

## APPENDIX 3



		<b>Independent examiner's report on the accounts</b>							v2	
<b>Report to the trustees/members of</b>	Charity name:	THE WEE GAITHERIN								
	<b>Registered charity number</b>	SC051799								
<b>On the accounts of the charity for the period</b>	Period start date				Period end date					
	Day	Month	Year		Day	Month	Year			
	1	Oct	2024	to	30	Sept	2025			
<b>Set out on pages</b>	1. The Wee Gaitherin Completed Receipts and Payments Account 2025							(remember to include the page numbers of additional sheets)		
	2. The Wee Gaitherin – Summary of Accounts 2025									
	3. The Wee Gaitherin - Income and Expenditure 24-25									
<b>Respective responsibilities of trustees and examiner</b>	<p>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.</p>									
<b>Basis of independent examiner's statement</b>	<p>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.</p>									
<b>Independent examiner's statement</b>	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> <li>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> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>									
	<b>Signed**:</b>					<b>Date:</b>	1/12/25			
<b>Name:</b>										
<b>Relevant professional qualification(s) or body (if any):</b>										
<b>Address:</b>										

\*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

Numbers Sheet Name	Numbers Table Name	Excel Worksheet Name
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R&P Accounts		
	Table 1	<a href="#">R&amp;P Accounts</a>
Statement of balances		
	Table 1	<a href="#">Statement of balances</a>
Notes		
	Table 1	<a href="#">Notes</a>
Additional notes (1)		
	Table 1	<a href="#">Additional notes (1)</a>
Additional notes (2)		
	Table 1	<a href="#">Additional notes (2)</a>
Additional notes (3)		
	Table 1	<a href="#">Additional notes (3)</a>

	Enter charity name below						Enter SC No. below	
	THE WEE GATHERIN						51799	
	Receipts and payments accounts							
	For the period from	Period start date			to	Period end date		
01		October	2024	30		September	2025	
<b>Section A Statement of receipts and payments</b>								
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period		
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £		
<b>A1 Receipts</b>								
Donations	196				196	722		
Legacies					-			
Grants					-	19,500		
Receipts from fundraising activities					-	1,249		
Gross trading receipts					-			
Income from investments other than land and buildings					-			
Rents from land & buildings					-			
Gross receipts from other charitable activities					-			
Other	154				154	176		
<b>A1 Sub total</b>	<b>350</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350</b>	<b>21,647</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>350</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350</b>	<b>21,647</b>		
<b>A3 Payments</b>								
Expenses for fundraising activities						177		
Gross trading payments					-			
Investment management costs					-			
Payments relating directly to charitable activities	562	1,214			1,776	17,202		
Grants and donations					-			
Governance costs:					-			
Audit / independent examination					-			
Preparation of annual accounts	221				221	273		
Legal costs	141				141			
Other					-	2,099		
					-			
<b>A3 Sub total</b>	<b>924</b>	<b>1,214</b>	<b>-</b>	<b>-</b>	<b>2,138</b>	<b>19,751</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>924</b>	<b>1,214</b>	<b>-</b>	<b>-</b>	<b>2,138</b>	<b>19,751</b>		
<b>Net receipts / (payments)</b>	<b>( 574)</b>	<b>( 1,214)</b>	<b>-</b>	<b>-</b>	<b>( 1,788)</b>	<b>1,896</b>		
<b>A5 Transfers to / (from) funds</b>	<b>612</b>	<b>( 612)</b>			<b>-</b>			
<b>Surplus / (deficit) for year</b>	<b>39</b>	<b>( 1,826)</b>	<b>-</b>	<b>-</b>	<b>( 1,788)</b>	<b>1,896</b>		

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	THE WEE GATHERIN				51799
Section C Notes to the Accounts					
C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)		1) Aberdeenshire Council Top-Up Fund (£4000) Design, Install and touring of Heritage Exhibition, Heritage Exhibition materials, and contribution to video/soundscape. 2) Hugh Fraser Foundation (£2000) Focus on engaging young people via workshops and opportunites to perform/have their poetry appear at the festival.			
	Type of activity or project supported		Individual / institution	Number of grants made	£
C2 Grants					
	Total				-
C3a Trustee remuneration	If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)				X
	Authority under which paid				£
C3b Trustee remuneration - details					
C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)				
			Number of trustees	£	
C4b Trustee expenses - details					
	Trustee meeting hospitality - 6th March 2025		5	107	
	Travel & Accommodation - Heritage Exhibition Edinburgh / Aberdeen City 6th March 2025		3	376	
	Travel & Accommodation - Heritage Exhibition Inverness 29th May 2025		1	115	
	Trustee meeting hospitality - 16th October 2025		4	120	
	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)	
C5 Transactions with trustees and connected persons					
C6 Other information					



		THE WEE GATHERIN					51799
Additional analysis (1)							
Analysis of receipts and payments							
1 Donations							
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period	
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	
HRMC - Giftaid from donation contributions	196				196	722	
					-		
					-		
					-		
Total	196	-	-	-	196	722	
	-	-	-	-	-	-	
2 Grants							
	Unrestricted funds	Restricted funds			Total current period	Total last period	
	to nearest £	to nearest £			to nearest £	to nearest £	
					-	19,500	
					-		
					-		
					-		
Total	-	-			-	19,500	
	0	0			0	0	
3 Gross receipts from other charitable activities							
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period	
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	
Banking and sundry income	154				154	1,375	
					-		
					-		
					-		
					-		
					-		
					-		
Total	154	-	-	-	154	1,375	
	-	-	-	-	-	-	
4 Payments relating directly to charitable activities							
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period	
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	
Event hire, display, etc.	-	591			591	8,137	
Speaker fee	25	-			25	8,316	
Speakers Travel and Accom		401			401	1,879	
Travel and Accom - Exh. Mgmt.		221			221		
Travel and Accom - Charity representation	70				70		
Accountnacy	221				221	273	
Legal	141				141	417	
Web presence	227				227		
Goverance activities	240				240	679	
					-		
					-		
Total	924	1,214	-	-	2,138	19,701	
	-	-	-	-	-	-	



		THE WEE GATHERIN				51799	
Additional analysis (3)							
6 Breakdown of restricted funds							
	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below			
	Aberdeenshire Council Top-Up Fund (£4000) - balance brought forward from last period £1826.17	Hugh Fraser Foundation (£2000) - balance brought forward from last period £20.27			Total restricted funds	Total restricted funds last period	
Receipts							
Donations					-		
Legacies					-		
Grants					-	17,500	
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					-		
Sub total	-	-	-	-	-	17,500	
					0		
Receipts from asset & investment sales							
Proceeds from sale of fixed assets					-		
Proceeds from sale of investments					-		
Sub total	-	-	-	-	-	-	
Total receipts	-	-	-	-	-	17,500	
					0		
Payments							
Expenses for fundraising activities					-		
Gross trading payments					-		
Investment management costs					-		
Payments relating directly to charitable activities	1,214				1,214	15,654	
Grants and donations					-		
Governance costs:					-		
Audit / independent examination					-		
Preparation of annual accounts					-		
Legal costs					-		
					-		
					-		
Sub total	1,214	-	-	-	1,214	15,654	
					0		
Payments relating to asset and investment movements							
Purchases of fixed assets					-		
Purchase of investments					-		
Sub total	-	-	-	-	-	-	
Total payments	1,214	-	-	-	1,214	15,654	
					0		
Net receipts / (payments)	( 1,214)	-	-	-	( 1,214)	1,846	
Transfers to / (from) funds	( 612)				( 612)		
Surplus / (deficit) for year	( 1,826)	-	-	-	( 1,826)	1,846	
Nature and purpose of funds							
1) Aberdeenshire Council Top-Up Fund (£4000) Reimbursement of design, Install and touring of Heritage Exhibition, Heritage Exhibition materials, and contribution to video/soundscape. Transfer made to unrestricted upon completion of Heritage Exhibition. 2) Hugh Fraser Foundation (£2000) Focus on engaging young people via workshops and opportunities to perform/have their poetry appear at the festival.							



