

# APPENDIX 3




Independent examiner's report on the accounts v2							
Report to the trustees/members of	Dean Acres Community Centre						
Registered charity number	SC052517						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2025	to	31	03	2026
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	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</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>						
Signed:					Date:	28/4/26	
Name:	David Simpson						
Relevant professional qualification(s) or body (if any):							
Address:	10 Laird's Drive						
	Clackmannan						
	FK10 4EQ						

\*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.

# DACC Final Accounts 2025-26

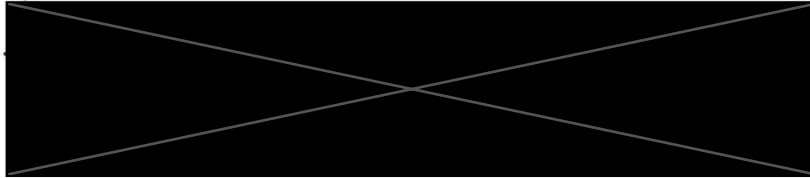
## Dean Acres Community Centre FINAL ACCOUNTS - FINANCIAL YEAR 2025-26

	Notes	2025-26 £	2024-25 £
<b><u>Receipts</u></b>			
General			
Fife Council Grant		3,977.00	9,633.03
Hall Hire (Community)		2,520.00	2,720.00
Hall Hire (Commercial)		2,625.00	1,395.00
Donations (Warm Space)		703.04	1,815.51
Donations (Other)		58.34	1,040.00
Grant (Other)		-	0.00
HMRC (Gift Aid)		453.88	502.55
Gas/Electricity/Water Refund		-	16.85
Gifts		-	0.00
Interest on Savings and Investments		368.68	195.78
Other inc Fairs and Special Events		-	0.00
		<u>10,705.94</u>	<u>17,318.72</u>
<b><u>Payments</u></b>			
General			
Insurance		220.80	242.36
Electricity		618.00	1,057.63
Water		-	85.12
Gas		883.99	1,326.93
Accounts Inspection		-	40.85
Caretaking		-	2,393.89
Recycling and Waste Collection		60.00	226.86
Building Upkeep		356.89	4,447.28
Defibrillator		1,000.00	-
Garden		1,355.00	181.80
Gardening Competition Expenses		300.00	0.00
Newsletters and Leaflets		94.00	64.00
Charitable Grants		-	-
Administration		233.92	101.85
Warm Space Expenses		602.02	700.23
Consumables		117.15	50.97
Finance Charges		-	3.80
Other Inc Fairs and Special Events		-	475.82
Miscellaneous		<u>204.11</u>	<u>115.02</u>
		6,045.88	11,514.41
<b><u>Surplus/Deficit (Income-Expenditure)</u></b>		4,660.06	5,804.31
<b><u>Statement of Overall Funds</u></b>			
Balance Brought Forward at Start of Year		22,059.72	16,255.41
Surplus/Deficit (-)		4,660.06	5,804.31
Twins Balance		960.00	-
Funds at 31st March Carried Forward		<u>27,679.78</u>	<u>22,059.72</u>
<b><u>Represented By</u></b>			
Santander Bank Account		0.00	0.00
Co-op Current Account		8,038.60	2,937.66
Co-op Savings Account		19,619.95	19,251.27
Event Float		0.00	0.00
Cash in Hand		21.23	61.46
Credits not yet cleared		0.00	0.00
Less Unpresented Cash/Cheques		<u>0.00</u>	<u>-190.67</u>
		<u>27,679.78</u>	<u>22,059.72</u>
<b><u>Notes</u></b>			

Signed (Treasurer): .....  ..... Date: 28/04/2026

Name: ADRIAN CLARK .....

Address: .....



I have examined the Charity's accounts and financial records. To the best of my knowledge and belief, and in accordance with the information and explanations given to me, the Receipts and Payments Account and the Statement of Balances have been properly prepared from the records of the Trustees and are in agreement with those records.

Signed (Independent Examiner): .....  ..... Date: 28/4/26

Name: DAVID SIMPSON .....

Address: 10 LAIRD'S DRIVE, CLACKMANNAN, FK10 4EQ .....