

EACHa Cut and Connect SCIO

Scotland · Charity number SC052895

Details

Known as	Cut n Connect
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2023-10-18
Register	View on the OSCR register

Contact

Address 49 John Finnie Street
Kilmarnock
KA1 1BL

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the prevention or relief of poverty', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: EACHa Cut and Connect SCIO was established to provide free professional hairdressing and barbering services to individuals across East Ayrshire who face financial hardship, homelessness, addiction or other disadvantage. Born out of two years of fundraising by East Ayrshire Churches Homelessness Action and developed in partnership with Police Scotland, the charity launched in March 2024 with a purpose-built mobile salon van that travels to communities throughout the region, visiting towns and outlying villages on a monthly basis. The service goes well beyond the haircut itself. Staff are trained to act as active listeners, and the salon environment provides a safe, welcoming space where people feel comfortable enough to open up and seek help. Clients can be signposted to a wide range of support including recovery programmes, domestic abuse services, housing assistance and benefits advice. The charity also operates a fixed salon premises in Kilmarnock.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: Our charitable mission is to provide free hairdressing and barbering services to individuals in need, with a focus on promoting self-esteem, dignity, and well-being within our community. Our aim is to empower individuals who may be facing financial hardship, homelessness, or other challenging circumstances, by offering professional grooming services that not only enhance their physical appearance but also boost their self-confidence and overall sense of self-worth. Through our commitment to free hairdressing and barbering services, we strive to restore dignity, foster self-confidence, promote inclusivity, enhance employability and build a stronger community.

Geography

- **Main operating location:** East Ayrshire
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£141,349	£132,390	-	1
2024-07-31	£166,084	£108,547	-	2

EACHa Cut and Connect SCIO

Scotland - Charity number SC052895

Accounts

APPENDIX 1



Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	08	2024	To	31	07	2025

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

EACHA Cut and Connect SCIO
SC052895
49 John Finnie Street Kilmarnock
Postcode KA1 1BL

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	David Cameron	Chairperson		
2	Gayle Watson	Treasurer		
3	Stephen McCutcheon	Secretary		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Constitution of a Scottish Charitable Incorporated Organisation (SCIO)

Trustee recruitment and appointment

Trustees are recruited and appointed in accordance with the SCIO's constitution. New trustees are identified through open recruitment and co-option, approved by existing trustees.

Objectives and activities

Charitable purposes

EACHA Cut and Connect SCIO provides free hairdressing and wellbeing services to isolated and disadvantaged individuals across East Ayrshire and the surrounding area, reducing social isolation and supporting mental health and wellbeing.

Summary of the main activities in relation to these objects

During the year the charity continued to deliver free hairdressing services to care homes, community centres and individuals who are housebound or otherwise unable to access mainstream services. Grant-funded outreach sessions were held across East Ayrshire. The charity also provided training and volunteering opportunities to support skills development in the community.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

The charity delivered services to over 500 individuals during the period. National Lottery funding of £89,655 and EAC grant funding of £51,213 enabled significant expansion of outreach activities.

Financial review

Brief statement of the charity's policy on reserves

The trustees aim to maintain free reserves equivalent to approximately three months of operating expenditure. At the period end the charity held bank balances of £66,496, representing a surplus for the year of £8,959. The trustees consider this level of reserves to be appropriate given the charity's funding position and ongoing grant commitments.

Details of any deficit

The charity recorded a surplus of £8,959 for the year ended 31 July 2025 (2024: surplus of £57,537). There is no deficit to report.

Donated facilities and services (if any)

No donated facilities or services were received during the period.

Other optional information

(This area is intentionally left blank for optional information.)