## Trustees' Annual Report

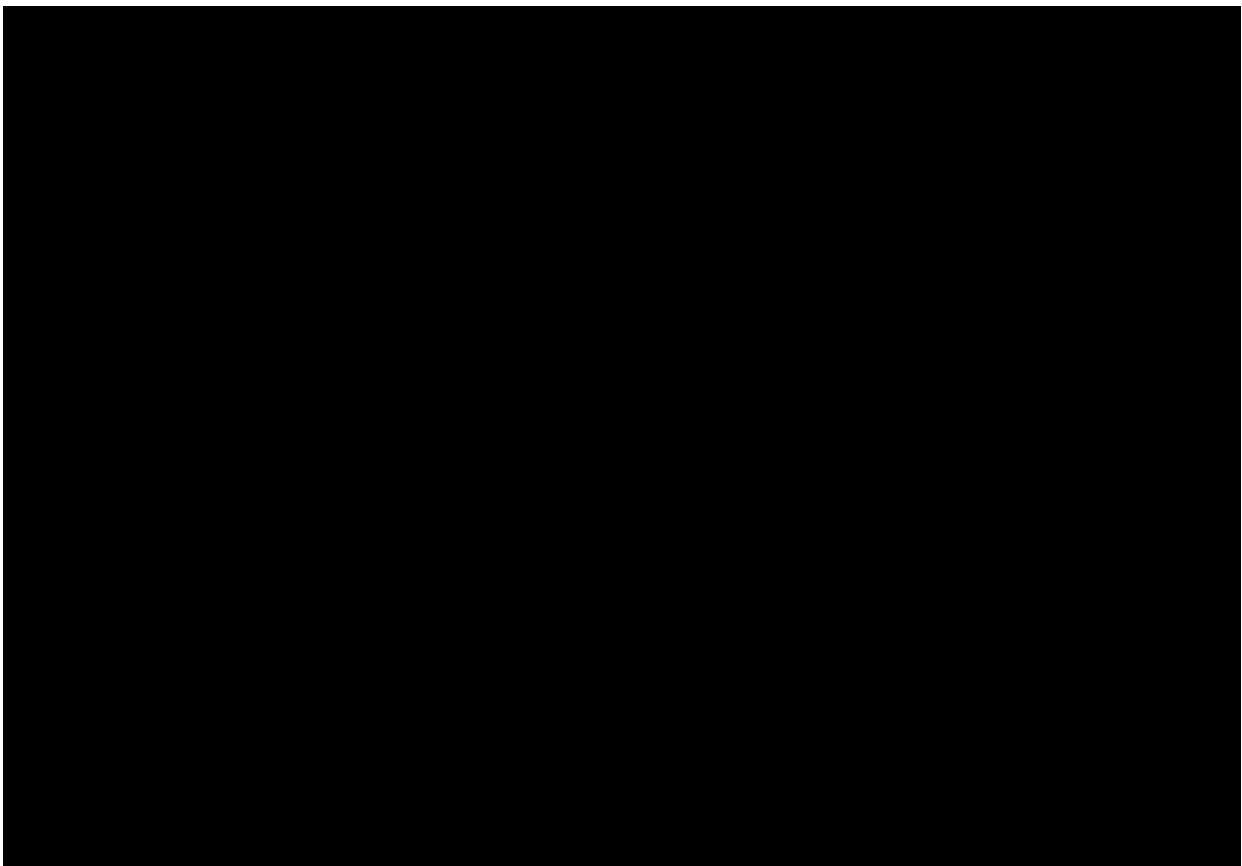
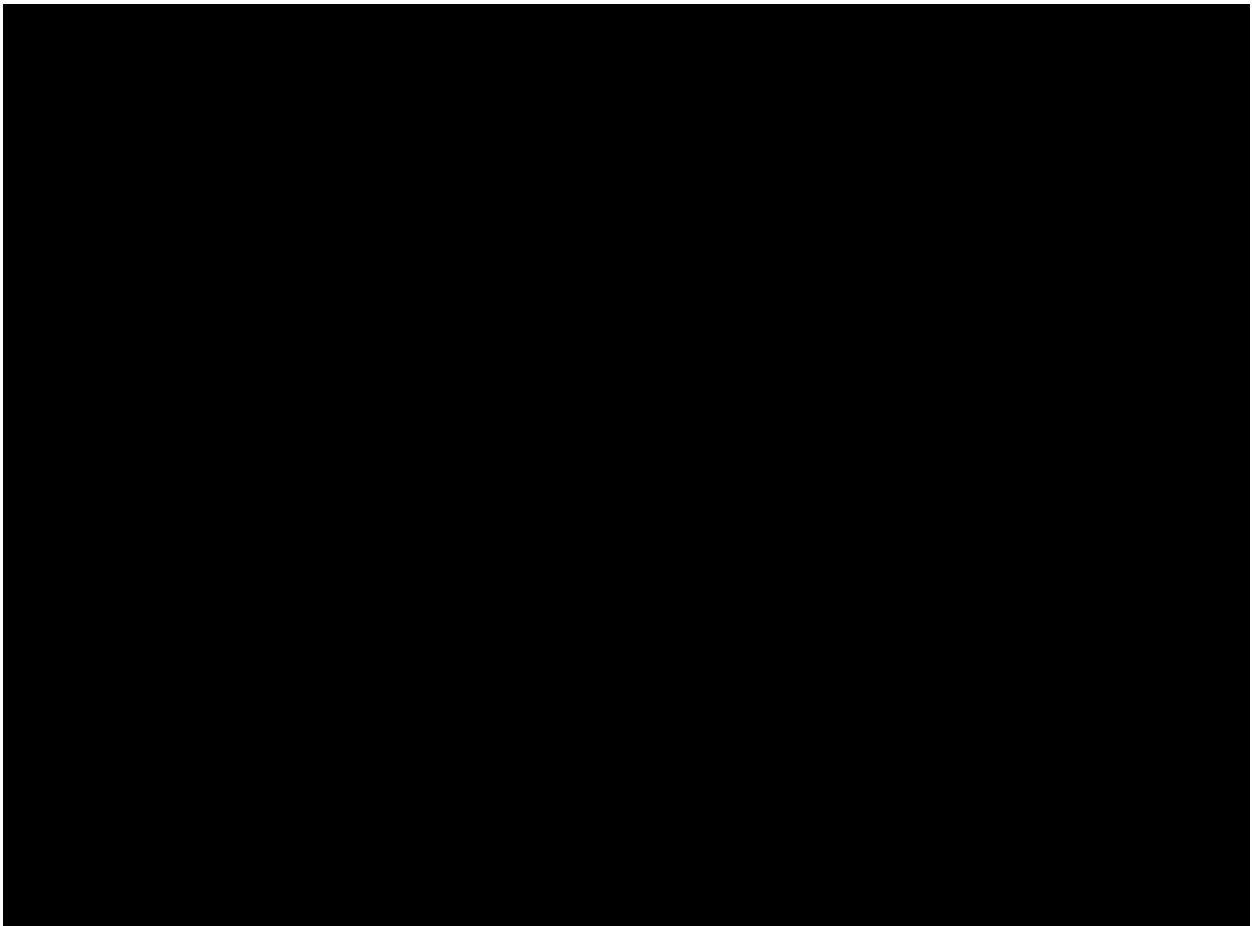
1 October 2024 - 31 September 2025

