

# APPENDIX 3



		Independent examiner's report on the accounts <span style="float: right;">v2</span>						
Report to the trustees/members of		Gala Harriers Athletics Club						
Registered charity number		SCO 47289						
On the accounts of the charity for the period		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		01	04	2024	to	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. 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. 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 [other than that disclosed on the attached page*]						
		1. 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> have not been met, or						
		2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.						
Signed:							Date:	27 NOVEMBER 2025
Name:								
Relevant professional qualification(s) or body (if any):								
Address:								

\*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

## Gala Harriers Athletic Club

SCO 47289



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	April	2024		31	March	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 £
<b>A1 Receipts</b>						
Donations (membership)+ donation	15,460				15,460	9,636
Legacies	-				-	-
Grants	1,500	2,500			4,000	2,000
Receipts from fundraising activities					-	-
Gross trading receipts	531				531	567
Income from investments other than land and buildings	-				-	-
Rents from land & buildings	-	-			-	-
Gross receipts from other charitable activities	15,670				15,670	12,711
					-	-
<b>A1 Sub total</b>	<b>33,160</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>35,660</b>	<b>24,913</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>33,160</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>35,660</b>	<b>24,913</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	-				-	-
Gross trading payments	249				249	2,510
Investment management costs					-	-
Payments relating directly to charitable activities	27,322	2,500			29,822	25,376
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
<b>A3 Sub total</b>	<b>27,571</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>30,071</b>	<b>27,886</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>27,571</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>30,071</b>	<b>27,886</b>
<b>Net receipts / (payments)</b>	<b>5,590</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,590</b>	<b>(2,973)</b>
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>5,590</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,590</b>	<b>(2,973)</b>

## 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	20,687	20,000			40,687	43,661
	Surplus / (deficit) shown on receipts and payments account	5,590				5,590	(2,973)
						-	-
						-	-
	Cash and bank balances at end of year	26,277	20,000	-	-	46,277	40,687
	(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	Clothing Stock	Unrestricted Fund	1,736	1,736	2,495
	Athletic equipment	Unrestricted Fund	5,617	5,617	3,182
		Total	7,353	7,353	5,677

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

	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

27/11/25  
27/11/28



## Gala Harriers Athletic Club

SCO 47285

## 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 £
Senior Membership	6,798				6,798	2,803
Family Membership	1,344				1,344	1,440
Junior Membership	5,416				5,416	5,228
Disability Membership	177				177	165
Tom Stille Fund	1,725				1,725	
<b>Total</b>	<b>15,460</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,460</b>	<b>9,636</b>
	-	-	-	-	-	reference

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Live Borders (Club Together)		2,500	2,500	2,000
Rowan Boland Trust	1,500		1,500	
			-	
			-	
<b>Total</b>	<b>1,500</b>	<b>2,500</b>	<b>4,000</b>	<b>2,000</b>
	-	-	-	-

## 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 £
Tweedbank to Lauder	552				552	528
Eildon Hill Race	1,224				1,224	1,349
Easter 5k Race	-				-	154
Abbotsford House Trail Race Junior	251				251	148
Abbotsford House Trail Race Senior	340				340	230
Festive 5K					-	-
Rowan Boland 5K	90				90	73
Training Honesting box	2,068				2,068	2,575
Circuit training (Queens Centre)	961				961	682
Track Honesty Box	7,492				7,492	5,109
Club races/Open graded	1,592				1,592	682
Entertainment/Presentation	-				-	-
Sundry-Scottish Athletics Events Hosting	165				165	228
Couch to 5K/Joggers	937				937	954
<b>Total</b>	<b>15,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,670</b>	<b>12,711</b>
	-	-	-	-	-	-