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>	David Cameron	
Full name(s)	David Cameron	
Position (e.g. Chair)	Chairperson	
Date	10/05/2026	

EACHA Cut and Connect SCIO

SC052895



Receipts and payments accounts		
For the period from	1 August 2024	to 31 July 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 £
A1 Receipts						
Donations	481				481	500
Legacies					-	
Grants	140,868				140,868	165,584
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					-	
					-	
A1 Sub total	141,349	-	-	-	141,349	166,084
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	141,349	-	-	-	141,349	166,084
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	102,255				102,255	108,547
Grants and donations	30,000				30,000	
Governance costs:					-	
Audit / independent examination	135				135	
Preparation of annual accounts					-	
Legal costs					-	
Other	-				-	
					-	
A3 Sub total	132,390	-	-	-	132,390	108,547
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	132,390	-	-	-	132,390	108,547
Net receipts / (payments)	8,959	-	-	-	8,959	57,537
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	8,959	-	-	-	8,959	57,537

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	57,537				57,537	-
	Surplus / (deficit) shown on receipts and payments account	8,959				8,959	57,537
						-	
						-	
	Cash and bank balances at end of year	66,496	-	-	-	66,496	57,537

(Agree balances with receipts and payments account(s))

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

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets					
		Total	-	-	-

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
		Total	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature*	Print Name	Date of approval

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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C2 Grants

	Individual / institution	Number of grants made	£
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)	
--	--

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)	
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C4b Trustee expenses - details

		Number of trustees	£

C5 Transactions with trustees and connected persons

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	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 £
Donations	481				481	500
					-	
					-	
Total	481	-	-	-	481	500

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
EAC Grant Funding	51,213		51,213	80,000
National Lottery	89,655		89,655	85,584
			-	
			-	
Total	140,868	-	140,868	165,584

3 Gross receipts from other charitable activities

	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 £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	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 £
General Running Costs & Salaries	102,255				102,255	108,547
Grants & Donations	30,000				30,000	
Audit	135				135	
					-	
					-	
					-	
					-	
					-	
					-	
Total	132,390	-	-	-	132,390	108,547

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
Receipts						
Donations	481				481	500
Legacies					-	
Grants	140,868				140,868	165,584
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	141,349	-	-	-	141,349	166,084
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	141,349	-	-	-	141,349	166,084
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	102,255				102,255	108,547
Grants and donations	30,000				30,000	
Governance costs:						
Audit / independent examination	135				135	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	132,390	-	-	-	132,390	108,547
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	132,390	-	-	-	132,390	108,547
Net receipts / (payments)	8,959	-	-	-	8,959	57,537
Transfers to / (from) funds					-	
Surplus / (deficit) for year	8,959	-	-	-	8,959	57,537

Nature and purpose of funds

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	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
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	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

APPENDIX 3



Independent examiner's report on the accounts v2

Report to the trustees/members of

Charity name
EACHA Cut and Connect SCIO

Registered charity number

SC052895

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year	to	Day	Month	Year
01	August	2024		31	July	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 (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

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: SCOTT MCPHERSON FCCA

Date:

21/05/26

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

CHARTERED ASSOCIATION OF CERTIFIED ACCOUNTANTS (ACCA)

Address:

52 MAIN STREET
AYR
AYRSHIRE
KA8 8EF

*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

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

Report to the trust members of EACH Club and Chapter BUD

Registered charity number

On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Signed:

Name:

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

Address:

City:

Postcode:

Phone:

Mobile:

Signature

Date

Year ended 31 July 2022

Page 1 of 1

The trustee's responsibility is to ensure that the accounts are prepared in accordance with the requirements of the Companies Act 2006 and the Companies Accounts Regulations 2008. The trustee is also responsible for ensuring that the accounts are prepared in accordance with the requirements of the Companies Act 2006 and the Companies Accounts Regulations 2008.

The independent examiner's responsibility is to examine the accounts and to report on the results of the examination. The independent examiner is not responsible for the accuracy of the accounts or for the truth or fairness of the information contained in them.

The independent examiner's statement is based on the information provided to the independent examiner by the trustee and on the results of the examination.

The independent examiner's statement is based on the information provided to the independent examiner by the trustee and on the results of the examination.

The independent examiner's statement is based on the information provided to the independent examiner by the trustee and on the results of the examination.

Date: 31 July 2022

Name: [Name]

Address: [Address]

City: [City]

Postcode: [Postcode]

These details are provided in the trustee's report to the trust members. If the trustee is unable to provide these details, the trustee should refer to the trustee's report to the trust members for further information.