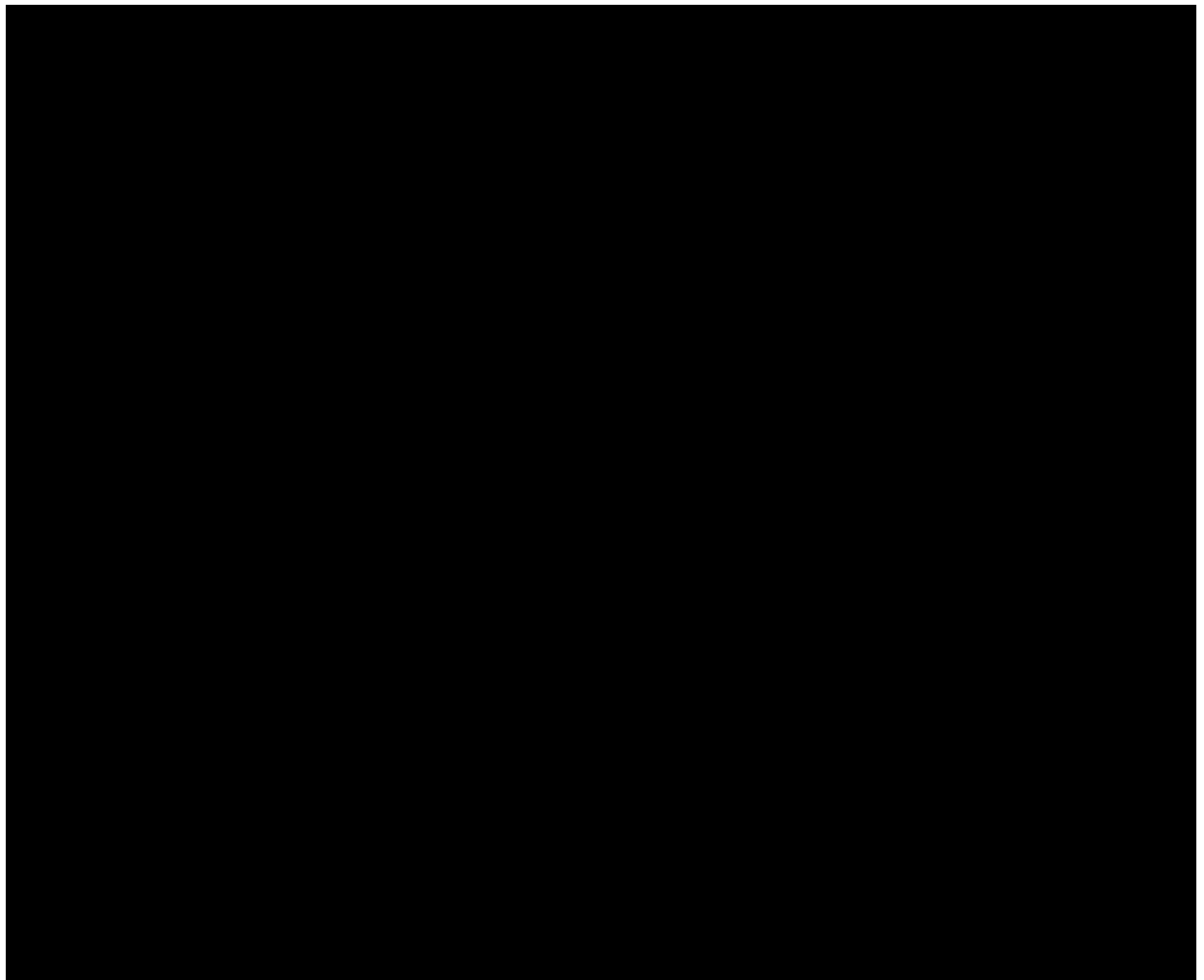
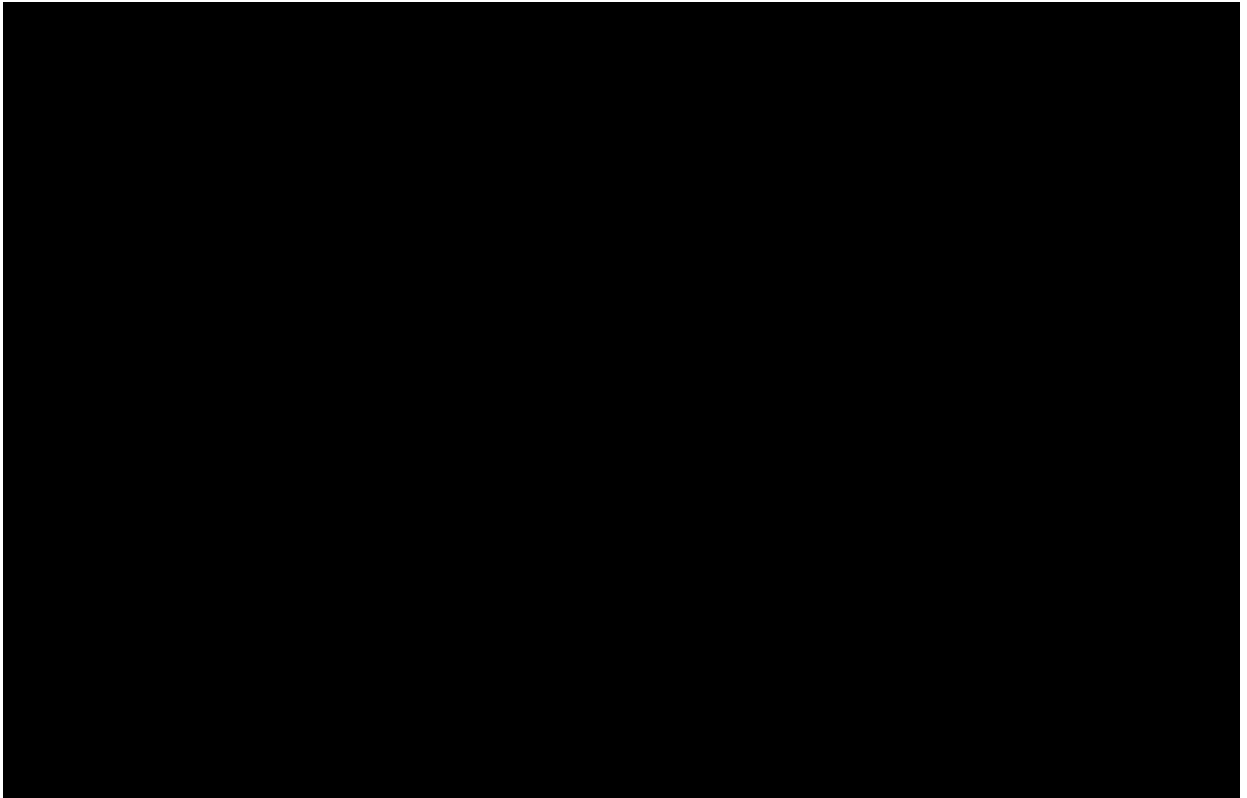
**Charity number: SC051799**

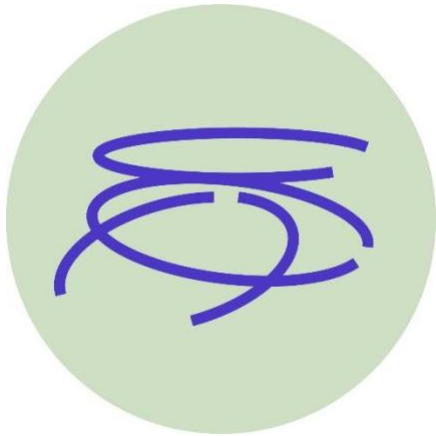
Email: [weegaitherin@gmail.com](mailto:weegaitherin@gmail.com)

