OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of

Charity name

New Winton Community Association

Registered charity number

sc **008775**

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
6th	April	2025	to	5th	April	2026

Set out on pages 2 onwards (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:**		**Date:**	**10/09/2026**

Name: Christian Davis

Relevant professional qualification(s) or body (if any): FCCA, membership # 0856025

Address: 43 Buckstone Loan East, Edinburgh, EH10 6XD

*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 2

Enter charity name below

New Winton Community Association

Enter SC No. below

SC 008775

OSCR Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	6th	April	2025		5th	April	2026

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	1,186				1,186	378
Legacies					-	
Grants		36,186			36,186	2,865
Receipts from fundraising activities	1,181				1,181	834
Gross trading receipts	5,432				5,432	4,838
Income from investments other than land and buildings	37				37	30
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	7,836	36,186	-	-	44,022	8,945
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	7,836	36,186	-	-	44,022	8,945
A3 Payments						
Expenses for fundraising activities	213				213	25
Gross trading payments	3,724				3,724	3,658
Investment management costs					-	-
Payments relating directly to charitable activities	438	641			1,079	3,617
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts	44				44	60
Legal costs					-	1,142
Other	524				524	1,142
					-	-
A3 Sub total	4,942	641	-	-	5,584	9,645
A4 Payments relating to asset and investment movements						
Purchases of fixed assets		14,426			14,426	
Purchase of investments					-	
A4 Sub total	-	14,425.64	-	-	14,426	-
Total payments	4,942	15,067	-	-	20,009	9,645
Net receipts / (payments)	2,893	21,119	-	-	24,012	(700)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	2,893	21,119	-	-	24,012	(700)

APPENDIX 2

New Winton Community Association — SC 008775

Section B Statement of balances

B1 Cash funds

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
	Cash and bank balances at start of year	9,234	(205)			9,029	8,587
	Surplus / (deficit) shown on receipts and payments account	2,893	21,119			24,012	442
						-	
						-	
	Cash and bank balances at end of year	**12,127**	**20,914**	**-**	**-**	**33,041**	**9,029**
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	1,142

B2 Investments

Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
	Total	-	-

B3 Other assets

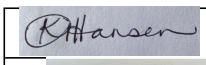
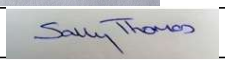
Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
Solar Panels & Battery Storage	Restricted	14,426	13,704	
	Total	**14,426**	**13,704**	-

B4 Liabilities

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
	Total	-	-

B5 Contingent liabilities

Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
	Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature*	Print Name	Date of approval
		Kate Hansen	04 September 2026
		Sally Thomas	04 September 2026

New Winton Community Association **SC 008775**

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

New Winton is a village in East Lothian. The purpose of the charity is to operate New Winton village hall for the benefit of the residents of New Winton. The village hall is a historic building, it is owned by The Winton Estate, not by this charity. The charity operates the hall with the permission of the estate. Any furniture, fixtures or fittings within the hall have been donated or expensed in previous years. For the purpose of these accounts they are considered to have a net book value of nil. This year (FY26) the charity received 3 grants totalling £34,966 to be spent on 2 projects to improve the Energy Efficiency of the village hall. These projects being 1, Solar Panels with associated battery storage, and 2, Double Glazed Windows. The charity spent £14,426 on the Solar Panels With associated Battery Storage during FY26. After the balance sheet date the charity has spent the remaining £20,540 on the windows, hence the FY26 surplus being high. In it's management accounts, the charity has capitalised the Solar Panels with associated Battery Storage onto its balance sheet and is charging a straight line depreciation over 20 yeares. However these R&P accounts are prpeared on a cash basis. In the "statement of balances" tab the Net Book Value is entered as the current value, hence the variance to the cost. The charity's only two assets are cash at bank and the Solar Panels with associated Battery Storage. The hall is hired for a variety of community activities such as yoga, dance classes, a baby & toddler group and other ad-hoc gatherings. Revenue from hall hire is recorded here as Trading Income. The charity engages in a variety of fundraising activities, it also receives donations. The Charity's expenses relate to either fundraising activities or operating the hall (cleaning, insurance, utilities etc). Between 2023 and 2025 a total of £6,500 was received from Volunteer Development East Lothian under the Communities Mental Health & Wellbeing plan. The purpose of these restricted grants was to improve the health and wellbeing of the community through the provision of a warm, social space, light exercise classes and a community pantry, all based in the village hall. At the end of FY25 there was a small unspent balance, this has been spent in FY26. That restricted grant has now been fully expensed in accordance with the grant's restrictions. This grant has not been received in FY26. The charity continues with the provision of a warm space, though now this is funded via unrestricted income (donations and fundraising have increased this year). The Pencaitland Community Council gave a restricted grant of £1000 this year (in previous years it gave unrestricted grants of a lower value). The purpose of that grant is to sand and re-varnish the hall's floor and fund new curtains for the stage in the hall. At the close of FY 26 this had not been spent. This year (2026) the Changeworks project awarded an "energy outreach grant" (value £220) to the charity. This donation was restricted funds, to be spent on items which will improve energy efficiency of the hall. At the close of FY 26 this Changeworks grant had not been spent. In line with the previous year, 2026 has also seen interest earned on bank deposits, this is recorded in the R&P accounts as Income from investments other than land and buildings.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Restricted Grant - Sand Hall Floor, fund new curtains for stage in hall	Pencaitland Community Council	1	1,000
Energy Efficiency Upgrades grant	Changeworks	1	220
Restricted grant - Solar Panels with Battery Storage & install Double Glazed Windows	East Lothian Council communities intervention fund	1	13,426
Restricted grant - Install Double Glazed Windows	National Lottery	1	10,000
Restricted grant - Solar Panels with Battery Storage & install Double Glazed Windows	Energy Saving Trust	1	11,540
		Total	**36,186**

