Independent Examiners Report to the Trustees of Whitfield Community Project Local Management Group
Scottish Charity No: SC037765

I report on the accounts of the Charity for the period ended 31 March 2026, which are set out on the accompanying pages.

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. 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 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.

There are no other matters to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Baker
20 Ivanhoe Place
Dundee
DD4 6LQ



20th May 2026

Whitfield Community Project Local Management Group
Scottish Charity SC037765

Receipts and payments account for the year ended 31 March 2026

	Note	Unrestricted	Restricted	2026	2025
				£	£
Receipts					
Grants				-	2,067
Members Fees		394		394	335
Donations		576		576	-
Bank Interest		86		86	162
Total Receipts		**1,056**	**-**	**1,056**	**2,564**
Payments					
Charitable Activities		3,611	340	3,951	6,315
Governance		100		100	100
Total Payments		**£ 3,711**	**£ 340**	**£ 4,051**	**£ 6,415**
Excess of receipts/(payments) over (payments/receipts in the year		**-£2,655**	**-£340**	**-£2,995**	**-£3,850**

Whitfield Community Project Local Management Group
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Statement of Balances as at 31 March 2026

	Unrestricted	Restricted	Total Funds 2026	Total Funds 2025
			£	£
Cash at Bank and in hand				
Bank and Deposit balances brought forward	8,933	340	9,273	13,124
Movement in year				
Excess of receipts over payments for the year	- 2,655	- 340	- 2,995	- 3,850
Bank and Deposit balances carried forward	**6,278**	**-**	**6,278**	9,273
Represented by:				
Bank			6,278	9,183
Cash				90
			£ 6,278	**£ 9,273**

The financial statements were approved by the Trustees on

Signed for and on behalf of the Board of Trustees.

CHAIR.

Whitfield Community Project Local Management Group
Scottish Charity SC037765

Notes to the financial statements

1 Accounting policies

Basis of accounting
These financial statements have been prepared on the receipts and payments basis in accordance with the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Trustee remuneration and expenses

No trustee received remuneration or reimbursement of expenses in this year.
There are no Related party transactions

3 **Funds**	Balance 1/4/2025	Income	Expenditure	Transfers	Balance 31/03/2026
General	6,734	662	2,020	- 2,500	2,875.92
Club Funds					-
Childrens Club	51		50		0.86
Events	1,053			- 1,053	-
Womens Health Group/Family Creative Arts Group			517	1,570	1,053.25
Line Dancing	444	25	469		-
Tai Chi	973	88	120		941.36
Festive Fund	-	281	875	2,000	1,406.22
Restricted Funds					-
CRF Funding	17			- 17	-
Covid Recovery Grant	-				-
	9,273	1,056	4,052	0	6,278