Donations	950				950	-
Equipment	359				359	-
Miscellaneous	131				131	
Total	4,510	-	-	-	4,510	3,357
	-	-	-	-	-	

SC043547

Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
	Unrestricted funds -general					
Receipts						
Donations	975				975	1,565
Legacies					-	-
Grants					-	-
Receipts from fundraising activities	3,341				3,341	2,117
Insurance refund					-	-
Income from investments other than land and					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	105				105	125
Sub total	4,421	-	-	-	4,421	3,807
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	4,421	-	-	-	4,421	3,807
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	4,510				4,510	3,357
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	336				336	300
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
Sub total	4,846	-	-	-	4,846	3,657
Payments relating to asset and investment movements						
Purchases of fixed assets	519				519	-
Purchase of investments					-	-
Sub total	519	-	-	-	519	-
Total payments	5,365	-	-	-	5,365	3,657
Net receipts / (payments)	(944)	-	-	-	(944)	150
Transfers to / (from) funds					-	-
Surplus / (deficit) for year	(944)	-	-	-	(944)	150

Nature and purpose of funds

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East Lothian Ploughing Association

SC043547

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	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

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts v2					
Report to the trustees/members of	Charity name	East Lothian Ploughing Association					
	Registered charity number	SC043547					
	On the accounts of the charity for the period	Period start date				Period end date	
	Day	Month	Year		Day	Month	Year
	01	January	2024	to	31	December	2024
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 Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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 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 (as amended), and - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended) 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:					Date:	11/03/2025	
Name:							
Relevant professional qualification(s) or body (if any):	Chartered Accountant						
Address:	Whitelaw Wells						
	Chartered Accountants						
	The Lighthouse, Heugh Road,						
	North Berwick EH39 5PX						

*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.

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