



Independent examiner's report on the accounts v2

Report to the trustees/members of Fife Boomerang

Registered charity number SC047698

On the accounts of the charity for the period 01 Day 04 Month 2024 Year to 31 Day 03 Month 2025 Year

Set out on pages 1-4b (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\*\*: [Redacted Signature]  
Name: [Redacted Name]

Date: 20/11/2025

Relevant professional qualification(s) or body (if any): FIMS Institute of Management Services

Address: [Redacted Address]

\*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



Receipts and payments accounts						
For the period from				to		
	01	04	2024		31	03
						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 £
<b>A1 Receipts</b>						
Donations	1,008				1,008	3,357
Legacies					-	
Grants	35,750				35,750	27,937
Receipts from fundraising activities	1,001				1,001	4,424
Gross trading receipts					-	
Income from investments other than land and buildings	388				388	313
Rents from land & buildings					-	
Gross receipts from other charitable activities	12,193				12,193	9,730
					-	
<b>A1 Sub total</b>	<b>50,340</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,340</b>	<b>45,760</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>50,340</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,340</b>	<b>45,760</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	39,256				39,256	37,508
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	100				100	100
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>39,356</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,356</b>	<b>37,608</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>39,356</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,356</b>	<b>37,608</b>
<b>Net receipts / (payments)</b>	<b>10,985</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,985</b>	<b>8,152</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>10,985</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,985</b>	<b>8,152</b>