EACHa Cut and Connect SCIO

Scotland - Charity number SC052895

Accounts

EACHA Cut and Connect SCIO

SC052895



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	August	2023		31	July	2024

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 £
A1 Receipts						
Donations	500				500	-
Legacies					-	
Grants		165,584			165,584	
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					-	
A1 Sub total	500	165,584	-	-	166,084	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	500	165,584	-	-	166,084	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	58,547				58,547	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	-	58,547	-	-	58,547	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets		50,000			50,000	
Purchase of investments					-	
A4 Sub total	-	50,000	-	-	50,000	-
Total payments	-	108,547	-	-	108,547	-
Net receipts / (payments)	500	57,037	-	-	57,537	-
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	500	57,037	-	-	57,537	-

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year					-	
	Surplus / (deficit) shown on receipts and payments account	500	57,037			57,537	
	Cash and bank balances at end of year	500	57,037	-	-	57,537	-

(Agree balances with receipts and payments account(s))

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

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
Total			-	-	-

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
Total			-	-

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
Total			-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval

EACHA Cut and Connect SCIO

SC052895



Receipts and payments accounts							
For the period from	Financial year			to	Financial year		
	Day	Month	Year		Day	Month	Year
	1	August	2023		31	July	2024

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 £
A1 Receipts						
Donations	500				500	-
Legacies					-	
Grants		165,584			165,584	
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					-	
A1 Sub total	500	165,584	-	-	166,084	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	500	165,584	-	-	166,084	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	58,547				58,547	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	-	58,547	-	-	58,547	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets		50,000			50,000	
Purchase of investments					-	
A4 Sub total	-	50,000	-	-	50,000	-
Total payments	-	108,547	-	-	108,547	-
Net receipts / (payments)	500	57,037	-	-	57,537	-
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	500	57,037	-	-	57,537	-

Section C Notes to the Accounts

C1 Nature and purpose of funds
(may be stated on analysis of funds worksheets)

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Capital asset purchase and renovation	REF Fund	1	80,000
Project Running Costs	National Lottery	1	85,584
Total			165,584

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)	
--	--

Authority under which paid

C3b Trustee remuneration - details

	£
Payment to trustee for administrative consultancy services	5,459

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

Travel	1	28	

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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EACHA Cut and Connect SCIO

SC052895

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	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 £
Prism Medical Group	500				500	
					-	
					-	
Total	500	-	-	-	500	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
East Ayrshire Council Renewable Energy Fund		80,000	80,000	
National Lottery		85,584	85,584	
			-	
			-	
Total	-	165,584	165,584	-

3 Gross receipts from other charitable activities

	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 £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	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 £
Advertising & Marketing		2,222			2,222	
Bank Fees		210			210	
Consulting Fees		5,459			5,459	
Food & Drink / Consumables		300			300	
General Expenses		5,047			5,047	
Hairdressing Supplies		1,937			1,937	
IT Software & Consumables		2,194			2,194	
Motor Vehicle Expenses		51,810			51,810	
Wages & Salaries		34,750			34,750	
Pensions		607			607	
Printing & Stationery		35			35	
Rent		1,848			1,848	
Staff Training		2,020			2,020	
Telephone & Internet		80			80	
Travel		28			28	
					-	
Total	-	108,547	-	-	108,547	-

reference error

reference error

reference error

EACHA Cut and Connect SCIO

SC052895

Additional analysis (3)

6 Breakdown of restricted funds

	EAC Renewable Energy Fund	National Lottery	Restricted fund 3 - other name of fund below	Restricted fund 4 - other name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants	80,000	85,584			165,584	
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	80,000	85,584	-	-	165,584	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	80,000	85,584	-	-	165,584	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	50,000	58,547			108,547	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	50,000	58,547	-	-	108,547	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	50,000	58,547	-	-	108,547	-
Net receipts / (payments)	30,000	27,037	-	-	57,037	-
Transfers to / (from) funds						
Surplus / (deficit) for year	30,000	27,037	-	-	57,037	-

Nature and purpose of funds						
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APPENDIX 3



Independent examiner's report on the accounts v2

Report to the trustees/members of

Charity name
EACHA Cut and Connect SCIO

Registered charity number
On the accounts of the charity for the period

SC052895

Period start date			Period end date			
Day	Month	Year	to	Day	Month	Year
1	August	2023		31	July	2024

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

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:

[Redacted signature]

Date:

20/2/25

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

Address:

[Redacted address]

*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

A large, empty rectangular box with a thin border, intended for the user to provide details of items to be disclosed. The box is currently blank.

