

Kut – O Buddhist Association

529 Sauchiehall Street, Glasgow, G3 7PQ

Financial Statements

For the Year to 31st December 2025

G D Accounting

Suite 4/1

Waterloo Chambers

19 Waterloo Street

Glasgow

G2 6AY

Independent Examiner's Report

Kut – O Buddhist Association SC026328

Independent Examiner's Report to the Trustees of Kut – O Buddhist Association

I report on the financial statements of the charity for the year ended 31st December 2025, which are set out on pages 1 to 4

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulation 2006 (as amended) ("the 2006 Regulations").

The Charity's Trustees consider that the audit requirements of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 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 Regulations. An examination includes 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 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 connection with 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 Regulations and
 - To prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations have been met or
2. To which my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

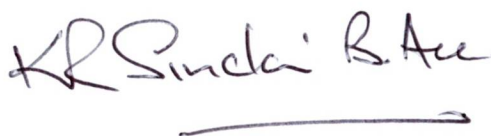
Kevin R Sinclair B.Acc.

Suite 4/1, Waterloo Chambers

19 Waterloo Street

Glasgow, G2 6AY.

6th September 2026.



Kut - O Buddhist Association
Income and Expenditure Account
For the Year to 31st December 2025

<u>2024</u> <u>(£)</u>		<u>(£)</u>	<u>(£)</u>
6493	Donations		4385
1608	Rates and Insurance	628	
3303	Heat and Light	1723	
0	Post Stationery & Advert	0	
1249	Repairs and Renewals	1268	
0	Charity Outings/Donations	0	
2	General Expenses	11	
280	Accountancy Fee	280	
<u>6440</u>		<u> </u>	<u>3910</u>
<u><u>53</u></u>	Net Surplus/(Deficit)		<u><u>475</u></u>

Kut - O Buddhist Association
Balance Sheet
As at 31st December 2025

<u>31.12.24</u>		<u>(£)</u>	<u>(£)</u>
	<u>Fixed Assets</u>		
34018	Property		34018
200	Fixtures & Equipment		200
<u>34218</u>			<u>34218</u>
	<u>Current Assets</u>		
<u>11827</u>	Cash and Bank	<u>12302</u>	
	<u>Current Liabilities</u>		
<u>280</u>	Creditors	<u>280</u>	
11547	<u>Net Current Assets</u>		12022
<u>45765</u>	<u>Total Net Assets</u>		<u>46240</u>
	Represented by:		
	<u>Reserves</u>		
53	Surplus/(Deficit) for Year	475	
<u>45712</u>	Reserves B/fwd	<u>45765</u>	
<u>45765</u>			<u>46240</u>

All funds are unrestricted

Approved by the trustees and signed on their behalf

J Shek, Chairperson
6th September 2026

