

# Friends of Coldstream Primary School

Scotland · Charity number SC053685

## Details

|            |                                           |
|------------|-------------------------------------------|
| Known as   | Friends of CPS                            |
| Status     | Active                                    |
| Legal form | Unincorporated association                |
| Registered | 2024-10-03                                |
| Register   | <a href="#">View on the OSCR register</a> |

## Contact

|         |                                        |
|---------|----------------------------------------|
| Address | 3 Home Place<br>Coldstream<br>TD12 4DN |
|---------|----------------------------------------|

## Activities

**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education'

**What the charity does:** Enhance the education of children of Coldstream Primary School by providing resources and activities, not provided by the local authority, through fundraising and obtaining grants.

**Beneficiaries:** 'Children or young people'

**Objectives:** The Advancement of Education which will be achieved by the following methods: • Promote close co-operation and communication between parents and school staff. • Promote equality and fairness. • Consider and discuss matters of mutual interest relating to the education and welfare of pupils. • Engage in activities which support and advance the education of pupils attending the school. • Support, organise and develop social and recreational activities for the children and young people of Coldstream Primary School, and their parents, carers or guardians (caregivers) and not normally provided by the Local Education Authority.

## Geography

- **Main operating location:** Scottish Borders
- **Geographical spread:** A specific local point, community or neighbourhood

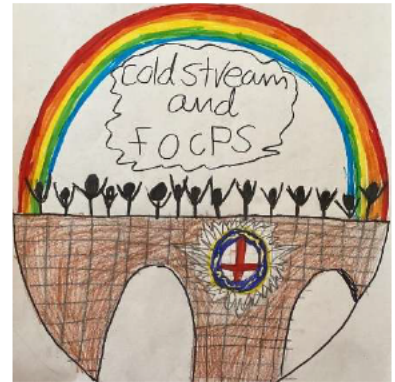
Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-08-31 | £28,271 | £23,380     | -      | 0         |

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# Accounts

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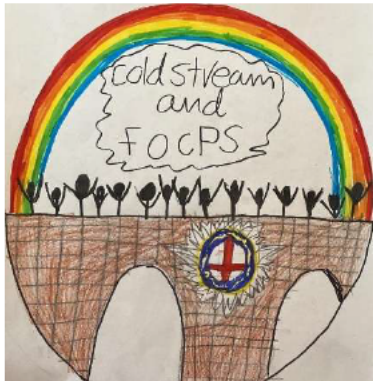


# **Friends of Coldstream Primary School Trustees' Annual Report**

3<sup>rd</sup> October 2024– 31st August 2025



## Charity contact information



### Friends of Coldstream Primary School

Scottish Charity Number: SC053685

Home Place

Coldstream

Berwickshire

TD12 4DT



Facebook: [Friends of Coldstream Primary School](#) | [Coldstream](#) | [Facebook](#)

## Charity Trustees



The above trustees all served a full year.

## Objectives and activities

Our charity was founded to support and enhance the education of children at Coldstream Primary School. Gaining charitable status has enabled us to access a wider range of grants, helping us further improve our school and strengthen our community.

Aims of the Charity - The Advancement of Education which will be achieved by the following methods:

- Promote close co-operation and communication between parents and school staff.
- Promote equality and fairness.
- Consider and discuss matters of mutual interest relating to the education and welfare of pupils.
- Engage in activities which support and advance the education of pupils attending the school.
- Support, organise and develop social and recreational activities for the children and young people of Coldstream Primary School, and their parents, carers or guardians (caregivers) and not normally provided by the Local Education Authority.

We work towards our aims through a combination of fundraising activities and applications for donations and grants. Our fundraising efforts are wide-ranging, from hosting coffee mornings and organising local fireworks displays to running children's discos and partnering with the school to give parents the chance to purchase their children's artwork.