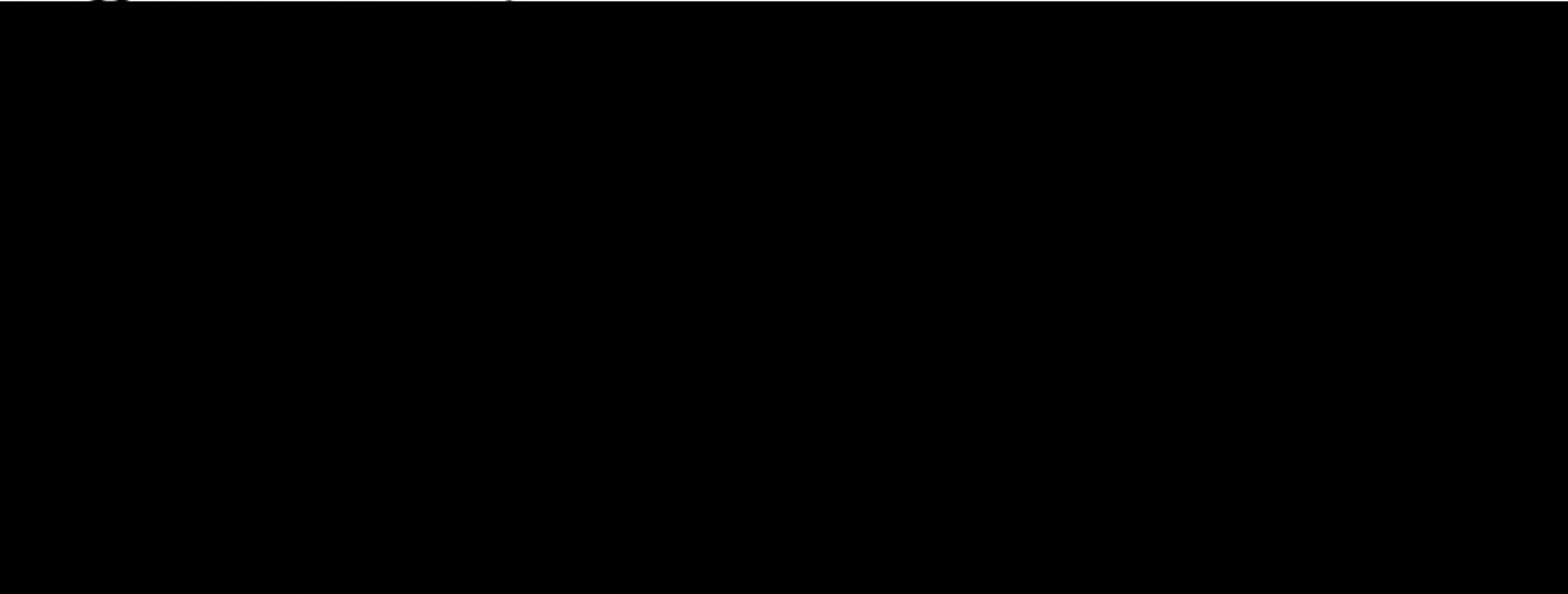


## Section B Statement of balances

Statement of balances as at 31st March 2025

Bank and Cash in hand	<u>24/25</u>	<u>23/24</u>
Opening Balances (Unrestricted Funds)	41,727	21,210
Surplus/(Defict) for year	10,985	7,839
Closing Balance	<u>52,812</u>	<u>13,371</u>
Reserves		
General Funds	14,328	9,631
No.2 Account	38,484	32,096
Restricted Funds (Contingency)	8,156	8,156
Closing Balances	<u>52,812</u>	<u>33,571</u>
Less restricted	<u>44,656</u>	
Assets		
Laptop	100	150
PC	400	50
Minibus	<u>22,000</u>	<u>25,000</u>
	<u>22,500</u>	<u>25,200</u>

Accounts examined by



On behalf of Fife Boomerang Management Committee

## Reciepts and payments for the year ending march 31st 2025

<b>Received</b>	<b>24/25</b>	<b>23/24</b>
Fife Council Grant	35,750	27,937
Activities	3,225	9,580
Membership	195	150
Fundraising	1,001	4,424
Donations	1,008	3,357
Other Reciepts	2,773	
Savings (Transfers)	6,000	
Bank Interest	388	313
<b>Total</b>	<b><u>50,340</u></b>	<b><u>45,761</u></b>
<b>Payments</b>		
Activities	9,214	11,959
Volunteer Exp	945	853
Bus Expences	1,510	9,243
Transfers	6,000	
Bus and PL Insurance	1,425	572
Wages/NI	11,420	11,429
Phone	1,001	945
Rent	1,351	2,057
Office	3,735	451
Petrol	2,655	
<b>Total Payments</b>	<b><u>39,256</u></b>	<b><u>37,508</u></b>
<b>for Charitable Purposes</b>		
Governance Costs		
Payment to Independent Advisor	100	100
<b>Total Payments</b>	<b><u>39,356</u></b>	<b><u>37,608</u></b>
<b>Surplus (deficit) for year</b>	<b>10,985</b>	<b>8,153</b>



BANK													
MONTH	Grant Rec'd	Activity bookings	Petrol	Received	Vol Exps	Bus Exps	No2 Savings	Insurance	Wages / NI	Phone	Rent	Office	Fund raising
B/F													
APRIL	7121.56	654.82	301.29	0.00	0.00	14.43	500.00	47.51	1093.76	0.00	0.00	167.99	0.00
MAY	0.00	773.70	195.35	845.00	0.00	14.43	500.00	47.51	802.19	222.66	337.84	581.19	0.00
JUNE	0.00	219.85	233.95	200.00	0.00	946.63	500.00	47.51	952.38	0.00	0.00	81.45	0.00
JULY	7121.56	129.97	85.27	0.00	0.00	14.52	500.00	47.51	952.38	0.00	0.00	0.00	0.00
AUGUST	0.00	237.50	215.99	700.00	0.00	14.43	500.00	47.51	952.38	222.77	337.84	36.00	0.00
SEPTEMBER	0.00	267.43	289.64	0.00	0.00	284.57	500.00	47.51	952.38	0.00	0.00	115.13	0.00
OCTOBER	7121.56	2839.85	295.56	47.73	0.00	14.43	500.00	47.51	952.38	0.00	337.84	172.79	0.00
NOVEMBER	0.00	561.88	199.90	80.01	0.00	51.63	500.00	47.51	952.38	222.66	0.00	0.00	0.00
DECEMBER	0.00	213.89	144.05	0.00	0.00	14.43	500.00	47.51	952.38	0.00	0.00	52.99	0.00
JANUARY	7121.56	842.45	169.97	0.00	0.00	14.43	500.00	47.51	952.38	80.79	0.00	533.34	0.00
FEBRUARY	0.00	315.65	301.07	900.00	0.00	26.43	500.00	900.99	952.38	222.66	337.84	0.00	0.00
MARCH	7263.99	705.72	222.92	0.00	0.00	14.43	500.00	49.06	952.38	29.38	0.00	76.36	0.00
TOTALS	35750.33	7762.71	2654.96	2772.74	0.00	1424.79	6000.00	1425.15	11419.75	1000.92	1351.36	1817.24	0.00

