

The Friendship Cabin



**Accounts
Year to 31 st August 2025**

APPENDIX 3



Independent examiner's report on the accounts

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Report to the trustees/members of

Charity name
The Friendship Cabin

Registered charity number

SC

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	September	2024	to	31	August	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:
 - 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:

CRAIG HUNTLEY

Date:

02/12/2025

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

Address:

1 TOLLIDGE DRIVE
NORWICH
NORFOLK
NR5 2SA

*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.

The Freindship Cabin

Notes to the accounts - for the period ended 31 August 2025

1 Basis of accounting

These accounts have been prepared on the receipts and payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

2 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 turstees maintain a single unrestricted fund for the day to day running of the club.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the chairty did not receive any such funds.

3 Related party transactions

The club's insurance policy includes Trustee Indemnity Insurance for all its trustees. No other remuneration was paid to the trustees or any connected persons during the year.



A handwritten signature is present above the text 'CRAIG HUNTER' and 'ACCOUNTANT LTD'.

The Friendship Cabin

4 Donations

	Unrestricted Funds	Restricted Funds	Period Ended 31/08/2025
Various Donations	3,868	-	3,868
Screen Memories	15,000	-	15,000
	<u>18,868</u>	<u>-</u>	<u>18,868</u>

5 Grants received

National Lottery	16,500	-	16,500
Mental Health	14,500	-	14,500
Arnold Clark	1,000	-	1,000
Age Scotland	1,125	-	1,125
Fife Council	16,000	-	16,000
	<u>49,125</u>	<u>-</u>	<u>49,125</u>

6 Cost of charitable activities

Rent	16,717	-	16,717
Phone and Internet	1,626	-	1,626
Postage and stationery	1,538	-	1,538
Insurances	315	-	315
Wages	10,658	-	10,658
Payroll costs	319	-	319
Volunteers Expenses	900	-	900
Session and other misc costs	7,573	-	7,573
Fleeces/T-Shirts	456	-	456
Meals	14,552	-	14,552
Trips and Parties	3,632	-	3,632
Misc/Travel	1,550	-	1,550
	<u>59,836</u>	<u>-</u>	<u>59,836</u>

7 Governance costs

Independent examiner's fee	115	-	115
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R. M. Hume
Chair

THE FRIENDSHIP CABIN



Chris Hume
Chris Hume
ACCOUNT 4 LTD

The Friendship Cabin

Statement of balances - as at 31st August 2025

	Unrestricted Funds	Restricted Funds	Year Ended 31/08/2025	Year Ended 31/08/2024
Opening cash and bank and in hand	20,522	-	20,522	18,633
Surplus/(defecit) for the year	28,854	-	28,854	1,889
Closing cash at bank and in hand	49,376	-	49,376	20,522

Bank and Cash Balances

Bank current account	49,376	-	49,376	20,522
	49,376	-	49,376	20,522

Other Assets - Unrestricted Fund

Computer	499	-	499	499
Storage units	399	-	399	399
Computer	685	-	685	685
Hi Lo Android Table/PC	5,244	-	5,244	5,244
	6,827	-	6,827	6,827

Craig Huntley
CRAIG

THE FRIENDSHIP CABIN



Craig Huntley
CRAIG HUNTLEY
ACCOUNTS LTD

The Friendship Cabin
Statement of Receipts and Payments
For the Year Ended 31/08/2025

	Unrestricted Funds	Restricted Funds	Year Ended 31/08/2025	Year Ended 31/08/2024
Receipts				
Donations	18,868	-	18,868	13,601
Grants	49,125	-	49,125	30,140
Bank interest	-	-	-	-
Receipts from charitable Activities	20,812	-	20,812	13,966
Total receipts	88,805	-	88,805	57,707
Payments				
Fundraising costs	-	-	-	-
Cost of charitable activities	59,836	-	59,836	55,708
Governance costs	115	-	115	110
Purchase of equipment	-	-	-	-
Total payments	59,951	-	59,951	55,818
Surplus/(Deficit) for the year	28,854	-	28,854	1,889
Transfers between funds	-	-	-	-
Surplus/(Deficit) for the year	28,854	-	28,854	1,889

C. Hunter
CRAIG

THE FRIENDSHIP CABIN



Craig Hunter
 CRAIG HUNTER
 ACCOUNT 4 LTD