

APPENDIX 3

OSCR

Scottish Charity Regulator

Only complete if the examiner needs to highlight material problems

Report to the
trustees/members ofRegistered charity
numberOn the accounts of the
charity for the period

Independent examiner's report on the accounts

v2

Crudie Playgroup & Pre-School

SC003181

Period start date

Period end date

Day

Month

Year

to

Day

Month

Year

01

04

2024

31

03

2025

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

Signed:

Name:

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

Address:

Date:

12th Dec 2025

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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


No material issues to highlight

Trustee report 2024-2025



As the treasurer of Crudie Playgroup, I hereby disclose the following figures for the financial year from 1st April 2024 to 31st March 2025. Our spending totals £69,630 which includes wages and PAYE for 3 employees, rent, updates to rented building and garden and new learning tools and toys to improve the children's learning environment, general expenses of running the business for example, internet, online management tools, etc. snack/lunch costs. Our income totals £77,988 which includes government funded spaces for students along side unfunded spaces and snack fees, plus fundraising.

Signed:



31-12-25