

OSCR

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts

v2

Report to the trustees/members of Charity name **GAMBING CONCERN**

Registered charity number **SC 043140**

On the accounts of the charity for the period

Period start date			Period end date		
Day	Month	Year	Day	Month	Year
1	08	2024	31	07	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. 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 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.

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:

King Colquhoun

Date: 15th April 2026

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

Community Worker Retired

Address:

*21 CRAIGEN GAP PARK
CRAIGSHILL*

LIVINGSTON EH545NY

*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.

Receipts and payments accounts							
For the period from				to			
	1	08	2024		31	07	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	2012				2012 -	1213
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	544				544 -	2621
A1 Sub total	2556 -	-	-	-	2556 -	1475 -
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1041.6				1041.6	510.42
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Rent	720				720 -	7921
Other	355.52				355.52	355.52
A3 Sub total	2117.1 -	-	-	-	2117.1 -	1658 -
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	2117.1 -	-	-	-	2117.1 -	1658 -
Net receipts / (payments)	2556 -	-	-	-	2556 -	1475 -
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	338.9	-	-	-	338.9	-183 -

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	4329				-	4512
	Surplus / (deficit) shown on receipts and payments account	338				-	-183
						-	
	Cash and bank balances at end of year	4667	-	-	-	-	4329

(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
<i>Rosita Jang</i>		

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 £
	2012				2012 -	1213
					-	
					-	
Total	2012 -	-	-	-	2012 -	1213 -

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
Total	-	-	-	-

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 £
LUNCH CLUB	544				544 -	262
					-	
					-	
					-	
					-	
Total	544 -	-	-	-	544 -	262 -

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 £
LUNCH CLUB	1041.6				1041.6	510.42
INSURANCE	355.52				355.52	355.52
RENT	720				720	792
					-	
					-	
					-	
					-	
Total	2117.1	-	-	-	2117.1	1658

Additional analysis (2)

5 Breakdown of unrestricted funds

					Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	2012				2012	1213
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	544				544	262
<i>Sub total</i>	2556	-	-	-	2556	1475
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<i>Sub total</i>	-	-	-	-	-	-
<i>Total receipts</i>	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1041.6				1041.6	510.4
Grants and donations					-	
Governance costs:						
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
RENT	720				720	792
INSURANCE	355.5				355.5	358.5
<i>Sub total</i>	2117.1	-	-	-	2117.1	1668
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
<i>Sub total</i>	-	-	-	-	-	-
<i>Total payments</i>	2117.1	-	-	-	2117.1	1668
<i>Net receipts / (payments)</i>	2556	-	-	-	2556	1475
Transfers to / (from) funds					-	
<i>Surplus / (deficit) for year</i>	338.9	-	-	-	338.9	-183

Nature and purpose of funds