Website: <https://www.weegaitherin.com/>

Social Media profile name: <https://www.facebook.com/weegaitherin>





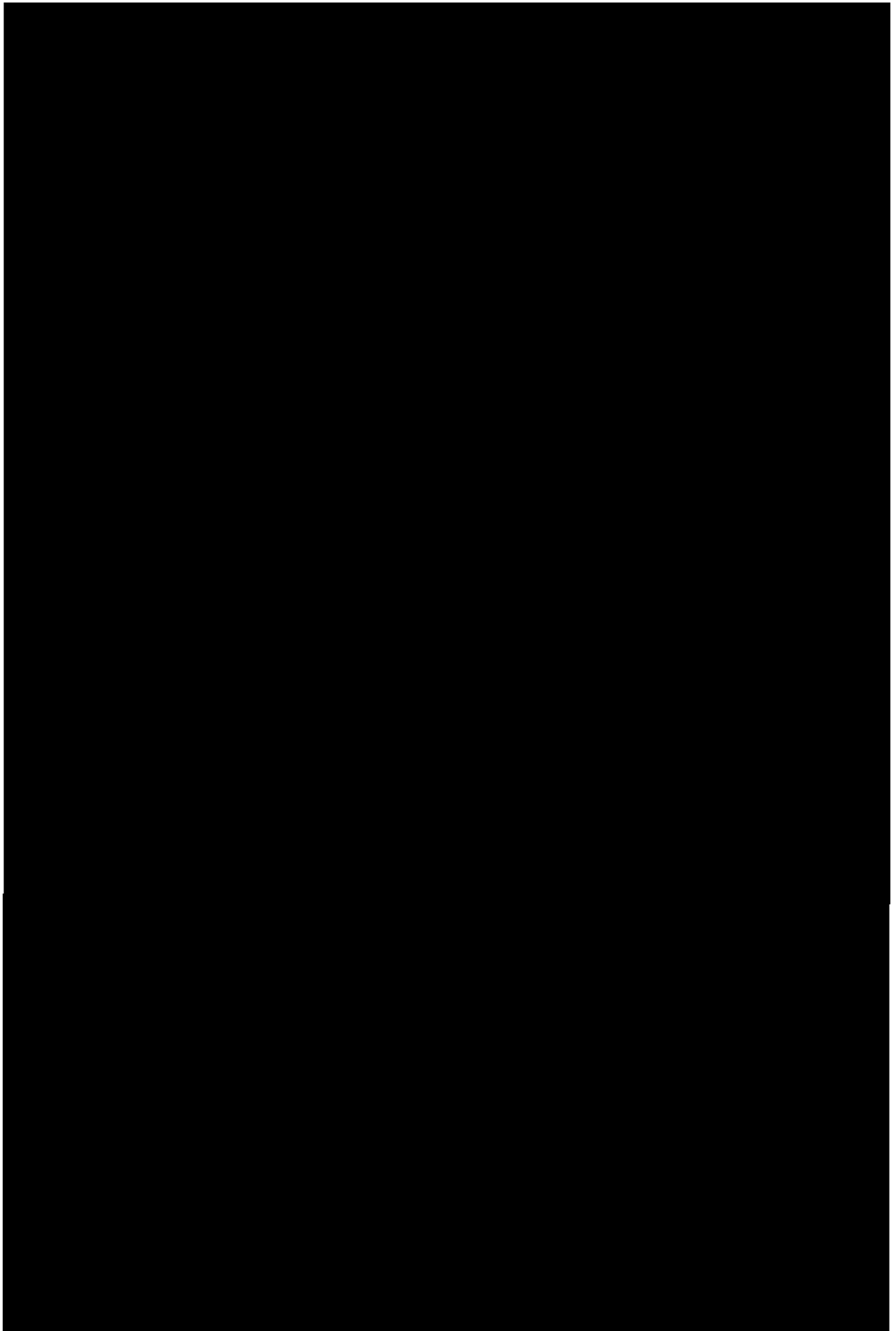


### **Charity Trustees**

Name all of your charity trustees for the period, and the date they left if they were not in post for the whole year.

[Redacted area]

## Wee Gaitherin Trustees





## Objectives and activities

The organisation's charitable purposes are:

The advancement of arts through facilitating opportunities for young people and adults to become engaged with literature, poetry and creative writing, paying particular attention to supporting participation by people who due to financial circumstances, cultural background, and other intersectional forms of prejudice have been traditionally under-represented in arts and literary events and activities.

The Wee Gaitherin benefits the people of Stonehaven, Northeast Scotland, and also the wider poetry community throughout Scotland. And seeks to advocate for and facilitate the participation of people and communities in poetry and creative writing workshops, mentoring, readings, spoken word performance, inclusion in anthologies and exhibitions, thereby building confidence, enriching cultural life and community spirit and cohesion.

We also aim advance culture by both preserving, celebrating, and generating traditional regional and newly assembling local cultures in Scotland through highlighting the vitality of Scottish and international poetry, and the diversity of languages-in-culture, including Scots, Gaelic, and more generally the variety of languages spoken and shared in contemporary Scotland, to new and receptive audiences across the Northeast region and beyond.

### **The Wee Gaitherin's Festival Activities**

The Wee Gaitherin Festival – which began in 2021, when its local Chairperson, [REDACTED], hosted it on the weekend the pandemic lockdown ended – is now a popular fixture in the poetry calendar, drawing in poets locally, from across Scotland, Ireland, England, Wales – and beyond – to read and perform their work on an equal footing (no matter who they may be) in English, Scots and Gaelic.

