APPENDIX 2

Enter charity name below

Community Open Gardens Shortlees

Enter SC No. below

SC049048

OSCR
Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date	to	Period end date
	01/01/2025		28/02/2026

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 (14 months to to nearest £	Total funds last period (12 months to to nearest £
A1 Receipts						
Donations	869	-			869	444
Legacies					-	
Grants	-	221,639			221,639	76,945
Receipts from fundraising activities	2,786	-			2,786	2,121
Gross trading receipts					-	
Income from investments other than land and buildings	89	-			89	493
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Other receipts (card cashback)	145	-			145	-
A1 Sub total	3,889	221,639	-	-	225,528	80,003
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	3,889	221,639	-	-	225,528	80,003
A3 Payments						
Expenses for fundraising activities	96	109			205	417
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,996	71,756			74,752	57,692
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	3,092	71,865	-	-	74,957	58,109
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-	147,084			147,084	-
Purchase of investments					-	
A4 Sub total	-	147,084	-	-	147,084	-
Total payments	3,092	218,949	-	-	222,041	58,109
Net receipts / (payments)	797	2,690	-	-	3,487	21,894
A5 Transfers to / (from) funds	(304)	304			-	-
Surplus / (deficit) for year	493	2,994	-	-	3,487	21,894

APPENDIX 2

Community Open Gardens Shortlees SC049048

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 (28/2/26) to nearest £	Total last period (31/12/24) to nearest £
B1 Cash funds	Cash and bank balances at start of year	1,330	39,197			40,527	18,633
	Surplus / (deficit) shown on receipts and payments account	493	2,994			3,487	21,894
						-	
						-	
	Cash and bank balances at end of year	1,823	42,191	-	-	44,014	40,527
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	None			
		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	Two polytunnels	REF 23/25	33,000		
	Biodome and concrete base	REF 23/25	22,606		
	Compost toilet shed, base and compost toilet	REF 23/25	6,058		
	Path network (Ecogrid, gravel, sand, edging, labour)	REF 25	49,122		
	Solar PV system – 1st invoice (total £28,640; £8,592 unpaid at 28/2/26)	C.A.R.E.S. / ADP 23/25	20,048		
	Block-paved picnic area and tarmac – paid £9,048 (£9,282 unpaid at 28/2/26, see B4)	P.B.I.P. 25	9,048		
	Building within shed	REF 24	4,700		
	IBC tanks £1,060, CCTV and radios £895, Danish trolley £547	A.C.A.B. / ADP 23/25 / ASDA 25	2,502		
	Shipping container £2,531 and paved patio £2,798 (2024); perimeter fence and gate (2021, cost not recorded)	REF 23 / Big Lottery	5,328		
		Total	152,412	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	CK Energy – final solar invoice (paid March 2026)	C.A.R.E.S. / ADP 23/25	8,592	
	Labour – tarmac and block-paved area (paid March 2026)	P.B.I.P. 25	9,282	
	Project Supervisor fees, 4 weeks to 10/3/26 (paid March 2026)	P&I	2,562	
	Unspent grant repayable to EAC (repaid 30/3/26)	REF 23/25	822	
		Total	21,258	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities	None			
		Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature*	Print Name	Date of approval
	Fiona Staines	Fiona Staines, Chair	20.10.26
	J. Dyer	Jacqueline Dyer, Treasurer	20.10.26

Community Open Gardens Shortlees SC049048

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Unrestricted (general) funds can be used for any of the charity's purposes. Restricted funds are grants given for specific purposes. Each restricted fund, its purpose and its movements in the period are shown on the attached sheet 'C1 Restricted funds'. The 2024 accounts did not analyse funds, so the balances at 1 January 2025 have been worked back from the grant records and the cashbook.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
None			
		Total	-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	

C4b Trustee expenses - details

	Number of trustees	£
Reimbursement of purchases made on behalf of the charity (materials, a tiller part and postage)	2	156

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
Trustee – Fiona Staines (Chair)	Reimbursement of the cost of the building within the shed, paid 19/3/25 (funded by REF 24)	4,700	0

C6 Other information

Community Open Gardens Shortlees SC049048

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 £
Cash and online donations	869				869	444
					-	
					-	
					-	
Total	869	-	-	-	869	444
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
East Ayrshire Council – Renewable Energy Fund		121,682			121,682	10,161
East Ayrshire Council – other grants (Poverty & Inequality £34,180; PBIP £18,491; ADP £5,000; Cost of Living and small grants £2,719)		60,390			60,390	23,699
CVO East Ayrshire – Mental Health and Wellbeing Fund		18,000			18,000	19,886
Other funders (Energy Saving Trust £16,038; ACAB £2,482; Asda £2,197; Link £500; Atrium £350)		21,567			21,567	23,199
Total	-	221,639			221,639	76,945
	-	-			-	-

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 £
Project Supervisor fees	-	40,139			40,139	
Contractors and labour	-	10,530			10,530	
Garden materials	180	8,343			8,523	
Equipment under £300 and tools	682	6,644			7,326	
Sundries, telephone and stationery	849	2,760			3,609	
Insurance	-	1,144			1,144	
Volunteer expenses	450	841			1,291	
Toilet hire and supplies	248	919			1,167	
Fuel and batteries	36	436			472	
Purchases without receipts	420	-			420	
Unsupported reimbursements (£86) and petty cash shortfall (£45)	131	-			131	
Total	2,996	71,756	-	-	74,752	57,692
	-	-	-	-	-	-

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of

Charity name: Community Opemn Gardens Shortlees

Registered charity number: SC049048

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	01	2025	to	28	02	26

Set out on pages: 1-4 (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:

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**: *Simon Murrison* **Date:** 18/11/2026

Name: SIMON MURRISON, CA

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

Address:
AMAS MURRISON LTD
10 NEWTON TERRACE
CHARRING CROSS
G3 7PJ

*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