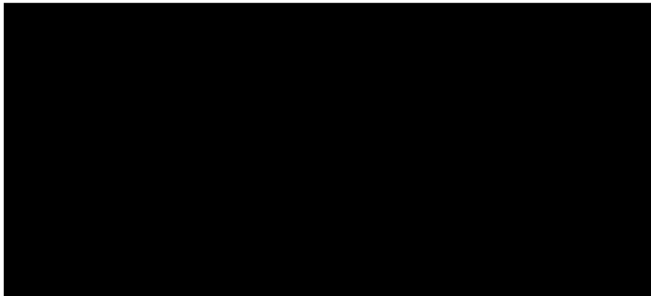
## Structure, governance and management

### Type of governing document

A new constitution for Friends of Coldstream Primary School was agreed and authorised on 24 September 2024, prior to the registration as a Scottish Charity on 3 October 2024.

### Trustee recruitment and appointment

The charity was established with four trustees, who were selected during a committee meeting:



New trustees are nominated and appointed each year at our Annual General Meeting.

## Achievements and performance

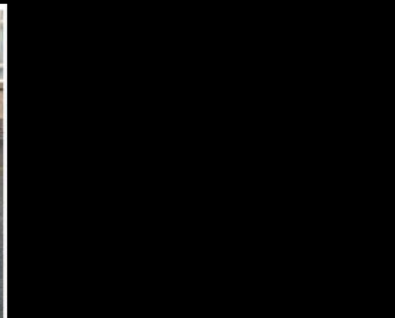
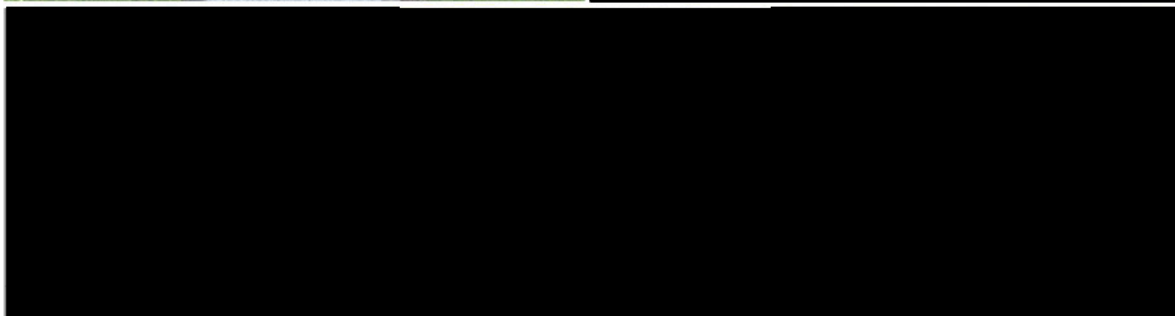
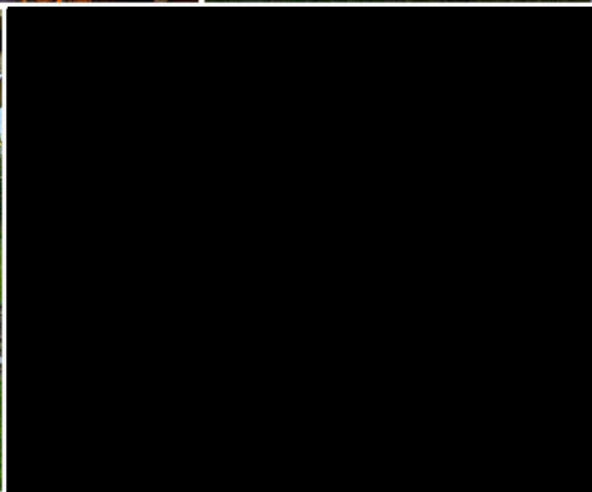
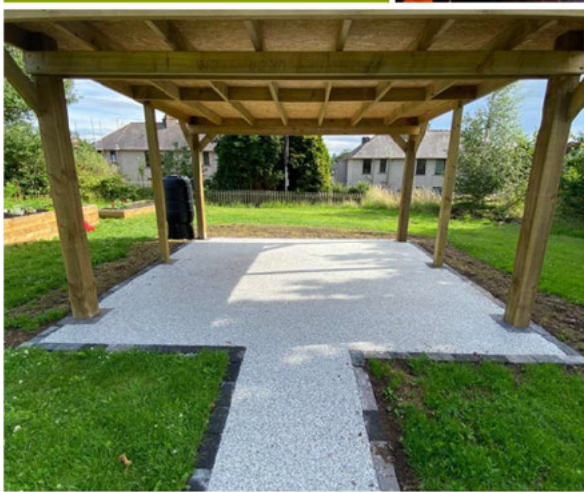
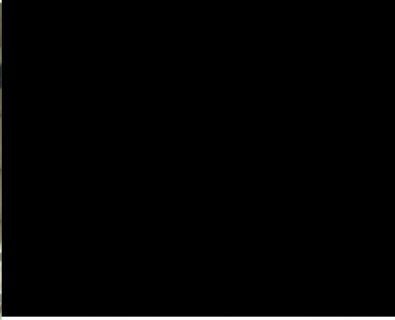
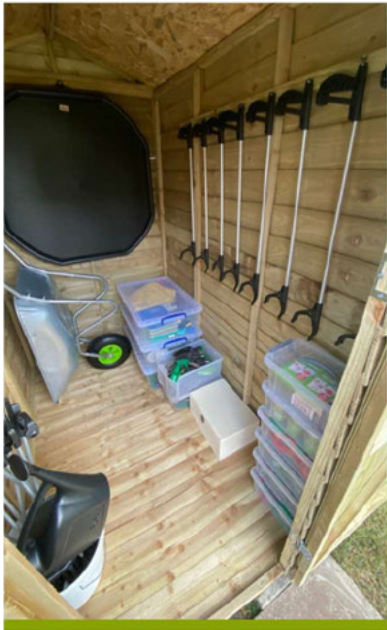
2024/2025 was an exceptional year for Friends of Coldstream Primary School. Some of our key achievements included:

- Supporting the school by funding bus expenses so all pupils could attend the local pantomime.
- Covering transport costs for every class to go on educational trips.
- Organising a visit from Cool Creatures for our ELC children.
- Arranging the installation of a Trim Trail structure in our outdoor space, available for both the school and the wider community.
- Collaborating with the local community to create a Community Garden, featuring an outdoor classroom, raised beds, a shed, and resources for outdoor learning.
- Transformed an unusable wet outdoor space in a classroom garden, so it could be used all year round.
- Providing additional supplies for the school janitor, including a new strimmer, safety equipment, and a new toolbox.

All of this was made possible thanks to the incredible dedication of our trustees and the wider school community, who contributed through:

- Fundraising activities: including Fireworks Night, school discos, the Grow a £1 challenge, and a Community Coffee Morning.
- Securing grants: from organisations such as Scottish Borders Council – Neighbourhood Support Fund, Destination Tweed, Stronger Starts Tesco, Asda Foundation, SBCAN, Heritage Fund, and Coldstream Community Larder.
- Generous donations from local businesses.

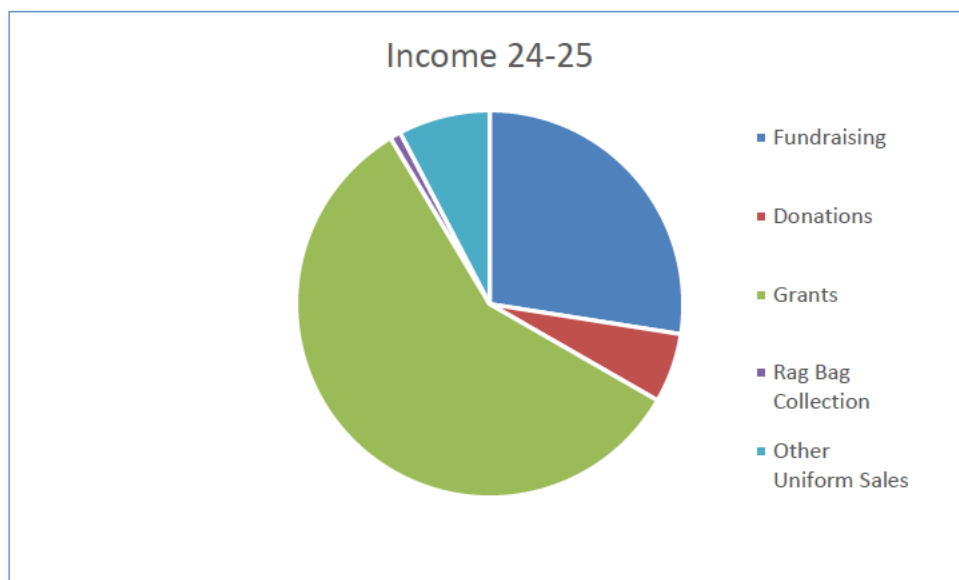
This year, the charity has worked tirelessly alongside the wider community, strengthening partnerships with other organisations and collaborating to deliver additional resources, including the community garden and the new trim-trail structure.



## Financial review

We started out as a charity with a bank balance of £1801.16. Total receipts £28271 and total payments £23380 resulting in Net receipts of £4891.

Please refer to the receipts and payments accounts attached



## Statement of the charity's policy on reserves

The committee has agreed to maintain a reserve of £1,000.

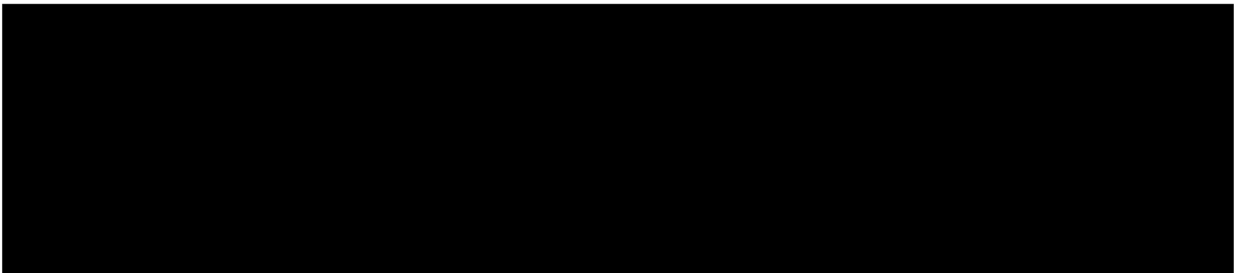
This reserve is intended to cover unexpected requests from Coldstream Primary School that were not included in the budget.

## Future plans

We plan to continue to support the school with additional resources and experiences for the children of Coldstream Primary School. Fundraisers already on the agenda are our Annual Fireworks Display and assisting at the Jim Clark Rally in 2026, providing a car parking space for spectators, while raising funds for our Community School. We agreed to support each class on an educational trip by providing expenses for the bus costs.

## Declaration

Signed on behalf of the charity trustees:



Designation

Charity Trustee and Treasurer

Date

19<sup>th</sup> January 2026

SC053685



| Receipts and payments accounts |                   |         |      |    |                 |        |      |
|--------------------------------|-------------------|---------|------|----|-----------------|--------|------|
| For the period from            | Period start date |         |      | to | Period end date |        |      |
|                                | Day               | Month   | Year |    | Day             | Month  | Year |
|                                | 3                 | October | 2024 |    | 31              | August | 2025 |

