

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	04	2024		31	03	2025

Reference and administration details

Charity name

Gauchalland East Tenants and Residents Association

Other names charity is known by

Registered charity number

SC044709

Charity's principal address

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			
2			
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
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Structure, governance and management

Type of governing document	Constitution
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Trustee recruitment and appointment	Trustees are appointed at the Annual General Meeting in October
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Objectives and activities

Charitable purposes

1. Bring tenants and residents together to ascertain their views on a wide range of issues affecting the area
2. Advocate those expressed views to the various agencies / bodies delivering services in the area
3. Give tenants and residents a voice in the decision-making process
4. Provide activities and services that promote community spirit and activity

APPENDIX 1

Achievements and performance

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

Operate and maintain a community garden to grow plants and vegetables which are sold in our community shop. We also interact with local primary schools and early years centre to encourage children to experience and learn from our activities. On an annual basis we buy and cultivate wholesale plants and bulbs and make Christmas wreaths, which we sell to our local community at an affordable rate, and donate to local groups and charities from the profit made. We provide a safe, welcoming space for anyone in our local community to drop in and socialise with others.

Financial review

Brief statement of the charity's policy on reserves

Reserves are held for 4 main purposes:

1. To meet the financial obligations arising in the event of GETRA ceasing to operate and allow the organisation to wind up in an orderly manner
2. To fund working capital
3. To ensure adequate liquidity
4. To manage potential risks and contingencies that may arise from time to times

These reserves equate to three months' running costs

Details of any deficit

N/A

Donated facilities and services (if any)

N/A

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)

*OSCR will accept
digital or typed
signatures*

Full name(s)

Position (e.g. Chair)

Secretary

Date

20/10/2025

**Gauchalland East Area Tenants & Residents
Balance Sheet April 2024 – March 2025**

INCOME			EXPENDITURE	
Balance brought forward	£10,984.32		British Telecom	£646.69
Community Shop Deposits	£9,020.00		British Gas	£641.51
			Plants and Compost	£4,244.29
			Office / Cabin Supplies and Repairs	£1,036.69
			Charitable Donations	£1,050.00
TOTAL INCOME	£20,004.32		TOTAL EXPENDITURE	£7,619.18

INCOME	£20,004.32
EXPENDITURE	£7,619.18
BALANCE	£12,385.14

Having examined the books, cheques, receipts, and bank statements I find all to be correct as of 15th October 2025.

Signed




Tenants Information Service

GAUCHALLAND AREA TENANTS AND RESIDENTS ACCOUNTS April 2024 - MARCH 2025

DATE	ITEM	CHEQUE NO	INCOME	EXPENDITURE	BALANCE
4/1/2024	Balance Brought Forward		£10,984.32		£10,984.32
4/2/2024	Community shop deposit		£270		£11,254.32
4/3/2024	Renewables	10479		£30.03	£11,224.29
4/12/2024	donation	10475		£350.00	£10,874.29
4/16/2024	Community shop deposit		£350		£11,224.29
4/19/2024	British Gas DD			£55.34	£11,168.95
4/23/2024	Netting			£226.54	£10,942.41
4/25/2024	British Telecom DD			£55.28	£10,887.13
5/7/2024	Schneider Plants			£897.49	£9,989.64
5/7/2024	Community shop deposit		1,150		£11,139.64
5/13/2024	Community shop deposit		£1,000		£12,139.64
5/13/2024	Community shop deposit		£230		£12,369.64
5/20/2024	British Gas DD			£50.83	£12,318.81
5/20/2024	Community shop deposit		£890		£13,208.81
5/28/2024	British Telecom DD			£53.54	£13,155.27
5/30/2024	Community shop deposit		£470		£13,625.27
6/18/2024	British Gas DD			£52.20	£13,573.07
6/18/2024	Community shop deposit		£510		£14,083.07
6/25/2024	British Telecom DD			£75.67	£14,007.40
7/9/2004	Community shop deposit		£350		£14,357.40
7/17/2024	British Gas DD			£49.07	£14,308.33
7/25/2024	British Telecom DD			£55.27	£14,253.06
8/8/2024	Community shop deposit		£190		£14,443.06
8/19/2024	British Gas DD			£51.84	£14,391.22
8/27/2024	British Telecom DD			£52.18	£14,339.04
8/27/2024	Community shop deposit		£200		£14,539.04
8/28/2024	Ink/tape	10485		£28.59	£14,510.45
9/3/2024	Shop Tables	10486		£225.60	£14,284.85
9/17/2024	British Gas DD			£49.41	£14,235.44
9/24/2024	Community shop deposit		£180		£14,415.44
9/25/2024	British Telecom DD			£46.97	£14,368.47
10/18/2024	Grinder, kettle	10487		£64.00	£14,304.47
10/18/2024	Ink cartridge	10488		£21.00	£14,283.47
10/21/2024	British Gas DD			£49.07	£14,234.40
10/25/2024	British Telecom DD			£50.41	£14,183.99
10/29/2024	Clydeside/compost,flowers	10493		£3,346.80	£10,837.19
10/29/2024	Topsoil	10494		£180.00	£10,657.19
10/29/2024	Ladders	10490		£64.48	£10,592.71
10/29/2024	Community shop deposit		£140		£10,732.71
11/1/2024	Galston Trust SC Xmas lunch	10496		£200.00	£10,532.71
11/5/2024	Lime granules	10495		£30.33	£10,502.38
11/19/2024	British Gas DD			£52.55	£10,449.83
11/25/2024	British Telecom DD			£57.52	£10,392.31