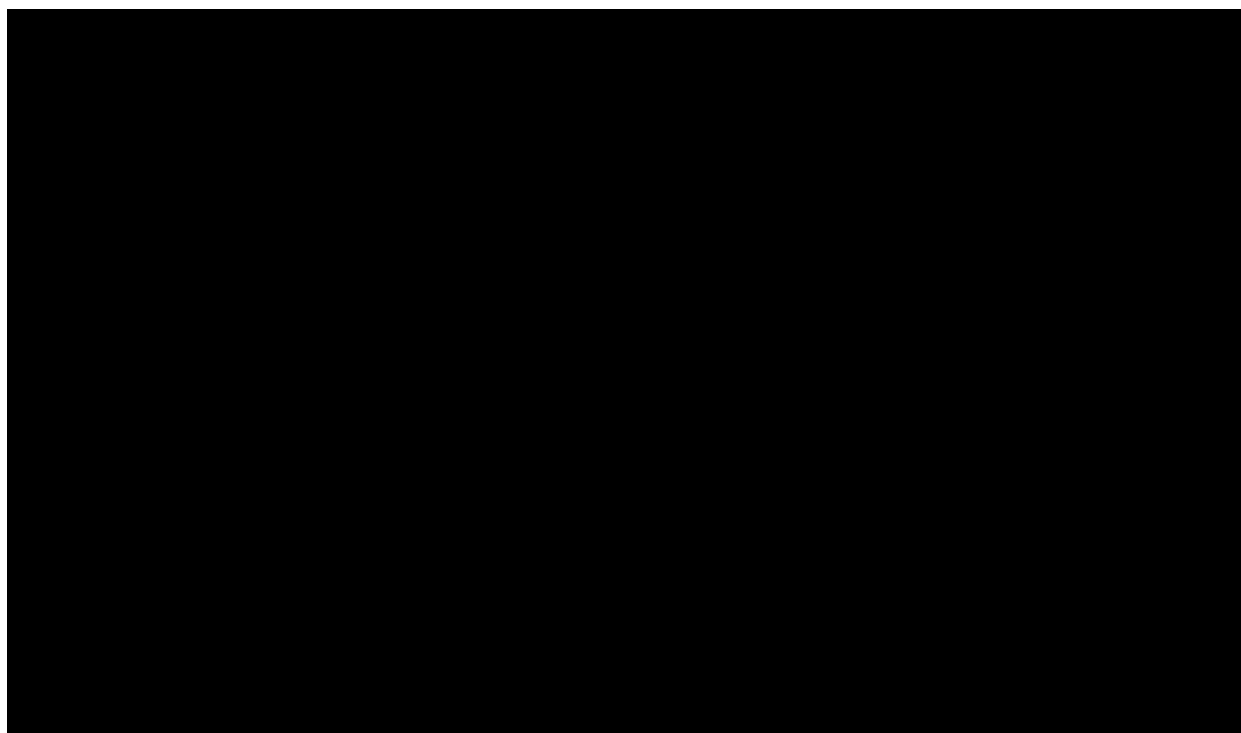
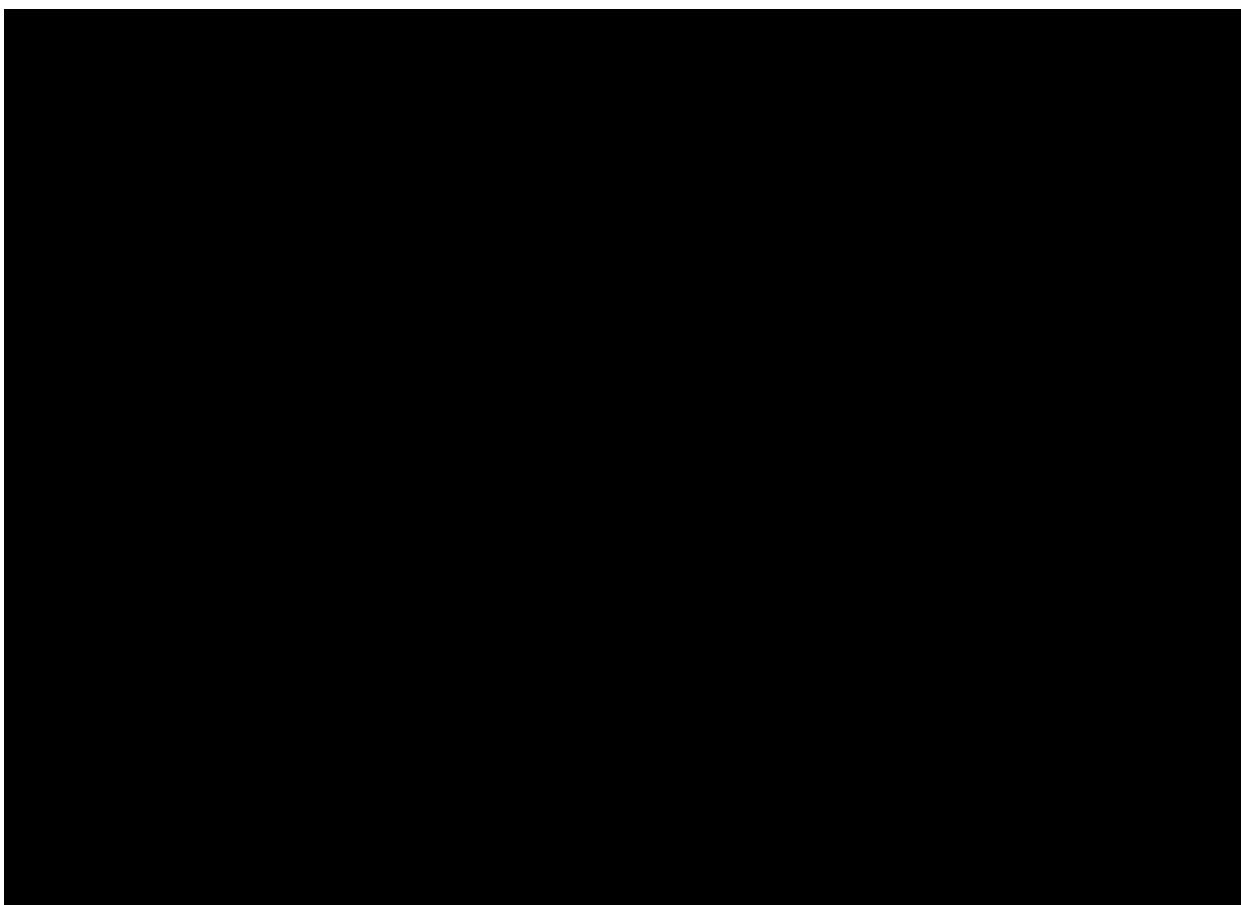
Since that uncertain start, for each of the last three years, apart from in 2025 when the trustees took a break to attend to other commitments, we've hosted a near legion of poets and kept them 'fed and watered' in one of Scotland's bonniest coastal towns. The Wee

