SC027501

Independent Examiner's Report to the Trustees of The Royal Scottish Country Dance Society Dunfermline

I report on the accounts of the charity for the year ended 30 June 2026 which are set out on pages 3 and 4.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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 Charities Accounts (Scotland) regulations 2006. 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:
   i. to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
   ii. 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.

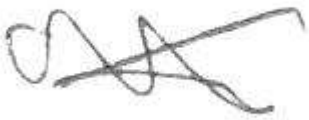
Matters Arising

None

Name : Andrew Paton ACA ICAEW

Address : 10 Beech Grove, Cousland, Midlothian

Date: 20/10/2026



Signed :

Royal Scottish Country Dance Society
Dunfermline

Receipts and Payments Account for the year ended 30 June 2026

		2025/26	2024/25
		£	£
Receipts			
	RSCDS Subscriptions	972.00	880.00
	Class Fees	5040.00	5185.00
	Fundraising Events	10453.52	17252.90
	Other Income	57.30	155.00
Total Receipts		**16522.82**	**23472.90**
Payments			
Fundraising Expenses			
	Bands, Catering, Halls	10416.22	15916.11
		10416.22	**15916.11**
Payments for Charitable Activities			
	Teachers, Musicians, Halls	5191.30	4548.50
	RSCDS Subscription Paid	972.00	880.00
	Equipment	30.00	195.61
	Gifts	34.00	10.00
	Postage, Stationery, Insurance	192.63	378.01
Total Payments for Charitable Activities		**6419.93**	**6012.12**
Governance Costs			
	Room Hire for Meetings & AGM		
	Gift for Independent Examiner	40.00	40.00
Total Governance Costs		**40.00**	**40.00**
Total Payments		**16876.15**	**21968.23**
Surplus/(Deficit) for year		**-353.33**	**1504.67**

All funds are unrestricted

Statement of Balances as of 30 June 2026		**2025/26**	**2024/25**
		£	£
Bank and Cash in Hand	Opening Balances	11845.55	10340.88
	Surplus/(Deficit) for Year	-353.33	1504.67
	Closing Balances	**11492.22**	**11845.55**
Reserves	General Reserves	11492.22	11845.55
	Closing Balances	**11492.22**	**11845.55**

All funds are unrestricted
Approved by the Trustees and signed on their behalf



James Laird, Treasurer