11/27/2024	Community shop deposit		£210		£10,602.31
12/4/2024	Zurich Insurance	10497		£78.99	£10,523.32
12/5/2024	Community shop deposit		£500		£11,023.32
12/5/2024	Community shop deposit		£500		£11,523.32
12/16/2024	Community shop deposit		£500		£12,023.32
12/16/2024	Community shop deposit		£450		£12,473.32
12/17/2024	British Gas DD			£50.83	£12,422.49
12/23/2024	Community shop deposit		£460		£12,882.49
12/27/2024	British Telecom DD			£51.82	£12,830.67
1/17/2025	British Gas DD			£50.11	£12,780.56
1/27/2025	British Telecom DD			£47.26	£12,733.30
1/28/2025	Ink cartridge			£21.00	£12,712.30
1/28/2025	Chicken pellets			£27.67	£12,684.63
1/30/2025	Garden hose			£17.46	£12,667.17
2/11/2525	Community shop deposit		£100		£12,767.17
2/18/2025	British Gas DD			£66.16	£12,701.01
2/25/2025	British Telecom DD			£50.68	£12,650.33
3/4/2025	Ink cartridge	10502		£21.00	£12,629.33
3/4/2025	Community shop deposit		£160		£12,789.33
3/13/2025	Donation	10507		£250.00	£12,539.33
3/19/2025	British Gas DD			£64.10	£12,475.23
3/20/2025	Donation	10503		£250.00	£12,225.23
3/25/2025	British Telecom DD			£50.09	£12,175.14
3/27/2025	Community shop deposit		£210		£12,385.14
			£20,004.32	£7,619.18	
	BALANCE AT 31 MARCH 2025		£12,385.14		



	Independent examiner's report on the accounts							V2
Report to the trustees/members of	Charity name Gauchalland East Tenants and Residents Association							
Registered charity number	SC044709							
On the accounts of the charity for the period	Period start date					Period end date		
	Day	Month	Year		to	Day	Month	Year
	01	04	2024			31	03	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:

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

Address:

Date: 20/10/2025

*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

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

Gauchalland East Tenants and Residents Association


Financial Statement for the year ended 31st March 2025

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Contents of the Financial Statement for the year ended 31st March 2025

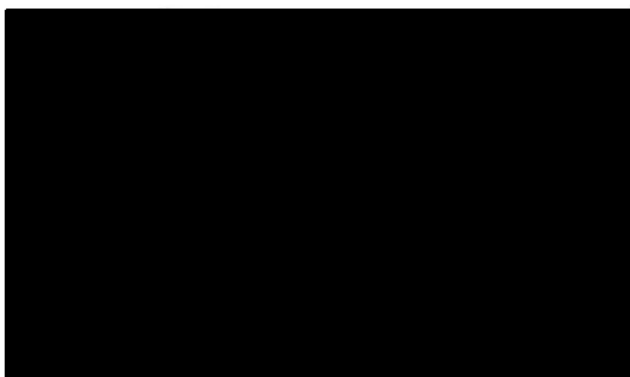
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Office Bearers		
Address		
Name of Bank	Bank Of Scotland 30 / 34 King Street Kilmarnock KA1 1 NP	

