Independent Examiners Report

I report on the accounts of the charity for the year ended 31st December 2025 which are sent out on pages

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINERS
The charity's committee are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's committee considers that the audit requirements 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 REPORT
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 committee 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 of the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT
In the course of my examination, no matter has come to my attention:

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
To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Susan Jack
Fife Voluntary Action
Caledonia House,
Pentland Park,
Saltire Centre,
Glenrothes
KY6 2AL

Date ……………………………………………………

Receipts and Payments Statement

	Notes	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Receipts		£	£	£	£
Membership – On-line		175.00		175.00	178.00
Membership - Cash		20.00		20.00	
Grants			1685.00	1,685.00	
Donations – On-line		854.00		854.00	2,427.00
Donations - Cash		2,228.00		2,228.00	
Sales (souvenirs/DVS etc					
Village Show		742.00		742.00	761.00
Events		14.00		14.00	24.00
Station Room Hire		120.00		120.00	
Gift Aid/Interest		294.00		294.00	326.00
Total Receipts		4,447.00	1,685.00	6,132.00	3,716.00
Payments					
Cost of charitable activity	6	2,971.00		2,971.00	2,603
Cost of fund raising	7	304.00		304.00	
Governance costs	8	120.00		120.00	
Total Payments		3,395.00		3,395.00	3550
Surplus/(Deficit)		1,052.00	1,685.00	2,737.00	919

Statement of Balances

		Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Cash at Bank and in Hand at 1st January		11,810.00		11,810.00	10,912
Surplus / Deficit		1,052.00	1685.00	2,737.00	1,113
Cash at bank and in hand at year end		12,862.00	1,685.00	14,547.00	12,025
Represented by					
Cash				76.00	215
Commercial Instant Access				4,310.00	2,001
Charity Account				225.00	148
32 day Notice account				9,936.00	9,661
				14,547.00	11,810

The notes of the accounts form an integral part.

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Chairman: James Lawson **Secretary**: Garry Irvine

James Lawson

Date: 20th May 2026

Notes to the Accounts

1. Basis of Accounting
   These Accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds
   Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day to day running of the Trust. Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the Trust received zero restricted fund.

3. Related Party Transactions
   The Trust's insurance policy includes Trustee Indemnity Insurance for all its trustees.

4. Grants Received
   Grants were received in this accounting year from the Heritage Lottery Fund.

5. The donations received in this accounting year were from various sources.

6. Cost of Charitable Activity

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Web design costs	113.00			101.00
Advertising	54.00			
Broadband	594.00			472.00
Light tower maintenance	65.00			9.00
Light Tower Hub renovations	113.00			
Insurance	444.00			417.00
Miscelleneous				39.00
Exhibition expenses (R)	552.00			23.00
Station related expenses	1,011.00			1,240.00
	2,946.00			2,603.00

7. Cost of Fund Raising

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Event expenses	61.00			
Village Show expenses	243.00			302.00
Total	304.00			

8. Governance Costs

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Meeting and secretarial costs				
Independent examination	120.00			
Total	120.00			