

SC052558



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	05	2025		30	04	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	13,387	295			13,682	44,740
Legacies					-	
Grants		4,600			4,600	12,314
Receipts from fundraising activities	289	770			1,059	605
Gross trading receipts					-	473
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	13,676	5,665	-	-	19,341	58,133
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	13,676	5,665	-	-	19,341	58,133
A3 Payments						
Expenses for fundraising activities	103	40			143	
Gross trading payments					-	576
Investment management costs					-	15,228
Payments relating directly to charitable activities	12,118	8,231			20,349	
Grants and donations		100			100	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	348				348	480
Legal costs	654				654	1,024
Other	131				131	195
					-	
A3 Sub total	13,353	8,371	-	-	21,724	17,503
A4 Payments relating to asset and investment movements						
Purchases of fixed assets		-			-	30,693
Purchase of investments	-	-			-	
A4 Sub total	-	-	-	-	-	30,693
Total payments	13,353	8,371	-	-	21,724	48,196
Net receipts / (payments)	323	(2,706)	-	-	(2,383)	9,936
A5 Transfers to / (from) funds	(3,235)	3,235			-	
Surplus / (deficit) for year	(2,912)	529	-	-	(2,383)	9,936

Section B Statement of balances

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 £
B1 Cash funds	Cash and bank balances at start of year	9,121	851			9,973	36
	Surplus / (deficit) shown on receipts and payments account	(2,912)	529			(2,383)	9,936
						-	
						-	
	Cash and bank balances at end of year	6,210	1,380	-	-	7,590	9,973
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Manse Croft Plot	Unrestricted Funds	70,000	70,000	70,000
	Caravan & Shed	Unrestricted Funds	8,750	8,209	10,607
	Husqvarna 535i Battery Brushcutter c/w Batteries, Charge & Helmet	Unrestricted Funds	1,456	1,147	1,438
		Total	80,206	79,355	82,045

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

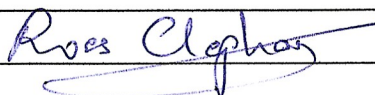
	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature*

Print Name

Date of approval

	ROSS CLEPHAN	12/7/26
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Section C Notes to the Accounts

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

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Midhill Community Benefit Fund - Strachan Flowers		1	600
Marr Area Committee Small Grant Award		1	3,000
TCV Chestnut Fund		1	500
NESCAN SEED award		1	500
Total			4,600

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)	✗
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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)	✗
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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 (£)

C6 Other information

The transfer of funds from Unrestricted to Restricted in Box A5 relates to Feughside Community Association contributions towards overspends on specific grants/monies raised:
 The money raised for the Birkhall Trip was underspent by £9
 The Marr Area Grant (stipulated 50% contribution) was overspent by £3,073.96
 The Chestnut Fund Grant was overspent by £63.70
 The NESCAN SEED Grant was overspent by £106.00
 Total overspend £3,234.66

APPENDIX 3



Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Signed**:

Name:

Relevant professional qualification(s) or body (if any):

Address:

Independent examiner's report on the accounts v2

Charity name

Feughside Community Association

SC 052558

Period start date

Day

Month

Year

01

05

2025

to

Period end date

Day

Month

Year

30

04

2026

5,6 & 7

(remember to include the page numbers of additional sheets)

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.

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.

In the course of my examination, no matter has come to my attention ~~(other than that disclosed on the attached page)~~

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.

Date: 12/7/26

Stark Webb
STARK WEBB

INSTITUTE OF CHARTERED ACCOUNTANTS
OF SCOTLAND (ICAS)

2 BOW BUTTS BRIDGE,
STRACHAN,
BANCHORY, A531 6PG

*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.