**Independent Financial Examination Report to
Gauchalland East Tenants and Residents Association (GETRA).
For the year ended 31st March 2025**

In accordance with our role as Independent Tenant Advisor to tenants and residents' groups and East Ayrshire Federation of Tenants and Residents of which GETRA is a member, we have prepared for your approval the financial statements for the year ended 31st March 2025 from the accounting records, bank statements and receipts and explanations you have provided.

This report is solely to you in accordance with our role as independent tenant advisor. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than you for our work in this report.



15th October 2025

**Independent Financial Examination Report to
Gauchalland East Tenants and Residents Association (GETRA).
Profit and Loss Account for the year ended 31st March 2025**

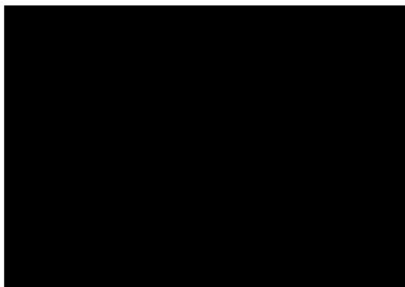
2024/25		2023/24	
Income			
Balance Bfwd.	£10,984.32	Balance Bfwd.	£7,869.13
Other Income			
Community Shop	£9,020.00	Community Shop	£10,530.00
Business Stream Refund	£0.00		£66.05
East Ayrshire Council	£0.00		£1,550.00
TOTAL INCOME	£20,004.32	TOTAL INCOME	£20,015.18
Expenditure			
Business Stream	£0.00	Business Stream	£62.00
British Telecom	£646.69	British Telecom	£618.87
Scottish Gas	£0.00	Scottish Gas	£320.00
British Gas	£641.51	British Gas	£342.59
Plants and Compost	£4,244.29	Plants, Compost, Equipment	£4,009.44
Office / Cabin Supplies and Repairs	£1,036.69	Office / Cabin Supplies and repairs	£2,085.96
Charitable Donations	£1,050.00	Charitable Donations	£1,435.00
TOTAL EXPENDITURE	£7,619.18	TOTAL EXPENDITURE	£9,030.86
Finance Costs			
Bank Charges	£0.00	Bank Charges	£0.00
Account Examination	£0.00	Account Examination	£0.00
Reserves			
3 months running costs	£1,898.96	3 months running costs	£1,898.96
End of year Account Balance	£12,385.14	End of year Account Balance	£10,984.32
Working Account Balance		Working Account Balance	
Income – Expenditure – Reserves	£10,486.18	Income – Expenditure – Reserves	£9,085.36

NOTE: During 2025 / 26, GETRA will be required to update its computer equipment, at a cost of approximately £1,500. It is envisaged this purchase will be funded by an EAC Grant Source.

GETRA's Executive Committee is responsible for the preparation of the financial statements and compliance with the constitution and relevant legislation.

The Executive Committee certifies to the best of our knowledge the foregoing Income and Expenditure Account for the year ending 31st March 2025 and the Balance Sheet as of 31st March 2025 are correct.

The financial statements have been approved by the Executive Committee and signed by the Secretary on its' behalf.



Secretary, GETRA

4th March 2025

**Independent Financial Examination Report to
Gauchalland East Tenants and Residents Association (GETRA).
Notes to the Financial Statements for the year ended 31st March 2025**

1. Basis of preparing the financial statements:

The financial statements have been completed on a basis which enables profits to be calculated in accordance with generally accepted accounting practice and which provides sufficient and relevant information to enable a tax return.

Gauchalland East Tenants and Residents Federation is the representative organisation for tenants and residents living in the East Gauchalland area of Galston, East Ayrshire, is a Registered Tenants Organisation under the Housing (Scotland) Act 2001 and a registered Scottish Charitable Incorporated Organisation with OSCR.