## 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 £
Tweedbank to Lauder Overheads	552				552	528
Eildon Hill Race Overheads	1,374				1,374	1,008
Easter 5k Race Overheads	-				-	30
Abbotsford House Trail Race Junior Overheads	68				68	-
Abbotsford House Trail Race Senior Overheads	641				641	94
Festive 5K	-				-	-
Rowan Boland 5K	424				424	220
Circuit training +Queens Centre Hire	1,874				1,874	969
Track Track Hire	5,403				5,403	5,431
Race Fees	4,063				4,063	3,262
Training Courses	623				623	3,050
Website running costs	249				249	336
sundry	612				612	334
Abbotsford Trust Charity	-				-	-
Giving Back to Track Charity	-				-	400
Presentation evening (entertainment)	1,880				1,880	1,399
Club Together Officer fee	4,427	2,500			6,927	6,467
Scottish Athletics Affiliations Fees	1,774				1,774	1,753
Couch to 5K	-				-	35
Sports Equipment	3,359				3,359	62
	-				-	-
<b>Total</b>	<b>27,322</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>29,822</b>	<b>25,376</b>
	reference error	-	-	-	reference error	-

### Additional analysis (2)

#### 5 Breakdown of unrestricted funds

Breakdown of unrestricted funds						
	Gala Harriers General Open Account	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
<b>Receipts</b>						
Donations	15,460				15,460	9,636
Legacies					-	-
Grants	1,500	2,500			4,000	2,000
Receipts from fundraising activities					-	-
Gross trading receipts	531				531	567
buildings	-				-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	15,670				15,670	12,711
<b>Sub total</b>	<b>33,161</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>35,661</b>	<b>24,913</b>
					cross ref error	
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>33,161</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>35,661</b>	<b>24,913</b>
					cross ref error	
<b>Payments</b>						
Expenses for fundraising activities					-	-
Gross trading payments	249				249	2,510
Investment management costs					-	-
Payments relating directly to charitable activities	27,322	2,500			29,822	25,376
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
					-	-
<b>Sub total</b>	<b>27,571</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>30,071</b>	<b>27,886</b>
					cross ref error	
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>27,571</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>30,071</b>	<b>27,886</b>
					cross ref error	
<b>Net receipts / (payments)</b>	<b>5,590</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,590</b>	<b>(2,973)</b>
<b>Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>5,590</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,590</b>	<b>(2,973)</b>
					cross ref error	

#### Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the club.

## Gala Harriers Athletic Club

SCO 47289

## Additional analysis (3)

## 6 Breakdown of restricted funds

	Club Together Officer Payments	William Lindsay Donation Fund	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations	2,500				2,500	2,000
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					-	
<b>Sub total</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>2,000</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>2,000</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,500				2,500	2,000
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>2,000</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>2,000</b>
<b>Net receipts / (payments)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Nature and purpose of funds

Club Together payments are specifically received from Live Borders for Payment of the Club Together officer who works on behalf of the club. William Lindsay Donation Fund (WLDF) will be used specifically to enhance or improve the club, but not to cover the day-to-day running of the club. The WLDF totals £20,000 and is held within the current statement of balances.

APPENDIX 1



Trustees' Annual Report for the period

Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	04	2024	To	31	03	2025

Office of the Scottish Charity Regulator

Reference and administration details

Charity name	Gala Harriers Athletic Club
Other names charity is known by	
Registered charity number	SCO 47289
Charity's principal address	<div></div>
	Postcode TD1 3RS

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)
<div></div>	Treasurer		
	Chair		
	Secretary	Nov 2024 Nov 2024	

- 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
	Nov 2024

## Structure, governance and management

### Type of governing document

The Club is a Scottish Charitable Incorporated Organisation, and the purposes and administration arrangements are set out in the constitution. Gala Harriers Athletics Club was registered in its current legal form on 1<sup>st</sup> April 2017. The Club was previously an unincorporated association. The assets of the unincorporated association were transferred to the SCIO on 1<sup>st</sup> April 2017.

### Trustee recruitment and appointment

The Club is affiliated to Scottish Athletics, who are the national governing body.

The Club holds regular trustee meetings throughout the year (these usually occur on a two monthly basis), with an Annual General Meeting held in October. At each AGM, the members are entitled to elect any member to be a charity trustee. Additionally, the board are entitled at any time to appoint a member to be a charity trustee.

The minimum number of charity trustees is 5 with the maximum number being 12.

## Objectives and activities

### Charitable purposes

To promote and advance Athletics as a sport. To provide recreational facilities, and to organise recreational activities, available to members of the public at large, with the object of improving the conditions of life.