PETTY CASH													
MONTH	Act paid out	Act recieved	Membership	Vol Expenses	Bus Expenses	Office/ postage	Fund raising	Donations	IN	OUT	BAL		
B/F											548.94		
APRIL	11.60	153.00	0.00	65.00	0.00	0.00	0.00	62.00	215.00	76.60	687.34		
MAY	102.84	180.00	0.00	87.30	15.00	490.00	23.90	106.00	309.90	695.14	302.10		
JUNE	70.00	251.00	0.00	60.70	0.00	242.50	27.85	140.20	419.05	373.20	347.95		
JULY	138.00	86.00	0.00	34.00	0.00	0.00	175.50	0.00	261.50	172.00	437.45		
AUGUST	790.00	201.00	6.00	69.00	15.00	0.00	16.00	500.00	723.00	874.00	286.45		
SEPTEMBER	108.45	213.00	91.00	210.30	12.00	0.00	20.00	0.00	324.00	330.75	279.70		
OCTOBER	50.00	294.00	63.00	79.00	0.00	0.00	0.00	0.00	357.00	129.00	507.70		
NOVEMBER	10.00	181.00	7.00	78.10	10.00	85.00	0.00	0.00	188.00	183.10	512.60		
DECEMBER	50.00	254.00	7.00	44.00	0.00	200.00	222.90	40.00	523.90	294.00	742.50		
JANUARY	110.00	238.00	14.00	81.70	12.00	0.00	0.00	160.00	412.00	203.70	950.80		
FEBRUARY	0.00	342.00	0.00	67.80	9.00	900.00	0.00	0.00	342.00	976.80	316.00		
MARCH	9.99	832.00	7.00	68.50	12.00	0.00	514.93	0.00	1353.93	90.49	1579.44		
TOTALS	1450.88	3225.00	195.00	945.40	85.00	1917.50	1001.08	1008.20	5429.28	4398.78	1579.44		

No2 ACCOUNT					
	Contingency	Mind Bus	Bank Int	In	Balance
B/fwd	8156.00				32095.68
APRIL		500.00	33.29	533.29	32628.97
MAY		500.00	35.02	535.02	33163.99
JUNE		500.00	37.94	537.94	33701.93
JULY		500.00	34.97	534.97	34236.90
AUGUST		500.00	33.99	533.99	34770.89
SEPTEMBER		500.00	29.64	529.64	35300.53
OCTOBER		500.00	29.14	529.14	35829.67
NOVEMBER		500.00	32.54	532.54	36362.21
DECEMBER		500.00	28.00	528.00	36890.21
JANUARY		500.00	31.44	531.44	37421.65
FEBRUARY		500.00	32.52	532.52	37954.57
MARCH		500.00	35.23	529.23	38483.80
TOTAL		6000.00	388.12	6388.12	38483.80

	In	Out	Balance
B/fwd	0.00	0.00	41726.90
APRIL	7869.85	2856.40	46740.35
MAY	1689.92	4170.01	44260.26
JUNE	1156.99	3354.97	42062.28
JULY	7918.03	1901.65	48078.66
AUGUST	1956.99	3438.42	46597.23
SEPTEMBER	853.64	2787.41	44663.46
OCTOBER	8055.43	5289.36	47429.53
NOVEMBER	800.55	2719.06	45511.02
DECEMBER	1051.90	2219.25	44343.67
JANUARY	8065.00	3344.57	49064.10
FEBRUARY	1774.92	4533.82	46305.20
MARCH	9147.15	2640.74	52811.61
TOTAL	50340.37	39255.66	52811.61