

ACCOUNTS FOR COMMUNITY OPEN GARDEN, SHORTLEES  
01 JANUARY 2024 - 31 December, 2024

		BANK	CASH	TOTALS
	Balance as at 01.01.24	£18,177.57	£455.72	£18,633.29
Note	Income			
	Bank interest	£492.75		
	East Ayrshire Council	£11,018.00		
	CVO	£19,886.00		
	Robertson Trust	£2,500.00		
	Asda Foundation	£700.00		
	Awards for All	£19,999.00		
	PBIP	£12,680.12		
	Renewable Energy Fund	£10,161.43		
1	Fundraising	£627.81	£1,493.08	
2	Donations	£22.85	£421.43	
	Sub-Total	£78,087.96	£1,914.51	£80,002.47
	Total			£98,635.76
	Expenditure			
3	Garden materials	£22,352.21	£553.58	
4	Craft materials	£304.80	£112.11	
	Insurance	£1,074.87		
	Wages	£23,215.50		
5	Stationery	£130.41	£51.27	
6	Sundries	£7,617.31	£389.30	
7	Volunteer expenses	£1,758.18	£549.45 less	
	Total	£56,453.28	£1,655.71	£58,108.99
	Balance as at 01.01.2024	£18,177.57	£455.72	
	Income	£78,087.96	£1,914.51	
	Sub total	£96,265.53	£2,370.23	
	less Expenditure	£56,453.28	£1,655.71	
	Balance as at 31.12.2024	£39,812.25	£714.52	
	Balance as at 31.12.2024			
	RBS	£19,812.25		
	Virgin	£20,000.00		
	plus cash in hand	£714.52		
	Total bank/cash balance	£40,526.77		£40,526.77



**Unqualified Report for a non-company charity preparing receipts and payments accounts.**

**Independent Examiner's Report to the Trustees of Community Open Garden Shortlees.**

**Report -**

I report on the accounts of the charity for the year ended 31 December, 2024.

**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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 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 explanation 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 notice to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