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X

C4b Trustee expenses - details

	Number of trustees	£	

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)	Transaction amount (£)

C6 Other information

New Winton Community Association SC 008775

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Private donations	1,186				1,186	378
					-	
					-	
					-	
Total	1,186	-	-	-	1,186	378
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Pencaitland Community Council		1,000			1,000	365
Volunteer Development East Lothian (Communities Mental Health & Wellbeing Grant)						2,500
Changeworks energy outreach grants		220			220	-
Scottish Govt communities intervention fund		13,426			13,426	
National Lottery		10,000			10,000	
Energy Saving Trust		11,540			11,540	
Total	-	36,186			36,186	2,865
	-	-			-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	#	Total last period to nearest £
					-		
					-		
					-		
					-		
					-		
Total	-	-	-	-	-		-
	-	-	-	-	-		-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Outgoings related to unrestricted funds	438				438	96
Outgoings related to VDEL communities health & Wellbeing grant		641			641	3,271
Outgoings related to Changeworks grant					-	250
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	438	641	-	-	1,079	3,617
	-	-	-	-	-	-

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below **General Charity Activity**	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	**Total unrestricted funds**	**Total unrestricted funds last period**
Receipts						
Donations	1,186				1,186.10	377.55
Legacies						-
Grants						365.00
Receipts from fundraising activities	1,181				1,181	833.70
Gross trading receipts	5,432				5,432	4,838.00
Income from investments other than land and buildings	37				37	30.39
Rents from land & buildings						-
Gross receipts from other charitable activities					-	
Sub total	7,836	-	-	-	7,835.60	6,445
					-	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	7,836	-	-	-	7,836	6,445
					-	
Payments						
Expenses for fundraising activities	213				213	25
Gross trading payments	3,724				3,724	3,658
Investment management costs					-	
Payments relating directly to charitable activities	438				438	96
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	44				44	60
Legal costs	-				-	
Other (planning expenses relating to installation of energy efficiency upgrades)	524				524	1,142
					-	
Sub total	4,942	-	-	-	4,942	4,981
					- #	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
					-	
Total payments	4,942	-	-	-	4,942	4,981
					-	
Net receipts / (payments)	2,893	-	-	-	2,893	1,463
Transfers to / (from) funds					-	
Surplus / (deficit) for year	2,893	-	-	-	2,893	1,463
					-	

Nature and purpose of funds

The purpose of the unrestricted fund known as "general charity activity" is to operate New Winton village hall for the benefits of the residents of New Winton. More details about the day to day activities of the charity (and how it supports the local residents) can be found in the notes in section C. The receipts and payments shown on this page relate to that charitable activity. **Explanation of "Other Expenses"**: In 2025 the charity started the process to apply for planning consent to install double glazed windows and the solar panels with battery storage at the hall. This required an application fee and Architect's drawings. These payments (net of an allocation to the Changeworks grant) is shown above under "other" in the payments section. The windows and the panels themselves were funded by restricted grants, whereas these "planning application expenses" are (largely) paid by the unrestricted fund. Further details about the activities enabled by this "general charity activity" unrestricted fund can be found in the notes in section C.

New Winton Community Association SC 008775

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Restricted fund 5 - enter name of fund below		
	East Lothian Council communities intervention fund	National Lottery	Energy Saving Trust	Changeworks & Pencaitland Community Council	Volunteer Development East Lothian (Communities Mental Health & Wellbeing Grant)	**Total restricted funds**	**Total restricted funds last period**
Receipts							
Donations						-	
Legacies						-	
Grants	**13,426**	**10,000**	**11,540**	**1,220**	**-**	**36,186**	2,500
Receipts from fundraising activities						-	
Gross trading receipts						-	
Income from investments other than land and buildings						-	
Rents from land & buildings						-	
Gross receipts from other charitable activities						-	
Sub total	**13,426**	**10,000**	**11,540**	**1,220**	**-**	**36,186**	**2,500**
						-	
Receipts from asset & investment sales							
Proceeds from sale of fixed assets						-	
Proceeds from sale of investments						-	
Sub total	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total receipts	**13,426**	**10,000**	**11,540**	**1,220**	**-**	**36,186**	**2,500**
						-	
Payments							
Expenses for fundraising activities						-	
Gross trading payments						-	
Investment management costs						-	
Payments relating directly to charitable activities					**641**	**641**	**3,521**
Grants and donations						-	
Governance costs:						-	
Audit / independent examination						-	
Preparation of annual accounts						-	
Legal costs						-	
						-	
						-	
Sub total	**-**	**-**	**-**	**-**	**641**	**641**	**3,521**
						- #	
Payments relating to asset and investment movements							
Purchases of fixed assets	**2,886**		**11,540**			**14,426**	
Purchase of investments						-	
Sub total	**2,886**	**-**	**11,540**	**-**	**-**	**14,426**	**-**
						-	
Total payments	**2,886**	**-**	**11,540**	**-**	**641**	**15,067**	**3,521**
						-	
Net receipts / (payments)	**10,540**	**10,000**	**-**	**1,220**	**(641)**	**21,119**	**(1,021)**
Transfers to / (from) funds						-	
Surplus / (deficit) for year	**10,540**	**10,000**	**-**	**1,220**	**(641)**	**21,119**	**(1,021)**
						-	

Nature and purpose of funds

See the notes in section C for a full explanation of the nature and purpose of all funds.