Finance Report

Kilmaurs Community Association SC012293

Independent Examiner's Report to the Trustees of Kilmaurs Community Association

I report on the accounts of the charity for the year ended 31st January 2026.

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. The charity 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 2006 Accounts Regulations. 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
    - 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.

Kevin Norton ACCA

18/05/2026

K.Norton

Kilmaurs Community Association SC012293

Independent Examiner's Report to the Trustees of Kilmaurs Community Association

For the year to 31st January 2026

Receipts & Payments

Receipts	Unrestricted	Restricted	Total
Gross receipts from Trading	19,714	0	19,714
Grants	0	15,374	15,374
Total receipts	**19,714**	**15,374**	**35,088**
Payments			
Expenses for Trading	12,462	490	12,952
Auditor	0	0	0
Insurance	1,311	0	1,311
Purchase of fixed assets	0	3,381	3,381
Total Payments	**13,773**	**3,871**	**17,644**
Surplus (deficit) for year	5,941	11,503	17,444

Statement of Balances

For the year 2025–2026

Bank & Cash	Unrestricted £	Restricted £	Total £
Opening balance	7,850	0	7,850
Surplus / Deficit	5,941	11,503	17,444
Closing Balance	**13,791**	**11,503**	**25,294**