

**GILMOUR FAIR FA' FUND (GF3)**

**SCOTTISH CHARITY NUMBER SC044789**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR YEAR ENDED 31<sup>ST</sup> MARCH 2025**

(Ref: SC044789.2025.1)

**Trustees Annual Report**

1. Receipts and Payments accounts (SC044789.2025.1) are attached as required.
2. There have been no changes to the GF3's list of trustees. We have experienced some difficulty in registering details on your site for 2 of our trustees. Their correct details are:

[REDACTED] Email:

[REDACTED] Mob: [REDACTED] Trustee since 03/04/2014

[REDACTED] Email:

[REDACTED] Mob: [REDACTED] Trustee since 03/04/2014

3. There has been no change to the pattern of GF3 operations over the past year. The visit of 2 Trustees to the Kitega Community Centre (main beneficiary of GF3 funding) in February 2024, confirmed that funding is being spent as required and that clear benefit is accruing. The reduction in UK foreign Aid and the cessation of US Aid to African countries in early 2025, had immediate impact on projects across East Africa. The main contact for the GF3 with Kitega Community Centre is Daudi Clemy who is employed as a part time consultant for a US NGO (African Road), and he travels often to 6 neighbouring East African countries to promote and set up VICOPA projects. Daudi has advised us of the devastating impact of the loss of foreign aid for projects with which he had/has personal contact. The GF3 is aware of the long term threat posed by the new US foreign policy of working through governments rather than NGOs. The GF3 has discussed this matter with Kitega CC and has re-affirmed its strategy of assisting Kitega towards financial self-sufficiency and freedom from external political influences. The recent geopolitical policy shift serves to emphasise the importance of focussing on the promotion of financial self-sufficiency for Kitega. In retrospect, there is an argument that the GF3 could have been better advised to target its resources only on Kitega projects that generate recurring revenue for their work rather than capital-heavy projects such as the Katungalu Medical Centre. However, the health needs in the 20 villages served by Kitega CC required immediate resolution and would not otherwise have been built for another 10 – 15 years.

The main GF3 expenditure on Kitega for this financial period was split between the development of the recreational facility (a part community

service and part income-generating project) and the final stages of the Medical Centre. Discussions with Kitega CC indicate that the GF3 will be able to assist with a new Vocational Training Project in the next financial year and an extension to the Lugazi retail project (building of additional retail units that have the potential of attracting £300 recurring revenue per month per unit). It has been confirmed that building upwards (ground and 1<sup>st</sup> floor) on the existing land leased by Kitega could result in a total of 31 units being built. Even after meeting the project overheads (energy, security, administration, repairs, repayment of interest free loan etc.) this venture will contribute hugely to the recurring costs of the Kitega CC projects. The completion of these Units is targeted for 2026 and at this stage, it seems that this target will be met.

Another project being discussed with Kitega is for the GF3 to organise a working trip for students and young adults to Kitega in 2026. This will be run in partnership with Riverside Church, Ayr (a registered charity). It is intended that this 2-week project will undertake some building and work with the learning disabled pupils at the Kitega CC school. It is hoped that this venture may result in a legacy of ongoing future support for Kitega from the participants.

Other than the work with Kitega, the GF3 has provided some limited support for Tearfund, the Newton Primary School, Ayr, food bank and Riverside church (see previous report for details of purchase of coffee for community activities).



Chair of GF3

SC044789.2025.1

Gilmour Fair Fa' Fund: Charity Number SC044789

Receipts	2024/25	Payments		
	£	Date	Description	£
Donations A&G Gilmour	£24,000	01/05/2024	Tearfund (DEC Member)	£200.00
Card Cashback	£1.84	07/05/2024	Inverness Coffee Roasting Company	£52.77
Virgin Money Compensation	£275.00		for coffee supplied to Riverside Church Ayr (registered charity)	
Total Receipts	£24,276.84	03/06/2024	Kitega CC Uganda for sports/recreation facility	£3,645.00
			and Medical Centre completion/equipment + bank costs	
		05/06/2024	Inverness Coffee Roasting Company (as above)	£147.30
		07/10/2024	Booker Cash & Carry - food for Newton Primary food bank	£96.04
Virgin Bank		02/12/2024	Winter fuel assistance to single parent	£250.00
Bank Balance @ 31.03.24	£65,690.47	04/02/2024	Booker Cash & Carry - food for Newton Primary food bank	£93.14
Add Total Receipts	£24,276.84	03/03/2025	African Inland Mission to assist a woman subject to discrimination	£200.00
	£89,967.31			
Less Total Payments	4,684.25	TOTAL		£4,684.25
Bank Balance @ 31.03.25	85,283.06			

Audited and found correct

Name

Date

## Independent examiner's report on the accounts

v2

Report to the trustees/members of Charity name **GILMOUR FAIR FA' FUND**

Registered charity number **SC 044789**

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
1	APRIL	2024	to	31	MARCH	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:

## 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