### Summary of the main activities in relation to these objects

Provided regular training sessions led by qualified coaches: Monday Tuesday & Thursday evenings for both Junior and senior members also delivered disability athletics sessions every Tuesday. Promoted club events including: Four local junior open graded track and field Athletics events at Tweedbank Sports complex. Club handicap 10k Henderson race, Ladhope cross country, Club 10k, Eildon Hill Race and Abbotsford Trail Race. The above

## APPENDIX 1

### Achievements and performance

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

2024/25 has been a tremendous year for Gala Harriers. Our club membership numbers have continued to increase, and we now have a record number of junior members.

We have had a busy program of events throughout the year which commenced on January 2<sup>nd</sup> with the 10-mile Lauder to Melrose run along the Southern Upland Way.

In February, the club hosted the Gala leg of the Border Cross-Country Series with this challenging series of races continuing to attract large numbers of entrants across all age groups.

We then held the club Hollybush 10k Handicap in April. This was closely followed by the Kaeside 5k in May.

In June, the club hosted the Eildon 3 Hills Race and the Junior Hill Races with the senior race acting as the East District Championships and the junior race being part of the Junior Hill Running League.

The popular and unique Henderson race was held in September with the one-mile track race followed by the 2.5-mile off-road loop along the banks of the Tweed.

Throughout the year, we have hosted events at the Tweedbank track including the Team Borders trials, open-graded meetings and the well-attended annual junior club championships and senior 800m in September.

2025 has been a phenomenal year of individual and team success for our junior and senior athletes. They have continued to excel across a wide range of events including cross-country, road races, hill running, ultra events and indoor and outdoor track and field. Gala Harriers athletes have been selected to represent East of Scotland, Scotland, Scottish Schools, Scotland Masters, and Great Britain.

This year, 48 of the club's junior athletes formed a significant majority of Team Borders at the 3 East District Cross Country League races and at the 3 Forth Valley League meetings where they helped Team Borders come 2<sup>nd</sup> in Division 1.

The Gala Harriers Joggers group continues to provide a sociable running opportunity and encouragement to progress running in the club races.

A new sprint group has been established this year with some of this group already winning national medals.

The adaptive athletic development group sessions held at Tweedbank continue to offer support and coaching for this group of athletes.

The club wish to establish a new session for junior athletes at Berwickshire High School in Duns. Our Club Together Officer will take the lead in setting up the new group to provide training and development opportunities to young athletes from outside the central Borders area.

The club only succeeds with the support and regular contribution of many volunteers. These volunteers include coaches, parent helpers, junior athlete helpers, race co-ordinators, race marshals, Tweedbank event helpers as well as the club committee members who help co-ordinate the club activities throughout the year.

## APPENDIX 1

### Financial review

#### Brief statement of the charity's policy on reserves

The club intend to invest in further coach education and a selection of athletic equipment. We will also continue to offer reduced membership fees to members that can't afford the full cost.

Athletes selected for Scotland will also be given some financial support to cover travel costs.

#### Details of any deficit

Current E20,000 held in restricted funds following a generous donation from the estate of the late [REDACTED] this will be utilised for the benefit of the club and not for day-to-day expenditure. The Committee are considering the purchase new equipment to support our training sessions.

#### Donated facilities and services (if any)

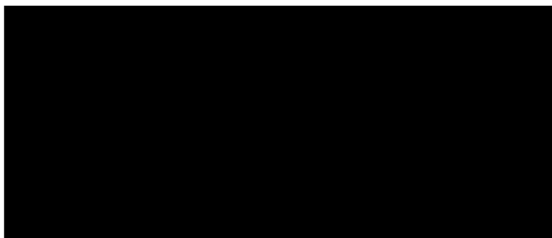
## APPENDIX 1

### Other optional information

### Declaration

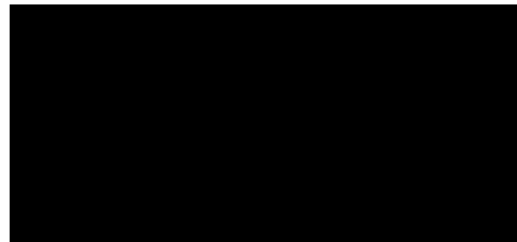
The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees



Position (e.g. Chair) Chair

Date 8/12/25



Secretary

8/12/25