

**Independent Examiner's Report  
For the year ended 31 December 2024**

**Eyemouth Hippodrome SCIO**

I report on the accounts of the charity for the year ended 31 December 2024.

**Respective responsibilities of trustee and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees 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 which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with Section 44(1) 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.



Date: 10 September 2025



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day1	Month	Year		Day	Month	Year
	1	January	2024		31	December	2024

**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	100				100	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>100</b>	-	-	-	<b>100</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>Total receipts</b>	<b>100</b>	-	-	-	<b>100</b>	-
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	160				160	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	50				50	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>210</b>	-	-	-	<b>210</b>	-
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	<b>210</b>	-	-	-	<b>210</b>	-
<b>Net receipts / (payments)</b>	<b>(110)</b>	-	-	-	<b>(110)</b>	-
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>(110)</b>	-	-	-	<b>(110)</b>	-

**Section B Statement of balances**

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	6,108				6,108	
	Surplus / (deficit) shown on receipts and payments account	(110)				(110)	
						-	
	<b>Cash and bank balances at end of year</b>	<b>5,998</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,998</b>	<b>-</b>
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

Categories	Details	Fund to which asset belongs		Market valuation	Last year
				to nearest £	to nearest £
<b>B2 Investments</b>					
	<b>Total</b>			-	-

Categories	Details	Fund to which asset belongs		Cost (if available)	Current value (if available)	Last year
				to nearest £	to nearest £	to nearest £
<b>B3 Other assets</b>						
		<b>Total</b>			-	-

Categories	Details	Fund to which liability relates		Amount due	Last year
				to nearest £	to nearest £
<b>B4 Liabilities</b>					
	<b>Total</b>			-	-

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

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

Signature*	Print Name	Date of approval
		