**APPENDIX 3**

OSCR
Scottish Charity Regulator

# Independent examiner's report on the accounts v2

**Report to the trustees/members of**

Charity name: Dirleton Market on the Green

**Registered charity number**

**SC** 054059

**On the accounts of the charity for the period**

| Period start date | | | | Period end date | | |
|---|---|---|---|---|---|---|
| Day | Month | Year | | Day | Month | Year |
| 12 | 03 | 2025 | **to** | 31 | 01 | 2026 |

**Set out on pages** (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 (as amended). 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 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, 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.

**Signed**:** EJ Arnold **Date:** 26/10/26

**Name:** Elizabeth-Jane Arnold

**Relevant professional qualification(s) or body (if any):** Chartered Accountant, Institute of Chartered Accountants of Scotland

**Address:** 27 Castlemains Gardens, Dirleton, EH39 5EU

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.
**OSCR will accept digital or typed signatures.

**APPENDIX 3**

## 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** | |

**Dirleton Market on the Green**

**YE26 Financial Report**

**Introduction**

This Financial Report is presented to the Board of Trustees, to summarise the accounts for its first accounting period since inception on 12 March 2025 until 31 January 2026 of Dirleton Market on the Green, registered as a Scottish charity (number SC054059).

**Accounts for the period ended 31 January 2026**

Registration as SCIO
The accounts cover all income and expenses for the 10.5 months from 12 March 2025 until 31 January 2026. The charity was created on 12 March 2025 when it was registered as a SCIO. Formerly, the Dirleton Market on the Green was an unincorporated community group of individuals who had successfully organised several local markets in Dirleton between 2020 and 2023. Due to various reasons they had ceased operating and a market was not held for a number of years. Three individuals expressed an interest in continuing the markets and worked with Anne Orr who was custodian of the market equipment and the remaining member of the community group. Equipment worth approximately £10,000 and cash remaining of £2,903 was transferred to the Dirleton Market on the Green Scottish Charity on 12 March 2025, following its registration as a SCIO. No restrictions were placed on the use of these funds, and they are fully available to the Dirleton Market on the Green Trustees (Amy Brecon, Ely Douglas-Hamilton and Kate Hamer).

Donation receipts
Further unrestricted donations of £60 were received from local community groups alongside a restricted donation of £244 from Archerfield Walled Garden to cover the annual public liability event insurance and the purchase of sandbags to anchor the gazebos.

Trading activity
The inaugural market was advertised as the “Autumn Harvest Market” and held on 21 September 2025. 14 stallholders registered to attend paying £35 fee per table, 1 local young entrepreneur paid £15 for a table and a food van £35, generating £540 in stallholders’ fees. Costs of running the market include annual public liability insurance of £182, table-sign printing costs of £9 and ground rent paid to East Lothian Council of £160.

Fundraising
Tote bags were designed by Kate Hamer and 100 bags were printed at a total cost of £276 and available for sale at the inaugural market. 22 were sold on the day for £8 each, generating income of £177. A further 78 tote bags remain for sale at a future market.

Donations
The Charity was able to support other local community groups and events during the period, making donations to Dirleton Playgroup £130 and Dirleton Good Neighbours £50.

Charitable activities
The Charity was also able to support the Dirleton Primary School Art Competition with a prize for £15, the local Scarecrow Competition prizes for £68 and art materials for a Christmas activity for the children for the Dirleton Christmas Fair and Lights Switch-On of £45. A gift was presented to Anne Orr on her retirement and to thank her for everything she has contributed for many years to her local community.

Administrative expenses
The Charity incurred administrative expenses. The annual service charges for the bank account totalling £45 and the email account £12.

Fixed assets
Additional equipment was purchased with new reusable signs printed costing £159, bungee cords £12 and sandbags £62. These are listed as fixed assets as they will be used in all future markets alongside all the other equipment including the sandbags.

All income has been banked and no cheques remain unpresented at the 31 January 2026.

As a result of the purchase of equipment and the printing of the tote bags the Charity incurred a net loss of £260. The closing balance on the accounting ledger was £2,643 of unrestricted funds.