

## **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 2025 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

17 November 2025



Gay Dads Scotland  
Registered Charity No SC 031635

## Annual Report 2024/25

Gay Dads Scotland is an un-incorporated association. It is entirely volunteer run and relies primarily on donations received to fund operating costs. During the year, we used a grant award from the Big Lottery Fund to purchase 3 laptops for videoconferencing. We have decided not to capitalise this purchase, and the cost can be seen in the income and expenditure account. [Insert additional new wording here]



The office bearers and committee members for the year were:

|                                                   |                                                      |
|---------------------------------------------------|------------------------------------------------------|
| Ian Kinsley (elected as Chair, September 2024)    | K J Noble (appointed September 2024)                 |
| Jack Marshall (resigned as Chair, September 2024) | Graeme Wilkinson (resigned September 2024)           |
| Gary Salmond (Secretary)                          | Jay Hogarty (resigned 2024)                          |
| David Mason (Treasurer)                           | Ninian Duncan (Social Organiser from September 2024) |
| Robert Taylor                                     |                                                      |

*I Kinsley*

Ian Kinsley  
Chair  
Gay Dads Scotland

[Insert Approval Date]



Gay Dads Scotland  
Registered Charity No SC 031635

## Receipts and Payments Account

For the year to 31 March 2025

|                                                    | 2024-<br>25<br>£ | 2023-<br>24<br>£ |
|----------------------------------------------------|------------------|------------------|
| <b>Receipts</b>                                    |                  |                  |
| Donations received                                 | 288              | 196              |
| Grant Received - Big Lottery Community Fund        | 0                | 1,200            |
| Bank Interest received                             | 0                | 0                |
|                                                    | <b>288</b>       | <b>1,396</b>     |
| <b>Payments</b>                                    |                  |                  |
| Room Hire                                          | 250              | 220              |
| Publicity                                          | 78               | 0                |
| Internet, Website & Hardware                       | 767              | 233              |
|                                                    | <b>1,095</b>     | <b>453</b>       |
| <b>Surplus/ (Deficit) for the year</b>             | <b>(807)</b>     | <b>943</b>       |
| <b>Movement in cash at bank and in hand:</b>       |                  |                  |
| Balance brought forward as at 1 April 2024 (2023)  | 1,349            | 406              |
| Surplus/ (Deficit) for the year                    | (807)            | 943              |
| Balance carried forward as at 31 March 2025 (2024) | <b>542</b>       | <b>1,349</b>     |





Gay Dads Scotland  
Registered Charity No SC 031635

**Balance Sheet**  
**As at 31 March 2025**

**Current Assets**

Cash at Bank  
Petty Cash

**2024-  
25**  
£

**2023-  
24**  
£

403  
139

1,210  
139

**542**

**1,349**

**Reserves**

**542**

**1,349**

**Movement in**

**Reserves:**

Balance brought forward as at 1 April 2024  
(2023)

1,349

406

Surplus/(Deficit) for the year

(807)

943

Balance carried forward as at 31 March 2025 (2024)

**542**

**1,349**

Restricted Funds (Big Lottery Community Grant)  
amount to:

0

1,077

Unrestricted Funds

are:

542

272

**Total Reserves are:**

**542**

**1349**

Approved by the Trustees on [INSERT DATE] and  
signed on their behalf.

Ian Kinsley, Chair  
Gay Dads Scotland.