### Section A Statement of receipts and payments

|                                                               | 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                                                     |                    | 1,648            |                            |                           | £ 1,648.00                 |                         |
| Legacies                                                      |                    |                  |                            |                           | -                          |                         |
| Grants                                                        |                    | 16,429           |                            |                           | £ 16,429.00                |                         |
| Receipts from fundraising activities                          | 7,772              |                  |                            |                           | £ 7,772.00                 |                         |
| Gross trading receipts                                        |                    |                  |                            |                           | -                          |                         |
| Income from investments other than land and buildings         |                    |                  |                            |                           | -                          |                         |
| Rents from land & buildings                                   |                    |                  |                            |                           | -                          |                         |
| Gross receipts from other charitable activities               |                    | 2,422            |                            |                           | £ 2,422.00                 |                         |
|                                                               |                    |                  |                            |                           | -                          |                         |
| <b>A1 Sub total</b>                                           | <b>7,772</b>       | <b>20,499</b>    | <b>-</b>                   | <b>-</b>                  | <b>£ 28,271.00</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>7,772</b>       | <b>20,499</b>    | <b>-</b>                   | <b>-</b>                  | <b>£ 28,271.00</b>         | <b>-</b>                |
| <b>A3 Payments</b>                                            |                    |                  |                            |                           |                            |                         |
| Expenses for fundraising activities                           | 1,660              |                  |                            |                           | £ 1,660.00                 |                         |
| Gross trading payments                                        |                    |                  |                            |                           | -                          |                         |
| Investment management costs                                   |                    |                  |                            |                           | -                          |                         |
| Payments relating directly to charitable activities           |                    | 21,520           |                            |                           | £ 21,520.00                |                         |
| Grants and donations                                          | 200                |                  |                            |                           | £ 200.00                   |                         |
| Governance costs:                                             |                    |                  |                            |                           | -                          |                         |
| Audit / independent examination                               |                    |                  |                            |                           | -                          |                         |
| Preparation of annual accounts                                |                    |                  |                            |                           | -                          |                         |
| Legal costs                                                   |                    |                  |                            |                           | -                          |                         |
| Other                                                         |                    |                  |                            |                           | -                          |                         |
|                                                               |                    |                  |                            |                           | -                          |                         |
| <b>A3 Sub total</b>                                           | <b>1,860</b>       | <b>21,520</b>    | <b>-</b>                   | <b>-</b>                  | <b>£ 23,380.00</b>         | <b>-</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>1,860</b>       | <b>21,520</b>    | <b>-</b>                   | <b>-</b>                  | <b>23,380</b>              | <b>-</b>                |
| <b>Net receipts / (payments)</b>                              | <b>5,912</b>       | <b>(1,021)</b>   | <b>-</b>                   | <b>-</b>                  | <b>4,891</b>               | <b>-</b>                |
| <b>A5 Transfers to / (from) funds</b>                         |                    |                  |                            |                           |                            |                         |
|                                                               |                    |                  |                            |                           | -                          |                         |
| <b>Surplus / (deficit) for year</b>                           | <b>5,912</b>       | <b>(1,021)</b>   | <b>-</b>                   | <b>-</b>                  | <b>4,891</b>               | <b>-</b>                |

**Section B Statement of balances**

| Categories           | Details                                                                                                | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|----------------------|--------------------------------------------------------------------------------------------------------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------|-----------------------------------|
| <b>B1 Cash funds</b> | Cash and bank balances at start of year                                                                | 684                                | 1,000                            |                                            |                                           | 1,684                                |                                   |
|                      | Surplus / (deficit) shown on receipts and payments account                                             | 4,891                              |                                  |                                            |                                           | 4,891                                |                                   |
|                      |                                                                                                        |                                    |                                  |                                            |                                           | -                                    |                                   |
|                      |                                                                                                        |                                    |                                  |                                            |                                           | -                                    |                                   |
|                      | <b>Cash and bank balances at end of year</b><br>(Agree balances with receipts and payments account(s)) | 5,575                              | 1,000                            | -                                          | -                                         | 6,216                                | -                                 |
|                      |                                                                                                        | - 1,021                            | - 1,021                          | -                                          | -                                         | -                                    | -                                 |

