

## **Independent Examiner's Report to the Trustees of Gay Dads Scotland SCO31635**

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 3 to 5.

### **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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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

- 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 to enable a proper understanding of the accounts to be reached.



Steven J Harrison CA  
Chartered Accountant (ICAS)

16 East Craigs Wynd  
Edinburgh  
EH12 8HJ

25 July 2024



Gay Dads Scotland  
Registered Charity No SC 031635

## Annual Report 2023/24

Gay Dads Scotland is an un-incorporated association. It is entirely volunteer run and relies primarily on donations received to fund operating costs. The majority of operating costs incurred in the first part of 2023/24 were met from reserves. However, a grant of £1200 was received from Big Lottery Community Fund which has met operating costs from December onwards, the balance of this funding will be utilised in the next financial year. Consequently, Financial Reserves have increased at the end of the year. After meeting operating costs of £453, reserves of £1349 remain. A presence and communication has been maintained through the use of the website, a Facebook page and email. Some new members have joined the group during the course of the year, illustrating the ongoing need for and value of the group.



The office bearers and committee members for the year were:

Jack Marshall (Chair)	Graeme Wilkinson
Gary Salmond (Secretary)	Ian Kinsley
David Mason (Treasurer)	Jay Hogarty
Robert Taylor	Ninian Duncan

*J Marshall*

J Marshall  
Chair  
Gay Dads Scotland

25 July 2024



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### Receipts and Payments Account

For the year to 31 March 2024

	2023-24	2022-23
	£	£
<b>Receipts</b>		
Donations received	196	246
Grant Received: Big Lottery Community Fund	1,200	0
Bank Interest received	0	0
	<u>1,396</u>	<u>246</u>
<b>Payments</b>		
Room Hire	220	220
New Banner	0	207
Internet & Website	233	258
	<u>453</u>	<u>685</u>
<b>Surplus/(Deficit) for the year</b>	<u>943</u>	<u>(439)</u>
<b>Movement in cash at bank and in hand:</b>		
Balance brought forward at 1 April 2023 (2022)	406	845
Surplus/(Deficit) for the year	943	(439)
Balance carried forward at 31 March 2024 (2023)	<u>1,349</u>	<u>406</u>





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## Balance Sheet

As at 31 March 2024

	31-Mar-24	31-Mar-23
	£	£
<b>Current Assets</b>		
Cash at Bank	1,210	318
Petty Cash	139	89
	<u>1,349</u>	<u>406</u>
<b>Reserves</b>	<u>1,349</u>	<u>406</u>
<b>Movement in Reserves:</b>		
Balance brought forward at 1 April 2023 (2022)	406	845
Surplus/(Deficit) for the year	943	-439
Balance carried forward at 31 March 2024 (2023)	<u>1,349</u>	<u>406</u>
Restricted Funds (Big Lottery Community Grant):	1,077	0
Unrestricted Funds:	<u>272</u>	<u>406</u>
<b>Total Reserves:</b>	<u>1,349</u>	<u>406</u>

Approved by the Trustees on 29 August 2024 and signed on their behalf.

Jack Marshall, Chair  
Gay Dads Scotland.