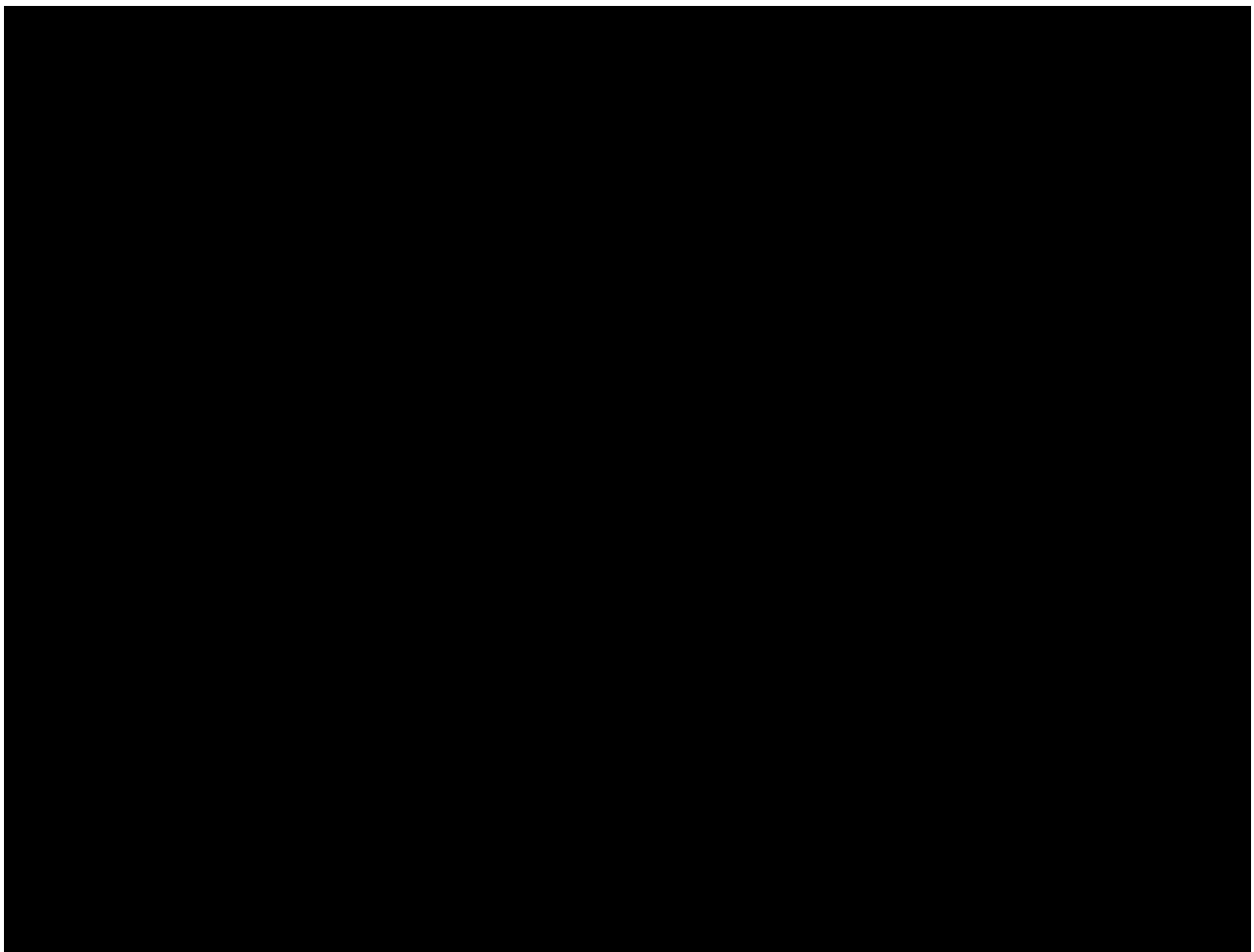
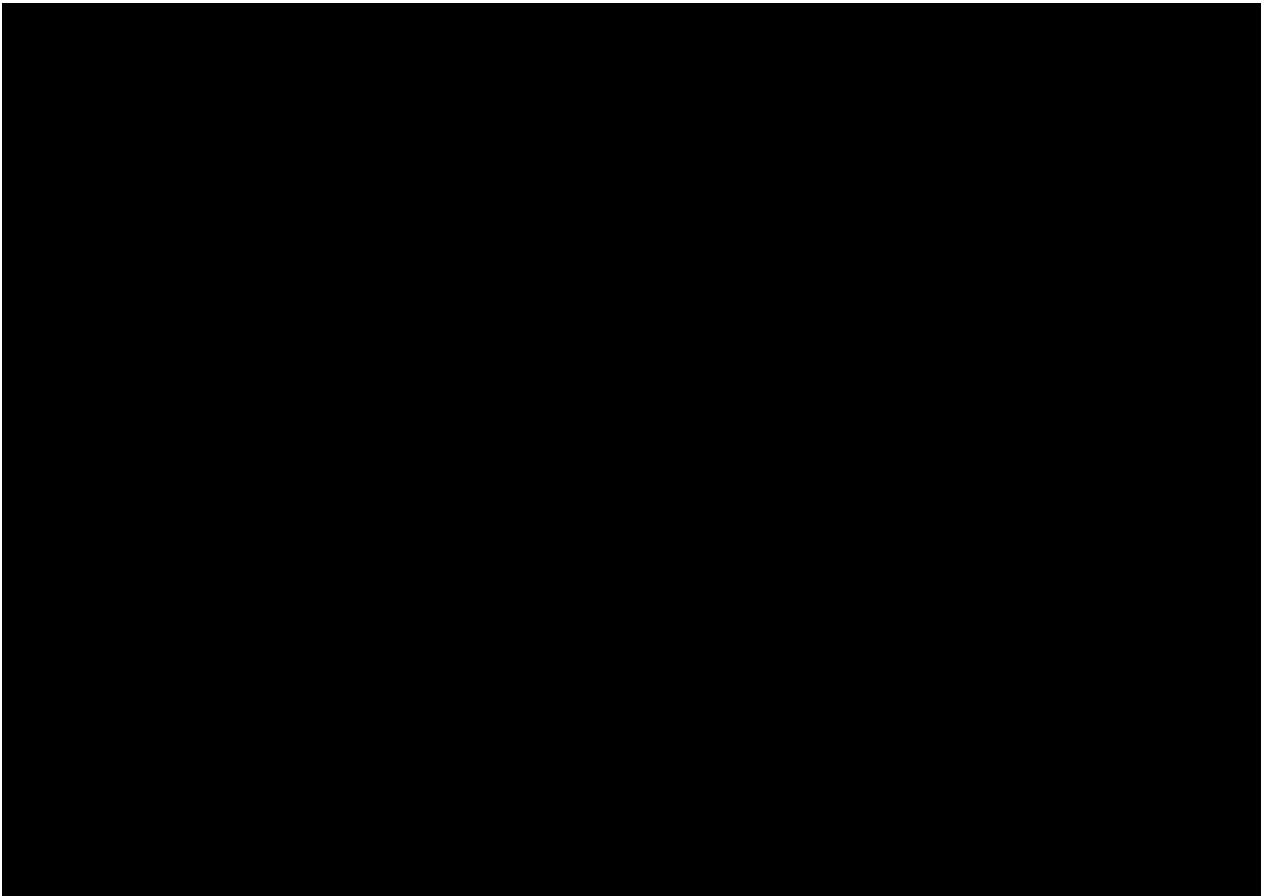
Gaitherin is now, run by 7 trustees and backed up by a small army of wonderful volunteers who turn their talents to everything from fundraising to publicity, to touring The WG Heritage Exhibition – which has now reached hundreds of people over 20 Northeast and highland venues – that grew out of our community engagement program and owes its existence to the enormous amount of work generously volunteered by [REDACTED] who curated and organised all the other local writers/artists and local history enthusiasts involved in its creation. It celebrates the work of acclaimed writers living and dead over 300 years! And has been the main focus of our activities during 2025.

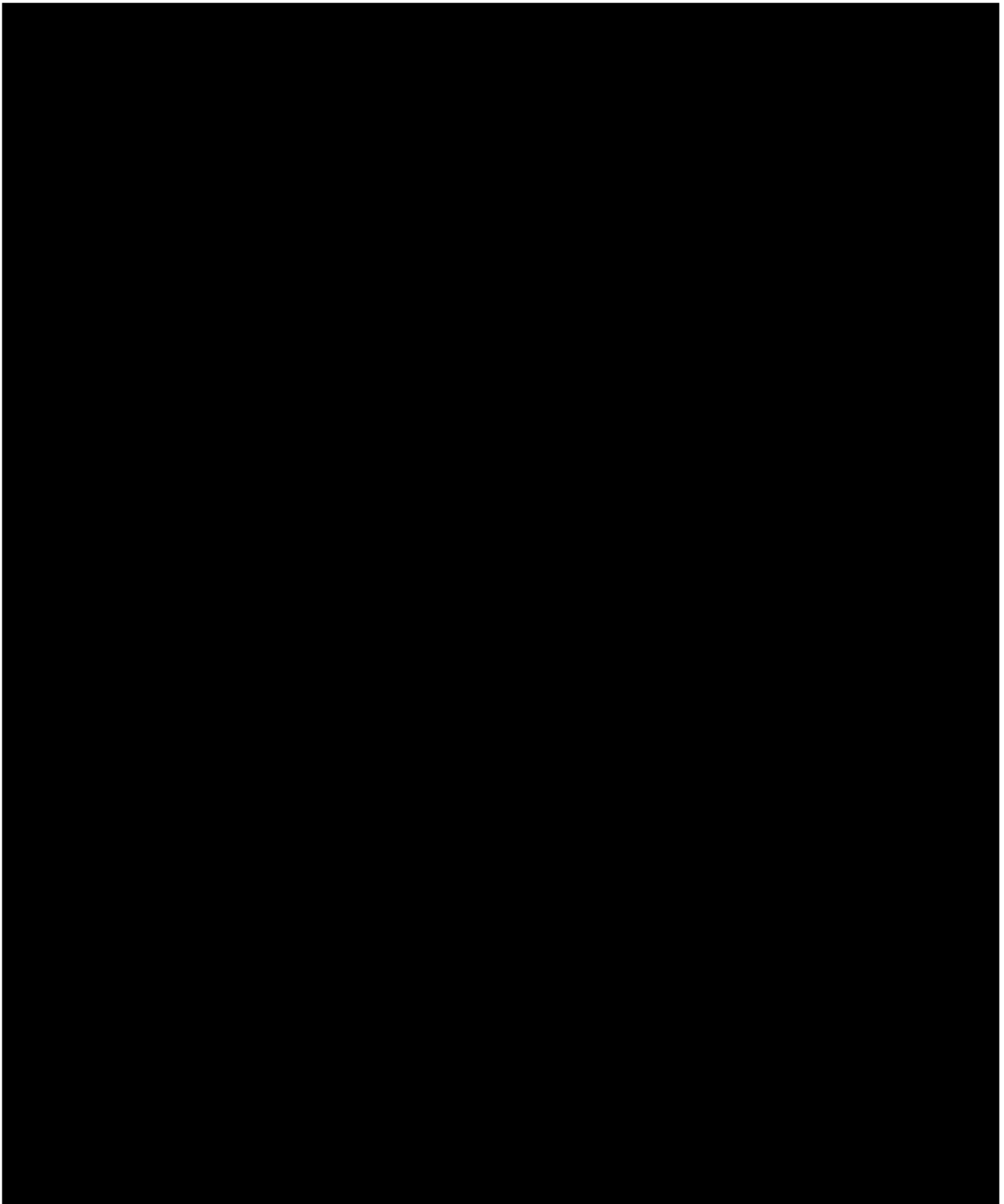
The festival will return in 2026, when our democratic and freewheeling motto ‘Turn up, tune in, take part’ will hold as true as ever as we run our free poetry workshops in local schools and the community to ensure local engagement and benefit, and invite poets of every background and stage of their writing – from beginners to the renowned. We especially encourage the participation of younger poets, poets on low incomes and from disadvantaged groups, and will be doing our best – as funding permits – to support them.