|                       | Details | Fund to which asset belongs | Market valuation<br>to nearest £ | Last year<br>to nearest £ |
|-----------------------|---------|-----------------------------|----------------------------------|---------------------------|
| <b>B2 Investments</b> |         |                             |                                  |                           |
|                       |         |                             |                                  |                           |
|                       |         |                             |                                  |                           |
|                       |         |                             |                                  |                           |
|                       |         |                             |                                  |                           |
|                       |         | <b>Total</b>                | -                                | -                         |

|                        | Details | Fund to which asset belongs | Cost (if available)<br>to nearest £ | Current value (if available)<br>to nearest £ | Last year<br>to nearest £ |
|------------------------|---------|-----------------------------|-------------------------------------|----------------------------------------------|---------------------------|
| <b>B3 Other assets</b> |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         | <b>Total</b>                | -                                   | -                                            | -                         |

|                       | Details | Fund to which liability relates | Amount due<br>to nearest £ | Last year<br>to nearest £ |
|-----------------------|---------|---------------------------------|----------------------------|---------------------------|
| <b>B4 Liabilities</b> |         |                                 |                            |                           |
|                       |         |                                 |                            |                           |
|                       |         |                                 |                            |                           |
|                       |         |                                 |                            |                           |
|                       |         |                                 |                            |                           |
|                       |         | <b>Total</b>                    | -                          | -                         |

|                                  | Details | Fund to which liability relates | Amount due (estimate)<br>to nearest £ | Last year<br>to nearest £ |
|----------------------------------|---------|---------------------------------|---------------------------------------|---------------------------|
| <b>B5 Contingent liabilities</b> |         |                                 |                                       |                           |
|                                  |         |                                 |                                       |                           |
|                                  |         |                                 |                                       |                           |
|                                  |         | <b>Total</b>                    | -                                     | -                         |

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)

|  |
|--|
|  |
|--|

### C2 Grants

| Type of activity or project supported | Individual / institution | Number of grants made | £   |
|---------------------------------------|--------------------------|-----------------------|-----|
| Local Charity Fundraiser              | Cordstream Juniors FC    | 1                     | 50  |
| Community Book Treasure Hunt          |                          | 1                     | 10  |
| Fundraiser on behalf of Rally Driver  | Dai Roberts Fund         | 1                     | 150 |
|                                       |                          |                       |     |
|                                       |                          |                       |     |
| Total                                 |                          |                       | 210 |

### 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) | X |
|-----------------------------------------------------------------------------------------------------------------------|---|

### 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

|  |
|--|
|  |
|--|

should be dramatically reduced next year due to the trustee's having bank cards for FCPS account so will not

## Additional analysis (1)

### Analysis of receipts and payments

#### 1 Donations

|       | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|-------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------|-----------------------------------|
|       |                                    |                                  |                                            |                                           | -                                    |                                   |
|       |                                    |                                  |                                            |                                           | -                                    |                                   |
|       |                                    |                                  |                                            |                                           | -                                    |                                   |
|       |                                    |                                  |                                            |                                           | -                                    |                                   |
| Total | -                                  | -                                | -                                          | -                                         | -                                    | -                                 |
|       | -                                  | reference                        | -                                          | -                                         | reference                            | -                                 |

#### 2 Grants

|       | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ |  |  | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|-------|------------------------------------|----------------------------------|--|--|--------------------------------------|-----------------------------------|
|       |                                    |                                  |  |  | -                                    |                                   |
|       |                                    |                                  |  |  | -                                    |                                   |
|       |                                    |                                  |  |  | -                                    |                                   |
|       |                                    |                                  |  |  | -                                    |                                   |
| Total | -                                  | -                                |  |  | -                                    | -                                 |
|       | -                                  | reference                        |  |  | reference                            | -                                 |

