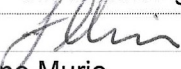


# OSCr

Office of the Scottish Charity Regulator

		<b>Independent examiner's report on the accounts</b>						v2
<b>Report to the trustees/members of</b>		Charity name Ettrick Dochart Community Group						
<b>Registered charity number</b>		SC 052605						
<b>On the accounts of the charity for the period</b>		Period start date				Period end date		
		Day	Month	Year	To	Day	Month	Year
		1st	July	2024		30th	June	2025
<b>Set out on pages</b>		I report on the accounts of the charity for the year ended 30 <sup>th</sup> June 2025, set out on pages 1-6						(remember to include the page numbers of additional sheets)
<b>Respective responsibilities of trustees and examiner</b>		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.						
<b>Basis of independent examiner's statement</b>		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.						
<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>	15/02/26
<b>Name:</b>		Jane Murie						
<b>Relevant professional qualification(s) or body (if any):</b>		Senior Development Officer (Community Education)						
<b>Address:</b>		6 Dunimarle Street High Valleyfield Dunfermline, Fife KY12 8RY						

\*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

Ettrick Dochart Community Group

SC 052605

## Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	1st	July	2024		30	June	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	-	-			-	-
Legacies					-	
Grants	-	57,525			57,525	-
Receipts from fundraising activities	2,561	-			2,561	-
Gross trading receipts						
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	35,915	-			35,915	-
<b>A1 Sub total</b>	<b>38,476</b>	<b>57,525</b>			<b>96,001</b>	
<b>A2 Receipts from asset &amp; investment sales</b>						
Expenses for fundraising activities	-	-			-	-
Gross trading payments						
Investment management costs						
Payments relating directly to charitable activities	7,007	42,338			49,345	-
Grants and donations	-					-
Governance costs:						
Audit / independent examination	200	-			200	-
Preparation of annual accounts	100	-			100	-
Legal costs						
Other						-
<b>A3 Sub total</b>	<b>7,307</b>	<b>42,338</b>			<b>49,645</b>	
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets						
Purchase of investments						
<b>A4 Sub total</b>						
<b>Total payments</b>	<b>7,307</b>	<b>42,338</b>			<b>49,645</b>	
<b>Net receipts / (payments)</b>	<b>31,168</b>	<b>15,187</b>			<b>46,355</b>	
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>31,168</b>	<b>15,187</b>			<b>46,355</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	1,499	-			1,499	1,990
	Surplus / (deficit) shown on receipts and payments account	31,168	15,187			46,355	-
	Cash and bank balances at end of year	32,667	15,187		-	47,854	1,990
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Gym equipment	Lottery	20,188	20,188	
	Kitchen equipment	Lottery	3,000	3,000	
	Soft Play	Arnold Clark	1,000	1,000	
	Childrens programme	Falkirk Council	1,571	1,571	-
	Kitchen Equipment	Foundation Scotland	1,000	1,000	-
	Outside Equipment	Lottery	2,289	2,289	-
			-	-	-
			-	-	-
		Total	29,048	29,048	-



Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Independent Examination of accounts	Falkirk Council	300	-
				-
		Total	300	-

Categories	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
  


 Sylvia Kay  
 CLAIRE Aitken

 10/3/26  
 10/3/26



### Analysis of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	OK	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
					-	-
					-	-
					-	-
					-	-
<b>Total</b>	-	-	-	-	-	-

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Big Lottery (gym equipment)		25,000	-	
Big Lottery (Kitchen & Outside equipment)		14,920	-	
Falkirk Council (running costs)		2,000		
Falkirk Council Grant		3,605		
Falkirk Council (grant - Kitchen)		10,000		
Foundation Scotland		1,000		
Arnold Clark		1,000		
	-		-	
	-		-	
<b>Total</b>	<b>-</b>	<b>57,525</b>	<b>-</b>	<b>-</b>

Total							

reference error

[illegible]

reference error

## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	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	-				-	-
Legacies					-	
Grants						
Receipts from fundraising activities	2,561				2,561	-
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	35,915				35,915	-
<b>Sub total</b>	<b>38,476</b>	-	-	-	<b>38,476</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>Total receipts</b>	<b>38,476</b>				<b>38,476</b>	
					cross ref error	
<b>Payments</b>						
Expenses for fundraising activities	-				-	-
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	7,007				7,007	-
Grants and donations	-				-	-
Governance costs:						
Audit / independent examination	200				200	-
Preparation of annual accounts	100				100	-
Legal costs	-				-	
<b>Sub total</b>	<b>7,307</b>				<b>7,307</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>Total payments</b>	<b>7,307</b>				<b>7,307</b>	
					cross ref error	
<b>Net receipts / (payments)</b>	<b>38,476</b>				<b>38,476</b>	<b>3,732</b>
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>31,169</b>				<b>31,169</b>	<b>3,732</b>
					cross ref error	
<b>Nature and purpose of funds</b>						
All funds are used in accordance with the rules and regulations of the charity.						

## Ettrick Dochart Community Group

SC 052605

## Additional analysis (3)

## 6 Breakdown of restricted funds

Breakdown of restricted funds									
	Restricted fund 1 - enter name of fund	Restricted fund 2 - enter name of fund	Restricted fund 3 - enter name of fund	Restricted fund carried forward	Restricted fund 5 - enter	Restricted fund 6 - enter	Restricted fund 7 - enter name of fund	Total restricted funds	Total restricted funds last period
	Foundation Scotland	Arnold Clark	Falkirk Council	Lottery					
<b>Receipts</b>									
Donations								-	
Legacies								-	
Grants	1,000	1,000	15,605	39,920	-	-	-	57,525	-
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>1,000</b>	<b>1,000</b>	<b>15,605</b>	<b>39,920</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,525</b>	<b>-</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>Total receipts</b>	<b>1,000</b>	<b>1,000</b>	<b>15,605</b>	<b>39,920</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,525</b>	<b>-</b>
<b>Payments</b>									
Expenses for fundraising activities								-	
Gross trading payments								-	
Investment management costs								-	
Payments relating directly to charitable activities	1,000	1,000	11,571	25,477	-	-	-	39,048	-
Grants and donations								-	
Governance costs:								-	
Audit / independent examination								-	
Preparation of annual accounts								-	
Legal costs								-	
								-	
								-	
<b>Sub total</b>	<b>1,000</b>	<b>1,000</b>	<b>11,571</b>	<b>25,477</b>				<b>39,048</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>Total payments</b>	<b>1,000</b>	<b>1,000</b>	<b>11,571</b>	<b>25,477</b>				<b>39,048</b>	
								cross ref error	
<b>Net receipts / (payments)</b>			<b>4,034</b>	<b>14,443</b>				<b>57,525</b>	
<b>Transfers to / (from) funds</b>									
<b>Surplus / (deficit) for year</b>			<b>4,034</b>	<b>14,443</b>				<b>18,477</b>	
								cross ref error	
<b>Nature and purpose of funds</b>									
The funds have been used to bring our building up to date and change the use of rooms to allow us to run programmes requested by the local community and surrounding areas.									