We’re immensely grateful to all our funders, including the KDP and Aberdeenshire Council who have helped us to cover essential costs of staging the festival – and its associated activities – and to subsidise poets’ expenses. In doing so they’ve allowed us to ensure that the festival remains free to attend for all audiences, whilst poets are supported financially. They’re helping us make this wee Aberdeenshire town the poetry capital of Scotland . . . for three days each August, at least.

## Wee Gaitherin Written Heritage Exhibition - launch of the tour 2025







## Structure, governance and management

### Type of governing document

As an organisation we are a registered Scottish Charitable Incorporated Organisation (SCIO). The Board of trustees governs and manages the charity according to its Constitution, which is the charity's governing document, and is the written statement that sets out its purpose, structure and describes how it will operate. The trustees operate to ensure that the charity complies with its governing document.

### Trustee recruitment and appointment

Our aim is to ensure the organisation has a diverse board who can help to make our charity more effective. The right mix of skills and experience helps boost your charity's ability to meet its aims. Following the departure of our existing treasurer at the end of 2024, early in 2025 we recruited a new treasurer from the local area who has several years of experience of being a treasurer for 2 other organizations in the past as well as a host of other organisational and administrative abilities from his post at RGU in Aberdeen. In addition, we were also joined by a new trustee who, as well as being an accomplished poet, has organisational management, community engagement and fundraising expertise which are invaluable to our small but very active community-based charity.

They were sought out by and joined the existing trustees, who in addition to being poets/writers have skills ranging from extensive charity and management, financial oversight, fundraising, journalism, social media and community engagement skills.

## Achievements and performance

While we did not undertake our summer festival nor the Pre-festival workshops and open mic events, in order to retain our community engagement activity and our profile for the festival that will be back in 2026, during 2025 The Wee Gaitherin Heritage Exhibition, which formed part of the 2024 Gaitherin, has been on tour, taking poetry, history and song to primary schools, libraries and other venues around the Northeast.

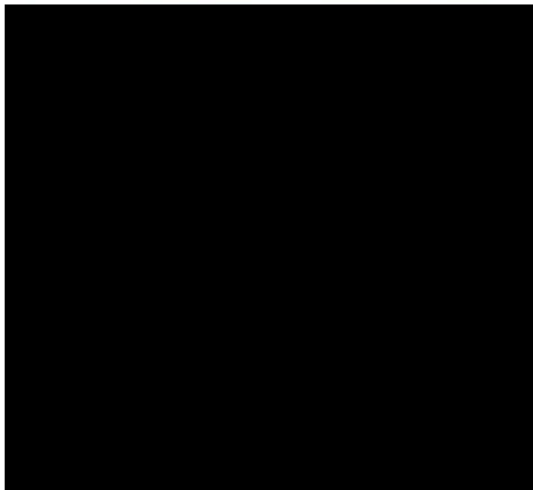
The Exhibition celebrates prominent Northeast writers, from 1320 to the present day, as well as the fantastic poetry created in our community engagement workshops in Stonehaven Library and with pupils at Mackie Academy. It sings out the creativity of the region, its inspirational landscape, and the innate value of creative and collaborative endeavour in building a thriving community.

The Exhibition's creators have been joined by wonderful local poets and writers who have shared their words and their time in a dozen (and counting) joyful tour events. Including at:

- Aberdeen Arts Centre 26 November 2024 to February 2025, including a poetry launch with [REDACTED].
- Aberdeen Central Library World Book Day, 6th March 2025 launch including poetry from [REDACTED] -

through to World Book Night on 23rd April 2025 before moving onto its next destination...

- Inverness Library, with a launch including [REDACTED]  
[REDACTED]
- Macduff Library 16th July to 19th August 2025. Exhibition poetry and song: [REDACTED] readings and songs.
- Gamrie Little Schoolie 19th August to 27th August 2025. Exhibition poetry and song: [REDACTED]  
[REDACTED] 20th August.
- Buchanhaven Heritage Centre 27th August to 13th September 2025. Exhibition, poetry and song: [REDACTED]  
[REDACTED] and friends, readings 13th September 2.00 to 3.30pm
- Banchory Library July to 23rd September 2025. Exhibition poetry and song: [REDACTED],  
[REDACTED], Banchory Poets 23rd September 2 to 3pm
- Turriff Library 15th to 30th September. Exhibition and Session
- Stonehaven Folk Club 10th October 8pm to 11.30pm. One night only Come all Ye session with Stonehaven Folk Club, Mearns Writers and Representatives from The Wee Gaitherin.
- Following the tour, the exhibition will be back in Stonehaven, where it will have a permanent home in the local Library.



