

APPENDIX 3



**Independent examiner's report on the accounts** v2

Report to the trustees/members of  
Registered charity number  
On the accounts of the charity for the period

Charity name <b>ALVA DEVELOPMENT TRUST</b>						
Registered charity number <b>SC 048689</b>						
Period start date			to	Period end date		
Day	Month	Year		Day	Month	Year
<b>01</b>	<b>09</b>	<b>2024</b>		<b>31</b>	<b>08</b>	<b>2025</b>
Set out on pages <b>1 - 3</b>						(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 [other than that disclosed on the attached page\*]

- 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

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed\*\*:

Date: **29/4/26**

Name:

**JAMES STIRLING SHARP  
LAW ACCOUNTANT (LL.B)**

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

Address:

**82 CLAREMONT.  
ALLOA  
CLACKMANNANSHIRE FK10 2DH**

\*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

**Alva Development Trust  
Accounts 2024-25**

Summary of Accounts at

Opening Bank Balance	£24,123.92	01/09/2024	
Current Bank Balance	£15,387.89	balance on	31/08/2025
Income to date	<b>£66,933.24</b>		
Expenditure to date	£75,669.27		
Total to date	£15,387.89		

**Income 2024-25**

Rent-weekly	£7,159.25
Rent - dog shows	£5,837.50
Rent - Weddings	£500.00
Rent - Other events	£15,682.44
Fundraising	£1,296.93
Donations and grants	£36,382.16
Toilet kiosk money other	£74.96
<b>Total</b>	<b>£66,933.24</b>

Expenditure - 2024-25

Gas	£3,650.13
Electricity	£6,977.80
Water	
Phone	£2,017.63
Bins	£5,208.64
insurance	£3,387.70
Alarms	£2,250.00
Card Machines	£379.20
Equip & Resources	£48,412.65
Toilet/Food Bank	
Cttee Expenses	£1,231.74
Staff/Cttee training	
Fundrasing	
Petty Cash	
Other	£2,153.78
<b>Total</b>	<b>£75,669.27</b>

APPENDIX 1

# OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	09	2024		31	08	2025

## Reference and administration details

Charity name  
Other names charity is known by  
Registered charity number  
Charity's principal address

ALVA Development trust
SC 04 8669
Cochrane Hall Cochrane Park ALVA
Postcode FK12 5EL

## Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mary Laing	Chair		
2	Kirshy Ryles	Treasurer		
3	Janke Chalmers	Secretary		
4	Robina Patterson			
5	Donna Harrison			
6	Lynsay Scoobie			
7	Alison Scoobie			
8	David Anderson			
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17				
18				
19				
20				

**Reference and administration details**

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

**Structure, governance and management**

Type of governing document

We are a constituted and hold monthly meeting and an Annual AGM

Trustee recruitment and appointment

Trustees are voted and 2nd to be appointed at our AGM

**Objectives and activities**

Charitable purposes

To create a community owned and run space  
 To promote social inclusion thru recreation  
 To build social capacity and a sense of place  
 To preserve and promote the local heritage  
 To be an anchor organisation within the community

Summary of the main activities in relation to these objects

Provision of community facilities available to all  
 Befriending service for those in isolation  
 holding community events

## APPENDIX 1

### Achievements and performance

Summary of the main achievements of the charity during the financial period

Fully open and running weekly and monthly events

Held another Giva solb Night to raise funds and prevent isolation and promote community engagement

Remembrance day event

Annual Xmas tree lighting events

### Financial review

Brief statement of the charity's policy on reserves

These are held to be used to upkeep and maintenance of the hall and its running costs

Details of any deficit

N/A

Donated facilities and services (if any)

N/A

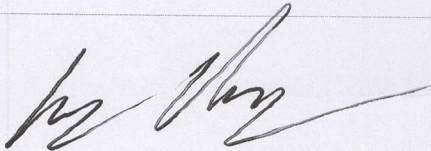
APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) OSCR will accept digital or typed signatures		Mary Laing
Full name(s)	KIRSTY RYLES	MARY LAING
Position (e.g. Chair)	Treasurer	Chairperson
Date	14/5/26	14/5/26