

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

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

Address:

Independent examiner's report on the accounts v2						
Gateside & District Community Association						
SC 038682						
Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	01	2025	to	31	12	2025
1-7					(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

- 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.

Signed:

Name:

P.D. Cawkwell

Date:

13/2/26

Peter Cawkwell

19 The Riggs
Falkland
Fife
KY15 7AG

Gateside & District Community Association

SC038682



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2025		31	12	2025

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	615				615	3,179
Grants	329	3,837			4,166	8,045
Receipts from fundraising activities	2,553				2,553	4,249
Park Fundraising	-	4,092			4,092	5,323
Hall Hire	8,346				8,346	6,898
Equipment Hire	-				-	-
Bank Interest	173				173	120
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	12,016	7,929	-	-	19,945	27,814
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	
Proceeds from sale of investments	-				-	
A2 Sub total	-	-	-	-	-	-
Total receipts	12,016	7,929	-	-	19,945	27,814
A3 Payments						
Expenses for fundraising activities	2,566	2,108			4,674	6,136
Expenses for Park fundraising	-	4,452			4,452	432
Hall Maint	1,227				1,227	750
Hall Improvement	845				845	2,261
Cleaning Hall / Windows	1,309				1,309	1,650
Heat & Light	2,181				2,181	1,844
Insurance	1,158				1,158	1,101
	-				-	
Independent Examination	100				100	100
Entertainment Lic	185				185	-
F C environmental Lic	60				60	60
WIFI	499				499	-
Website/Printing	283				283	323
Other	5				5	9
A3 Sub total	10,418	6,560	-	-	16,978	14,666
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	10,418	6,560	-	-	16,978	14,666
Net receipts / (payments)	1,598	1,369	-	-	2,967	13,148
A5 Transfers to / (from) funds		-			-	
Surplus / (deficit) for year	1,598	1,369	-	-	2,967	13,148

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	18,668	14,442			33,110	19,962
	Surplus / (deficit) shown on receipts and payments account	1,598	1,368			2,966	13,148
						-	
						-	
	Cash and bank balances at end of year	20,266	15,810	-	-	36,076	33,110
	(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					
		Total			

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

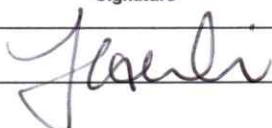
	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total		

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

Signature

Print Name

Date of approval



Jen Gallier (Treasurer)

06 February 2026

Gateside & District Community Association

SC038682

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 £
General	213				213	899
Scotland's Garden Scheme	402				402	2,280
					-	
					-	
Total	615	-	-	-	615	3,179

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
Unrestricted	329			329	823
Youth 1st Funding		-		-	664
Fife Council 2 for 1		-		-	780
Robertson Trust				-	-
Fife Voluntary Action - Warm Spaces		-		-	-
Fife Council NE Fife Funding		87		87	778
Defibrillator		-		-	-
Park - Fife Council LCP Fund		-		-	5,000
Park - Fife Council LCP Fund		500		500	-
Park - Stafford Trust		3,250		3,250	-
		-		-	-
Total	329	3,837		4,166	8,045

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 £
Expenses for fundraising activities	2,566	2,108			4,674	6,136
Expenses for Park fundraising		4,452			4,452	432
Hall Maint	1,227				1,227	750
Hall improvement	845				845	2,261
Cleaning Hall / Windows	1,309				1,309	1,650
Heat & Light	2,181				2,181	1,844
Insurance	1,158				1,158	1,101
					-	
Independent Examination	100				100	100
(3 years)Entertainment Lic	185				185	-
F C Environmental Lic	60				60	60
WIFI	499				499	-
Website/Printing	283				283	323
Other	5				5	9
					-	
Total	10,418	6,560	-	-	16,978	14,666

Gateside & District Community Association

SC038682

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 £
General	213				213	899
Scotland's Garden Scheme	402				402	2,280
					-	
					-	
Total	615	-	-	-	615	3,179

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Unrestricted	329		329	823
Youth 1st Funding		-	-	664
Fife Council 2 for 1		-	-	780
Robertson Trust			-	-
Fife Voluntary Action - Warm Spaces		-	-	-
Fife Council NE Fife Funding		87	87	778
Defibrillator		-	-	-
Park - Fife Council LCP Fund		-	-	5,000
Park - Fife Council LCP Fund		500	500	-
Park - Stafford Trust		3,250	3,250	-
		-	-	-
Total	329	3,837	4,166	8,045

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 £
Expenses for fundraising activities	2,566	2,108			4,674	6,136
Expenses for Park fundraising		4,452			4,452	432
Hall Maint	1,227				1,227	750
Hall improvement	845				845	2,261
Cleaning Hall / Windows	1,309				1,309	1,650
Heat & Light	2,181				2,181	1,844
Insurance	1,158				1,158	1,101
					-	
Independent Examination	100				100	100
(3 years)Entertainment Lic	185				185	-
F C Environmental Lic	60				60	60
WiFi	499				499	-
Website/Printing	283				283	323
Other	5				5	9
					-	
Total	10,418	6,560	-	-	16,978	14,666

5

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General	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	615				615	899
Grants	329				329	823
Receipts from fundraising activities	2,553				2,553	4,249
Park Fundraising	-				-	-
Hall Hire	8,346				8,346	6,898
Equipment Hire	-				-	-
Bank Interest	173				173	-
Gross receipts from other charitable activities	-				-	-
Sub total	12,016	-	-	-	12,016	12,869
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	12,016	-	-	-	12,016	12,869
Payments						
Expenses for fundraising activities	2,566				2,566	1,657
Expenses for park fundraising					-	
Hall Maint	1,227				1,227	750
Hall improvement	845				845	2,261
Cleaning Hall / Windows	1,309				1,309	1,650
Heat & Light	2,181				2,181	1,844
Insurance	1,158				1,158	1,101
					-	
Independent Examination	100				100	100
(3 yrs) Entertainment Lic	185				185	-
F C Environmental Lic	60				60	60
WIFI	499				499	
Website/Printing	283				283	323
Other	5				5	9
					-	
					-	
Sub total	10,418	-	-	-	10,418	9,755
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	10,418	-	-	-	10,418	9,755
Net receipts / (payments)	1,598	-	-	-	1,598	3,114
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	1,598	-	-	-	1,598	3,114

Nature and purpose of funds

Unrestricted funds are use for the upkeep of Gateside Hall and also to enable activities for the benefit of the Gateside District residents.

6 Breakdown of restricted funds

A variety of funding grants are used to enable activities for the Hall for the benefit of the community (Winter Warm space) activities for the Hall for the benefit of the community (Winter Warm space)