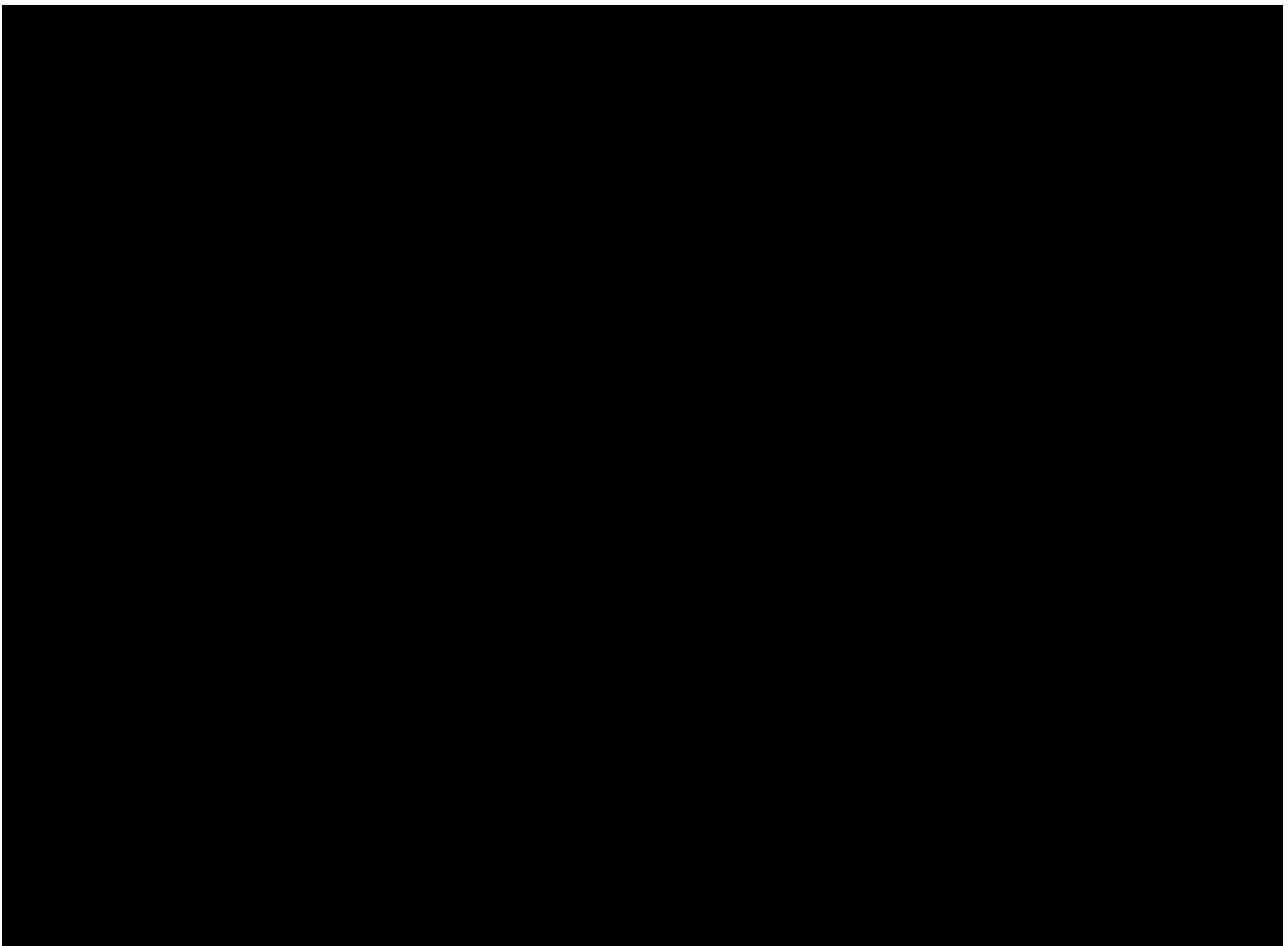


The Heritage Exhibition owes its existence to the enormous amount of work generously volunteered by [REDACTED], who, in addition to researching and producing the exhibition and tour, co-ordinated all of the other fantastic artists, writers and local history enthusiasts, including: [REDACTED]

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

The project was made possible thanks to National Lottery players, and we are eternally grateful for the generosity of all our other funders and business sponsors: Aberdeenshire Council, William Syson and Hugh Fraser Foundations, Whittaker Engineering, Macphie Ltd, FirstDrive Cars.

A huge cheer, and our grateful thanks to all involved.



## Financial review

For the financial year 1<sup>st</sup> October 2024 – 30<sup>th</sup> September 2025 there was a pause on fundraising activities, as the main festival would not run in the summer of 2025 and therefore the main financial outlay of the charity was not anticipated.

The main expenses spent in this period was through the continuation of the Heritage Exhibition (HE), for which a reimbursement of £4,000 was received in financial year 2023/2024, for monies spent on related activities. This was a 'top-up' reimbursement as per the terms of 'Kincardine and Mearns Area Committee Budget', administered through Aberdeenshire Council. The report on activities and claim for reimbursement was submitted and accepted by Aberdeenshire Council in February 2025, with final completion of all activities relating to the HE in May 2025. Meaning the £612.35 remaining from the 'top-up fund' reimbursement could be transferred to 'unrestricted funds', as no further HE activity was to take place.

This transfer was approved by all trustees at the meeting of 14<sup>th</sup> November 2025, with no dissention and confirmation of no further planned HE activities. This approved transfer means that a surplus is reported in unrestricted funds of £39 for 2024-2025, while the 'restricted' fund associated the Aberdeenshire Council Top-up Fund ('Restricted Fund 1, Additional Notes (3) in the R&P Accounts) is now shown with zero balance, and therefore depleted.

A further fund classed as 'restricted' has not been utilized in reporting period 2024-2025 and shows a remaining balance of £20.27 (from initial Hugh Fraser Foundation fund of £2,000 received in financial period 2023/2025).

With the above accounted for, the accounts show cash balanced at end of finial period:

- **£383** in unrestricted reserves
- **£20** in restricted reserves
- Total in cash in reserve at reporting year end: **£404**

Table 1 shows summary of accounts are reported to Trustee on 14<sup>th</sup> November 2025. Please see associated Receipts & Payments Accounts for details.

**Table 1: Wee Gaitherin 2024-25 Income /Expenditure Summary**

	Income	Expenses
<b>Income /Funding</b>	<b>£385.44</b>	
<b>Expenditure</b>		
Accountancy	-	£220.80
Donations (Giftaid)	£195.70	-
Event hire/video/photography	-	£616.09
Restricted Funding Awards	-	-
H&S, insurance etc	-	£141.12
Printing	-	-
Poets/Speakers	-	£25
Travel, accommodation	£35.30	£702.93
Trustee meetings/ops	-	£240.25
Workshops	-	-
Web profile	-	£226.77
Sundry	£154.44	-
Bank transfer	-	-
		<b>£2,172.96</b>
Balance carried forward	<b>-£1,787.52</b>	
Opening Balance as at 01/10/2024	£2191.10	
<b>Closing Balance</b>	<b>£403.58</b>	

All accounts Externally Examined by [REDACTED], Principal Lecturer of Accounting at Robert Gordon University, Aberdeen, and trustee of ICAS. [REDACTED]' services are approved for the purposes of SCIO. Accounts approved at AMG of 14<sup>th</sup> November 2025.

### Statement of the charity's policy on reserves

While this financial period saw limited expenditure, as the main festival was on hiatus, there were still overhead expenses which ultimately resulted in depletion of cash resources. While available funds resulted in positive cash reserves noted above, this reduced the closing balances from previous years.

With the main activities of the charity returning for the period 2025-2026, there will be an increase in fundraising activity to supplement these reserves.

It is, however, important to note that, regardless of the running of the main festival, the charity still incurs overhead costs of around £588.70 (Website presence - £226.77; Liability insurance - £141.13; and Accountancy costs - £220.80) – subject to inflationary increase. Therefore, it would be prudent to maintain a reserve able to cover such overhead expenditure. The treasurer advised the board of trustees on this in the meeting of 14<sup>th</sup> November 2025.

### Details of any deficit

For financial period 2024-2025, a deficit of £1,826 in 'reserved funds' was as anticipated, with the completion of the HE and the depletion of this fund. £20 of other 'restricted' funds remain.

Fundraising has since resumed for the 2025/2026 financial period.

For financial period 2024-2025, a surplus of £39 in unrestricted funds is reported.

As noted above, cash reserves are at £404, and so, in totality, no deficit is reported.

### Donated facilities and services

Nothing to report.

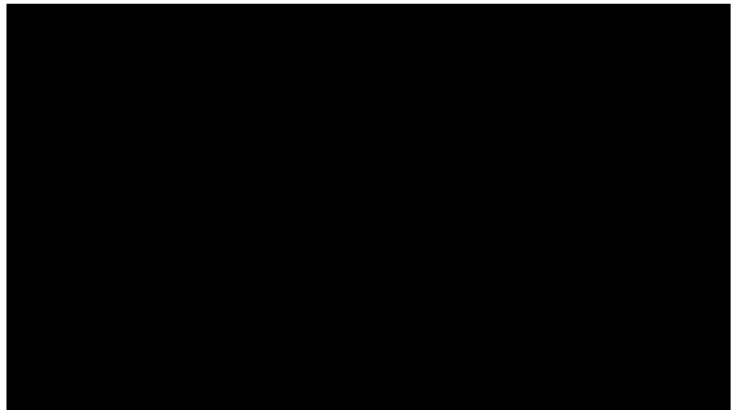
## Future plans

The Wee Gaitherin will be back with its Festival Weekend and associated activities in 2026, watch this space!

## Declaration

Signed on behalf of the charity trustees:

Print name



Designation

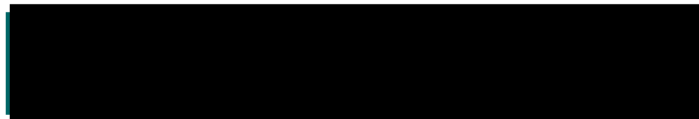
Treasurer

Date

07.12.2026



Print name



Designation

Trustee

Date

04/12/2025