#### 3 Gross receipts from other charitable activities

|       | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|-------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------|-----------------------------------|
|       |                                    |                                  |                                            |                                           | -                                    |                                   |
|       |                                    |                                  |                                            |                                           | -                                    |                                   |
|       |                                    |                                  |                                            |                                           | -                                    |                                   |
|       |                                    |                                  |                                            |                                           | -                                    |                                   |
|       |                                    |                                  |                                            |                                           | -                                    |                                   |
|       |                                    |                                  |                                            |                                           | -                                    |                                   |
|       |                                    |                                  |                                            |                                           | -                                    |                                   |
| Total | -                                  | -                                | -                                          | -                                         | -                                    | -                                 |
|       | -                                  | reference error                  | -                                          | -                                         | reference error                      | -                                 |

#### 4 Payments relating directly to charitable activities

|       | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|-------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------|-----------------------------------|
|       |                                    |                                  |                                            |                                           | -                                    |                                   |
|       |                                    |                                  |                                            |                                           | -                                    |                                   |
|       |                                    |                                  |                                            |                                           | -                                    |                                   |
|       |                                    |                                  |                                            |                                           | -                                    |                                   |
|       |                                    |                                  |                                            |                                           | -                                    |                                   |
|       |                                    |                                  |                                            |                                           | -                                    |                                   |
|       |                                    |                                  |                                            |                                           | -                                    |                                   |
|       |                                    |                                  |                                            |                                           | -                                    |                                   |
|       |                                    |                                  |                                            |                                           | -                                    |                                   |
| Total | -                                  | -                                | -                                          | -                                         | -                                    | -                                 |
|       | -                                  | reference error                  | -                                          | -                                         | reference error                      | -                                 |

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## Additional analysis (2)

### 5 Breakdown of unrestricted funds

| 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                                             |                                                |                                                |                                                |                                                | -                        |                                      |
| 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                                             | -                                              | -                                              | -                                              | -                                              | -                        | -                                    |
|                                                       |                                                |                                                |                                                |                                                | cross ref error          |                                      |
| Receipts from asset & investment sales                |                                                |                                                |                                                |                                                |                          |                                      |
| Proceeds from sale of fixed assets                    |                                                |                                                |                                                |                                                | -                        |                                      |
| Proceeds from sale of investments                     |                                                |                                                |                                                |                                                | -                        |                                      |
| Sub total                                             | -                                              | -                                              | -                                              | -                                              | -                        | -                                    |
| Total receipts                                        | -                                              | -                                              | -                                              | -                                              | -                        | -                                    |
|                                                       |                                                |                                                |                                                |                                                | cross ref error          |                                      |
| 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                                             | -                                              | -                                              | -                                              | -                                              | -                        | -                                    |
|                                                       |                                                |                                                |                                                |                                                | cross ref error          |                                      |
| Payments relating to asset and investment movements   |                                                |                                                |                                                |                                                |                          |                                      |
| Purchases of fixed assets                             |                                                |                                                |                                                |                                                | -                        |                                      |
| Purchase of investments                               |                                                |                                                |                                                |                                                | -                        |                                      |
| Sub total                                             | -                                              | -                                              | -                                              | -                                              | -                        | -                                    |
| Total payments                                        | -                                              | -                                              | -                                              | -                                              | -                        | -                                    |
|                                                       |                                                |                                                |                                                |                                                | cross ref error          |                                      |
| Net receipts / (payments)                             | -                                              | -                                              | -                                              | -                                              | -                        | -                                    |
| Transfers to / (from) funds                           |                                                |                                                |                                                |                                                |                          |                                      |
|                                                       |                                                |                                                |                                                |                                                | -                        |                                      |
| Surplus / (deficit) for year                          | -                                              | -                                              | -                                              | -                                              | -                        | -                                    |
|                                                       |                                                |                                                |                                                |                                                | cross ref error          |                                      |

## **Independent Examiner's Report**

I report on the accounts of the charity Friends of Coldstream Primary School for the year ended 31.8.2025.

### **Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and

Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts as required under section 44(1) (c) of the Act.
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention 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, comply with Regulation 8 of the 2006 Accounts Regulations and with the methods and principles of the Statement of

Recommended Practice: Accounting and Reporting by Charities have not been met

Or, to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

