

THE FRIENDS OF INVERFIFTH PARK (SCIO)
 Scottish Charity SC051255

Independent Examiners' Report to the Board Members of the Friends of Inverfifth Park (SCIO)
 For the year to 30th September 2025

I report on the accounts of The Friends of Inverfifth Park (SCIO) for the year ended 30th September 2025.

Respective responsibilities of trustees and examiner

The trustees of Inverfifth Park (SCIO) Board Members are responsible for the preparation of the accounts in accordance with the terms of the Scottish Charities and Trustees Investment (Scotland) Act 2005 and the Scottish Charities Regulations 2005. The charity board members consider that the audit requirements of Regulation 18(3)(b) of the Accounts Regulations does not apply. It is my responsibility to provide the accounts as required under section 41(1) of the Act and to state whether particular trustees have caused me any attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 18 of the Scottish Accounts (Scottish) Regulations of 2005. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented to the trustees. It also includes consideration of any unusual items or disclosures in the accounts, and checks explanations from the trustees concerning any such matters. The procedures undertaken do not involve the examiner that would be required in an audit and consequently I do not express an audit opinion on the figures 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 information to keep accounting records of a charity with section 41(1) of the 2005 Act and Regulation 18 of the 2005 Accounts Regulations and in response to my enquiries which accord with the accounting records and comply with Regulation 9 of the 2005 Accounts Regulations have not been met; or
2. To which, in any material respect, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Veronica
 27th June
 2026
 11:11 AM

A. Halls

30/11/25

THE FRIENDS OF INVERFIFTH PARK (SCIO)
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Receipts and Payment Accounts
 For the year to 30th September 2025

	2025	2024
	£	£
Receipts		
Subscriptions	1116.55	1169.94
Sale of Calendars	1053.63	1071.09
Donations	119.72	810.97
Interest	501.88	656.64
Playpark donation	905.83	1083.14
Total	£3787.58	£4831.99
Payments		
Postage	19.86	3.30
Cost of Printing calendars, newsletters, photocopying, stationary	623.75	698.23
Computer & web costs	0.00	0.00
Live of hall and speaker/technical support costs/thank-you	141.86	31.00
Sundial Garden	6.09	703.39
Playpark	22.29	0.00
Total payments	£820.26	£1457.92
Surplus (Deficit) for year	£2967.32	£3374.07
Surplus B/T from 30th Sept 2024		£64196.73
Surplus Carried Forward 30.9.2025	£67570.80	£70538.12
Totals		£67570.80
Represented by:		
Cash in Bank current account	£14206.57	£11540.13
Cash in Savings account	£6532.55	£6030.67
£ Totals not yet cashed	0.00	0.00
Totals	£20738.12	£67570.80

Notes: These accounts have been prepared on a cash receipts and payment basis.