

REGISTERED CHARITY NUMBER: SC045316

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2025
for
Eaglesham Fair

W S Robertson - Chartered Accountant
82 Craighlaw Avenue
Waterfoot
Eaglesham
G76 0HA

Eaglesham Fair

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for the Year Ended 31 December 2025

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Eaglesham Fair

Report of the Trustees for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC045316

Principal address
11 Pollock Avenue
Eaglesham
G76 0HZ

Trustees
C Parker
I MacDonald

As well as the trustees the following people served on the committee during the period:

Mrs C Balloch
Mrs S Wilson
Mr C Parker
Ms J McKinna
Mr J Baird
A Cuthbertson
S Bryce

Independent examiner

W S Robertson - Chartered Accountant
82 Craighlaw Avenue
Waterfoot
Eaglesham
G76 0HA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 1st August 2026 and signed on its behalf by:



C Parker - Trustee

Independent Examiner's Report to the Trustees of
Eaglesham Fair

I report on the accounts for the year ended 31 December 2025 set out on pages three to seven.

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)(a) to (c) 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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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 to 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.



W S Robertson - Chartered Accountant
82 Craighlaw Avenue
Waterfoot
Eaglesham
G76 0HA

1st August 2026

Eaglesham Fair

Statement of Financial Activities for the Year Ended 31 December 2025

	Notes	31.12.25 Unrestricted funds £	31.12.24 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		36,576	33,553
Interest Received		1	1
RESOURCES EXPENDED			
Charitable activities			
Age Concern - Support		500	500
Eaglesham and Waterfoot Community Food Larder		1,200	-
1 st Eaglesham Rainbow unit		500	-
Eaglesham Amateur Football Club		2,700	2,226
Eaglesham Guild		-	1,470
15 th Scout Troup		4,500	6,000
Community Family Board Game Night		-	700
Eaglesham Run Club		700	-
Eaglesham Parish Church		-	3,000
Eaglesham Music & Drama		4,500	4,500
Eaglesham Fair		2,500	2,000
205 th Glasgow Co. Boys Brigade		2,750	2,500
Eaglesham Bowling Club		-	2,500
Eaglesham and Waterfoot Community Garden		2,500	2,000
Administration Costs		3,181	1,330
Eaglesham and Waterfoot Choir		2,000	1,500
Eaglesham Historical		-	2,000
Eaglesham Primary Parent Council		6,000	-
Bonnyton Golf Club		-	2,000
ACFC Archaeology for all		500	-
Jackton Scottish Women's Institute		1,500	-
OPEKA		1,000	-
Eaglesham Toddlers		300	-
Total resources expended		36,831	34,226
NET INCOMING/(OUTGOING) RESOURCES		(254)	(672)
RECONCILIATION OF FUNDS			
Total funds brought forward		5,428	6,100
TOTAL FUNDS CARRIED FORWARD		5,174	5,428

The notes form part of these financial statements

Eglesham Fair

Balance Sheet

At 31 December 2025

	Notes	31.12.25 Unrestricted funds £	31.12.24 Total funds £
CURRENT ASSETS			
Cash at bank		2,696	2,950
CREDITORS			
Amounts falling due within one year	3	-	1,000
NET CURRENT ASSETS		<u>2,696</u>	<u>1,950</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,696	1,950
ACCRUALS AND DEFERRED INCOME	4	-	-
NET ASSETS		<u>2,696</u>	<u>1,950</u>
FUNDS	5		
Unrestricted funds		<u>2,696</u>	<u>1,950</u>
TOTAL FUNDS		<u>2,696</u>	<u>1,950</u>

The financial statements were approved by the Board of Trustees on 1st August 2026 and were signed on its behalf by:



I MacDonald -Trustee



C Parker -Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities and Trustee Investment (Scotland) Act 2005 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Eaglesham Historical Society	-	1,000

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

4. ACCRUALS AND DEFERRED INCOME

	31.12.25 £	31.12.24 £
Accruals and deferred income	<u>-</u>	<u>-</u>

5. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	(412)	(254)	(666)
AOE Windfarm	2,362	1,000	3,362
	<u>1,950</u>	<u>746</u>	<u>2,696</u>
TOTAL FUNDS	<u>1,950</u>	<u>746</u>	<u>2,696</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,577	(36,831)	(254)
	<u>36,577</u>	<u>(36,831)</u>	<u>(254)</u>
TOTAL FUNDS	<u>36,577</u>	<u>(36,831)</u>	<u>(254)</u>

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted Funds			
General fund	260	(672)	(412)
AOE Windfarm Limited	2,362	-	2,362
	<u>2,646</u>	<u>(672)</u>	<u>1,950</u>
TOTAL FUNDS	<u>2,646</u>	<u>(672)</u>	<u>1,950</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

5. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	(412)	(254)	(666)
AOE Windfarm	2,362	1,000	3,362
TOTAL FUNDS	<u>1,950</u>	<u>746</u>	<u>2,696</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	260	(672)	(412)
AOE Windfarm	2,362		2,362
TOTAL FUNDS	<u>2,622</u>	<u>(672)</u>	<u>1,950</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	70,131	(71,057)	(926)
TOTAL FUNDS	<u>70,131</u>	<u>(71,794)</u>	<u>(926)</u>

Eaglesham Fair

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOMING RESOURCES		
Voluntary income		
Community Benefit Fund – AOE	36,576	33,553
Interest received	<u>1</u>	<u>1</u>
Total incoming resources	36,577	33,554
RESOURCES EXPENDED		
Charitable activities		
Grants to institutions	<u>36,831</u>	<u>34,226</u>
Total resources expended	(254)	(672)
	<u> </u>	<u> </u>
Net (expenditure)/income	<u><u>(254)</u></u>	<u><u>(672)</u></u>

This page does not form part of the statutory financial statements