OSCR

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts

Report to the trustees/members of	**Chapel Neighbourhood Centre Management Committee**
Registered charity number	**SC006450**

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	04	2025	to	31	03	2026

Set out on pages Four to six (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 below** -

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.

** See note C6

Signed: Shiona Wishart on behalf of Clark Wishart Ltd **Date:** 10/07/2026

Name: Shiona Wishart, on behalf of Clark Wishart Ltd

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

Address: Myregormie Place, Mitchelston Industrial Estate
Kirkcaldy, KY1 3NA

Disclosure section

Only complete if the examiner needs to highlight material problems

Give here brief details of any items that the examiner wishes to disclose

See note C6 on page 6.

The closing bank balance has been reconciled and confirmed and amounts to £51266.76, the cash on hand balance was not confirmed by the Secretary at the year end and has been included as the balance of cash drawn from bank less cash expenses as at 31 March 2020 – no apparent movement in the 2021, 2022, 2023, 2024, 2025 or 2026 years.

Chapel Neighbourhood Centre (CNC) do not have online banking and to make certain payments, cheques are written in favour of Lundin Consultancy Services Limited (LCS) who then make payments to third parties on behalf of Chapel Neighbourhood Centre (CNC).

Cheques paid to LCS were £2000 in 2025 and £1600 in £2026. There is an amount due to LCS for CNC advised receipts – at 31 March 2026 LCS was due £847.31.

Mr Peter Aitken (Treasurer) and Mrs Rita Aitken (Secretary) are directors of LCS.

Chapel Neighbourhood Centre Management Committee **SC006450**

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 £
		-			-	-
		-			-	-
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Recurring Grants	6,049		6,049	6,113
	-		-	-
			-	
			-	
Total	6,049	-	6,049	6,113
	-	-	-	-

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 £
Hall Hire to various clubs	7,998				7,998	3,695
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	7,998	-	-	-	7,998	3,695
	-	-	-	-	-	-

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 £
					-	
Christmas Party payments	1,498				1,498	1,392
Other payments	7,551				7,551	9,018
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	9,049	-	-	-	9,049	10,410
	-	-	-	-	-	-

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