KIRKCALDY GAMING SOCIETY SCIO

RECEIPTS AND PAYMENTS ACCOUNT

FOR PERIOD ENDED 31ST MAY 2026

Charity number SC053453

KIRKCALDY GAMING SOCIETY SCIO
TRUSTEES REPORT
PERIOD ENDED 31 MAY 2026

The charity is a Scottish Charitable Incorporated Organisation (a SCIO).
It was registered in its current legal format from 20 June 2024.

Our purposes and activities

The objects of the charity are to provide recreational facilities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended in furtherance of this purpose Kirkcaldy Gaming Society will foster a safe place for table top gaming community to meet, to socialise and to grow, use the hobby to share cultural and experiences to encourage participation, to improve mental health and to decrease social isolation and to ensure the long term sustainability provision of a safer safe space in Kirkcaldy.

Financial Review

The Trustees are pleased with the year's activities and are happy with the current financial position of the charity.

As at the financial year end the bank balance was £29,617 which will be carried forward into 2026/27.

Reserves Policy

The trustees policy is to retain 3 months worth of normal running costs in order to meet the commitments and to cover any unexpected expenditure.

Plans for Future Periods

The charity plans continuing the activities in the forthcoming year subject to satisfactory funding arrangements.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KIRKCALDY GAMING SOCIETY, SCIO FOR THE YEAR ENDED 31ST MAY 2026

I report on the financial statements of the above charity for the year ended 31 May 2026 which are set out on pages 3 to 5.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 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 view given by the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

(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 8 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.

Mr B M Maloney
F.C.C.A.,
On behalf of Brian Maloney & Co,
15a West End,
West Calder
EH55 8EH

Date
16/9/26

KIRKCALDY GAMING SOCIETY SCIO
RECEIPTS AND PAYMENTS ACCOUNT
for the period ended 31 May 2026

	Unrest'd	Restricted	31/05/26	31/05/25
	£	£	£	
Receipts				
T'fer Kirkcaldy Gaming Soc'y	-	-	-	7,367
Donations	12,884	-	12,884	7,981
Day Adult	20	-	20	6,350
Day Child	-	-	-	461
Monthly Legend	3,742	-	3,742	3,150
Events	523	-	523	211
F & B	1,177	-	1,177	-
Grant - Fife Council	9,120	-	9,120	-
	27,466	-	27,466	25,732
Payments				
Rental	8,028	-	8,028	7,232
Merchandise	-	-	-	212
Supplies	1,452	-	1,452	940
Website	537	-	537	94
Insurance	-	-	-	90
Advertising	-	-	-	48
Events	96	-	96	326
Furniture	2,462	-	2,462	173
Bank Charges	70	-	70	25
Independent Examiners Fee	360	-	360	-
F & B	1,035	-	1,035	-
Maintenance	401	-	401	-
	14,441	-	14,441	9,140
Net surplus for period	13,025	-	13,025	16,592
Opening Funds	-	-	-	-
Closing Funds	13,025	-	13,025	16,592

KIRKCALDY GAMING SOCIETY
STATEMENT OF BALANCES
at 31st May 2026

	Note	31/05/2026 £	31/05/2025 £
Bank and Cash in Hand			
Opening Balances		16,592	-
Surplus for Period		13,025	16,592
		29,617	16,592
Split between Funds;			
Unrestricted Funds		29,617	16,592
Restricted Funds		-	-
		29,617	16,592

Approved by the Trustees

N G M ..... Trustee (Convenor)

16/9/26 ..... Date

1 **Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows;

Basis of Accounting

The financial statements have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment Scotland Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Incoming Resources

All incoming resources are included in the statement of financial activities where the charity is entitled to the income and the amounts can be quantified with reasonable accuracy.

Expenditure Recognition

Expenditure is recognised on a payments basis as a liability is incurred. Expenditure includes any vat which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Allocation of Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities.

General Fund

The general fund represents income received and expenditure incurred in respect of the day to day running of the charity.

2 **Grants Received**

Grants received are reflected in the Financial Statements when relevant conditions are met, it is probable that they will be received and that the amount can be quantified with sufficient reliability.

3 **Taxation**

As a charity, Kirkcaldy Gaming Society is exempt from tax on income and gains falling within the provisions of the Income & Corporation Taxes Act 2010. No tax charges have arisen in the charity.