Charity number: SC026660

Mayfield and Easthouses Community Association

Trustees' report and financial statements

for the year ended 31 December 2025

Mayfield and Easthouses Community Association

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Mayfield and Easthouses Community Association

Legal and administrative information

Charity number	SC026660
Business address	44 Bogwood Road Mayfield EH22 5DZ
Trustees	Robert Hogg Michael Hogg David Edmonds John Patterson Theresa Morrison Sarah Addison Laura Jane Watson Kenneth Wilson Elaine Hopkins Kim Queen ~~Glen Morgan~~ ~~Tommy Hamilton~~

Mayfield and Easthouses Community Association

Report of the trustees
for the year ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management
The association is a charity granted by OSCR who have an elected committee to work on behalf of the association for the local community in helping their community being a better place to live in and help organise Gala days and Firework displays and hold community meetings on any issues that affect the community according to their constitution.

The committee are elected annually at an AGM.

Objectives and activities
An annual Childrens gala day is held to which everyone within the community is encouraged to take part no matter age or disability.

An annual Fireworks display is also held which is open to the whole community.

We were also involved in the Christmas community event along with other community groups.

From time to time meetings are held under the terms of out Constitution to discuss areas to benefit the community.

Achievements and performance
The fundraising events are now progressing.

Financial review
Our main source of funding continues to be from Sponsors within the community and local people.

We hold fund raising events within the community which are always well supported.

We made a deficit this year and have managed to build up a fund of £30,244 over the years but will continue to work hard to keep our secure position on behalf of the community as we are aware it will become difficult in theses difficult times to secure funding from our sponsors.

Mayfield and Easthouses Community Association

Report of the trustees
for the year ended 31 December 2025

Statement of trustees' responsibilities

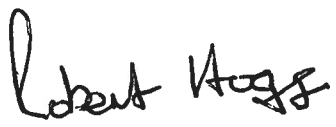
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board



Robert Hogg
Trustee
2 September 2026

Mayfield and Easthouses Community Association

Independent examiner's report to the trustees on the unaudited financial statements of Mayfield and Easthouses Community Association.

I report on the accounts for the year ended 31 December 2025 set out on pages 2 to 9.

Respective responsibilities of trustees and independent 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 (the Act) and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to state, on the basis of my examination as required under section 44(1) (c) of the Act, whether particular matters have come to my attention.

Basis of Independent examiner's statement

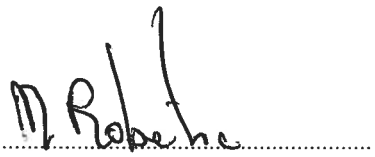
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual 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 whether the accounts present a 'true and fair view'.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which give me reasonable cause to believe that in any material respect the requirements:
   - proper accounting records are kept 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 8 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.



Moira Robertson
Chartered Accountant
Independent examiner
Anam Cara
6 Marchmont Ave
Polmont

FK2 0PW

Mayfield and Easthouses Community Association

Statement of financial activities

For the year ended 31 December 2025

	Notes	Unrestricted funds £	2025 Total £	2024 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	6,089	6,089	14,044
Investment income	3	-	-	21
Total incoming resources		6,089	6,089	14,065
Resources expended				
Costs of generating funds:				
Cost of generating voluntary income	4	8,425	8,425	5,851
Total resources expended		8,425	8,425	5,851
Total funds brought forward		32,580	32,580	24,366
Total funds carried forward		30,244	30,244	32,580

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 7 to 9 form an integral part of these financial statements.

Mayfield and Easthouses Community Association

Balance sheet
as at 31 December 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Current assets					
Cash at bank and in hand		30,664		33,000	
		30,664		33,000	
Creditors: amounts falling due within one year	7	(420)		(420)	
Net current assets			30,244		32,580
Net assets			30,244		32,580
Funds	8				
Unrestricted income funds			30,244		32,581
Total funds			30,244		32,581

The financial statements were approved by the trustees on 2 September 2026 and signed on its behalf by

Robert Hogg
Trustee

The notes on pages 7 to 9 form an integral part of these financial statements.

Mayfield and Easthouses Community Association

Notes to financial statements for the year ended 31 December 2025

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the the Charities and Trustee Investment (Scotland) Act 2005.

1.2. Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2. Voluntary income

	Unrestricted funds £	2025 Total £	2024 Total £
Gala day	5,089	5,089	5,277
Fireworks night	1,000	1,000	8,767
	6,089	6,089	14,044

3. Investment income

	2025 Total £	2024 Total £
Bank interest receivable	-	21
	-	21

4. Cost of generating voluntary income

	Unrestricted funds £	2025 Total £	2024 Total £
Activity 1	8,425	8,425	5,851
	8,425	8,425	5,851

5. Governance costs

	2025 Total £	2024 Total £
Office expenses - Other	1	-
	1	-

6. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2025 Number	2024 Number
Administration	-	-

7. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	420	420

8. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 31 December 2025 as represented by:		
Current assets	30,664	30,664
Current liabilities	(420)	(420)
	30,244	30,244

9. Unrestricted funds

	At 1 January 2025 £	Incoming resources £	Outgoing resources £	At 31 December 2025 £
Fundraising events	32,580	6,089	(8,425)	30,244

Purposes of unrestricted funds

To hold an annual Gala day and Firework display for the benefit of the whole community

Mayfield and Easthouses Community Association

The following pages do not form part of the statutory accounts.

Mayfield and Easthouses Community Association

Detailed statement of financial activities

For the year ended 31 December 2025

		2025		2024
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
Voluntary income				
Gala day		5,089		5,277
Fireworks night		1,000		8,767
		6,089		14,044
Investment income				
Bank interest receivable		-		21
		-		21
Total incoming resources from generating funds		6,089		14,065
Total incoming resources		6,089		14,065
Resources expended				
Costs of generating funds:				
Activity 1				
Gala day	7,462		4,973	
Fireworks night	537		458	
Accountancy fees	426		420	
		8,425		5,851
Total cost of generating voluntary income		8,425		5,851
Fundraising trading:				
cost of goods sold and other costs				
Total costs of generating funds		8,425		5,851

Mayfield and Easthouses Community Association

Detailed statement of financial activities

For the year ended 31 December 2025

		2025 £		2024 £
Charitable activities				
Governance costs				
Activities undertaken directly				
Office expenses - Other	1		-	
		1		-
Total governance costs		1		-
Net incoming/(outgoing) resources for the year		(2,337)		8,214