APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts

v2

Report to the trustees/members of: Dingwall Fire Brigade Community Group

Registered charity number: SC047925

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	04	2025	**to**	31	03	2026

Set out on pages: 1-6 (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 [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.

Signed**: Lianne Mellon FCCA **Date:** 25/08/2026

Name: Lianne Mellon FCCA

Relevant professional qualification(s) or body (if any): Association of Chartered Certified Accountants (ACCA)

Address:
28 Burns Crescent
Dingwall
IV15 9QE

*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 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

OSCR

Office of the Scottish **Charity Regulator**

Trustees' Annual Report for the period

	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	04	2025	To	31	03	2026

Reference and administration details

Charity name	Dingwall Fire Brigade Community Group
Other names charity is known by	DFBCG
Registered charity number	**SC047925**
Charity's principal address	Andrew MacIvor
	13 St Andrews rd
	Dingwall
	Postcode IV15 9AD

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Andrew Macivor	Chairperson		
2	Joseph Macnamara			
3	David Bremnar	Vice Chairperson		
4	William Campbell			
5	Peter Angus			
6	Alicen Lawrie	Treasurer		
7	Laura Kilday	Secretary		
8	Carrie Jenkins			
9	Lindsay McGarry			
10	Gemma Stewart			
11	Gillian Stewart			
12	Brian Fraser			
13	Angelina Fraser			
14	Katie Ferguson	Secretary		
15				
16				
17				
18				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document	We at DFBCG have a constitution
Trustee recruitment and appointment	Annually at the AGM and any member of the public can be welcomed to offer support for the group

Objectives and activities

Charitable purposes	The DFBCG is a team of members who provide events for the town of Dingwall and surrounding areas which include a gala week, santas grotto, weekly ceildhs throughout the summer months for locals or tourists and all the events provide an annual senior citizen meal for the over 60s. This provides an opportunity for locals to come together and socialise.
Summary of the main activities in relation to these objects	- Provide events for all ages of the community - Provide entertainment for the elderly to come and socialise together - Benefits the town having a gala week

Achievements and performance

Summary of the main achievements of the charity during the financial period

This year we managed to have a gala week with many events throughout the week, something for everyone to attend and enjoy.

We also had our weekly ceilidhs in the legion club for 6 weeks throughout July and August, this was enjoyed by locals and tourists alike.

We had a Christmas lights switch on the high street which again was a great success and lots of fun for all. This was in conjunction with the Dingwall Community Council and funds raised went to the Christmas lights.

We then had our yearly outing with Santa, we had a good turnout despite it being closer to Christmas. We aim for these to benefit all children and make it affordable for everyone.

We had a fabulous Christmas Ceilidh during December where lots attended and was a huge success.

Our senior citizens party was a great success with over 100 locals enjoying an afternoon tea supplied a local restaurant with some great entertainment by local groups

Financial review

Brief statement of the charity's policy on reserves

The charity is reasonably healthy after getting a number of donations this financial year. We were able to get some grants again to go towards the gala and the senior citizens party and buy some new gazebos.

Details of any deficit

No deficit in the year

Donated facilities and services (if any)

The Dingwall Christmas lights group got a donation and so did the local shopmobility.

Sadly 2 members lost close family so a donation to the funeral and flower/food were gifted to the members.

Other optional information

N/A

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		Alicen Lawrie
Full name(s)	ANDREW JOHN MACIVOR	ALICEN LAWRIE
Position (e.g. Chair)	Chairman	TREASURER
Date	25/8/2026.	25/8/26.

Dingwall Fire Brigade Community Group
Charity Number SC047925
Income and Expenditure account for year ended 31 March 2026

	2026	2025
	£	£
Income		
Donations	5,682	3,295
Highland Fling	2,718	2,610
Collections	3,116	1,335
Grants	3,330	500
Gala Week	1,042	1,830
Grotto	358	353
Miscellaneous Income		370
	16,246	10,293
Expenditure		
Secretary	120	0
Donations	1,316	775
Equipment	2,257	2,510
Gala Expenses	5,237	514
Senior Citizens	1,398	3,969
Highland Fling	308	1,006
Insurance	293	285
Santas Grotto	384	94
Misc Expenses	837	1,191
	12,150	10,344
Surplus/(deficit) for the year	4,096	-51
Opening Balance	5,331	5,382
Closing Balance	9,427	5,331

Dingwall Fire Brigade Community Group
Charity Number SC047925
Income and Expenditure account for year ended 31st March 2026

	2026	2025
	£	£
Balance as at 31 March	5,331	5,382
Deduct - deficit for year		-51
Add + Surplus for the year	4,096	
	9,427	5,331
Represented by:		
Cash in bank current account	9,427	5,331

Approved at Annual General Meeting

D D Mair Chairman

Alicia Lawrie Treasurer

25-08-26 Date