

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

Reference and administration details

| | |
|---------------------------------|----------------------------|
| Charity name | Ladybird Development Group |
| Other names charity is known by | |
| Registered charity number | SC012779 |
| Charity's principal address | |
| | |
| | |
| | |
| | |

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 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
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| 12 | | | |
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| 14 | | | |
| 15 | | | |
| 16 | | | |
| 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

The centre was established in 1985 and was recognised as a Scottish charity in May 1987. It is administered in accordance with the terms of the Constitution, by a management committee consisting of four main office bearers.
In March 2016, the centre changed legal status to SCIO, with a new Constitution drawn up.

Trustee recruitment and appointment

Office Bearers are appointed and removed in accordance with the Constitution in agreement with the existing office-bearers.

Objectives and activities

Charitable purposes

To offer care and support to children aged from 0-5years who require additional support, due to being disadvantaged through disability or ill-health.

Summary of the main activities in relation to these objects

The centre employs 12 part time staff to offer one to one keyworker support to further the development of 17 children each week with additional support needs, including physical, sensory and learning impairments.

APPENDIX 1

Achievements and performance

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

- 17 children and their families have benefitted from the service
- 12 staff have received training in various skills to enhance the quality of care offered to children and families
- Curriculum for Excellence adapted to suit the individual needs of each child
- Minibus provided by The Variety Club, continues to be used to transport children to and from home and to take them on therapy and social outings.
- We have had regular trips to a local swimming pool, and also to soft play, Christmas displays, playparks, beach, woodland walks, shops, cafes etc.
- Grant applications to the National Lottery Fund, BBC Children in Need, The Adam Family Foundation and The Hugh Fraser Foundation were successful, and grants were awarded from all until 2026.
- We continue to operate 9 sessions a week in order to cope with increasing demand for places and will continue while demand requires.
- Good progress has been made in becoming a Total Communication Centre. A member of staff has provided training sessions for groups of parents and continues to offer sessions as and when required.

Financial review

Brief statement of the charity's policy on reserves

Reserves are used to help secure long-term of the centre, and to cover any unexpected events or situations that may arise.

Details of any deficit

Donated facilities and services (if any)

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) <i>OSCR will accept digital or typed signatures</i> |  | |
| Full name(s) |  | |
| Position (e.g. Chair) | Vice-Chairperson | |
| Date | 02/12/25 | |

SC012779



Receipts and payments accounts

| For the period from | Period start date | | | to | Period end date | | |
|---------------------|-------------------|-------|------|----|-----------------|-------|------|
| | Day | Month | Year | | Day | Month | Year |
| | 01 | 09 | 2024 | | 31 | 08 | 2025 |

Section A Statement of receipts and payments

| | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total funds current period | Total funds last period |
|---|--------------------|------------------|----------------------------|---------------------------|----------------------------|-------------------------|
| | to nearest £ | to nearest £ | to nearest £ | to nearest £ | to nearest £ | to nearest £ |
| A1 Receipts | | | | | | |
| Donations | 25,277 | 16,188 | | | 41,465 | 25,687 |
| Legacies | | | | | - | |
| Grants | 154,928 | 46,965 | | | 201,893 | 148,985 |
| Receipts from fundraising activities | 401 | | | | 401 | 1,645 |
| Gross trading receipts | | | | | - | |
| Income from investments other than land and buildings | 1,096 | | | | 1,096 | 525 |
| Rents from land & buildings | | | | | - | |
| Gross receipts from other charitable activities | | | | | - | |
| | | | | | - | |
| A1 Sub total | 181,702 | 63,153 | - | - | 244,855 | 176,842 |
| A2 Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| A2 Sub total | - | - | - | - | - | - |
| Total receipts | 181,702 | 63,153 | - | - | 244,855 | 176,842 |
| A3 Payments | | | | | | |
| Expenses for fundraising activities | 386 | | | | 386 | 304 |
| Gross trading payments | | | | | - | |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | 114,538 | 44,555 | | | 159,093 | 136,085 |
| Grants and donations | | | | | - | |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | | | | | - | |
| Legal costs | | | | | - | |
| Other | | | | | - | |
| | | | | | - | |
| A3 Sub total | 114,924 | 44,555 | - | - | 159,479 | 136,389 |
| A4 Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | - | |
| Purchase of investments | | | | | - | |
| A4 Sub total | - | - | - | - | - | - |
| Total payments | 114,924 | 44,555 | - | - | 159,479 | 136,389 |
| Net receipts / (payments) | 66,778 | 18,598 | - | - | 85,376 | 40,453 |
| A5 Transfers to / (from) funds | | | | | - | |
| Surplus / (deficit) for year | 66,778 | 18,598 | - | - | 85,376 | 40,453 |

Section B Statement of balances

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|---------------|--|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| B1 Cash funds | Cash and bank balances at start of year | 55,892 | 63,153 | | | 119,045 | 31,627 |
| | Surplus / (deficit) shown on receipts and payments account | 82,965 | | | | 82,965 | 40,453 |
| | | | | | | - | |
| | | | | | | - | |
| | Cash and bank balances at end of year | 138,857 | 63,153 | - | - | 202,010 | 72,080 |
| | (Agree balances with receipts and payments account(s)) | 16,187 | - 18,598 | - | - | - 2,411 | - |

| | Details | Fund to which asset belongs | Market valuation to nearest £ | Last year to nearest £ |
|----------------|---------|-----------------------------|----------------------------------|---------------------------|
| B2 Investments | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | Total | - | - |

| | Details | Fund to which asset belongs | Cost (if available) to nearest £ | Current value (if available) to nearest £ | Last year to nearest £ |
|-----------------|---------|-----------------------------|-------------------------------------|--|---------------------------|
| B3 Other assets | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | Total | - | - | - |

| | Details | Fund to which liability relates | Amount due to nearest £ | Last year to nearest £ |
|----------------|---------|---------------------------------|----------------------------|---------------------------|
| B4 Liabilities | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | Total | - | - |

| | Details | Fund to which liability relates | Amount due (estimate) to nearest £ | Last year to nearest £ |
|---------------------------|---------|---------------------------------|---------------------------------------|---------------------------|
| B5 Contingent liabilities | | | | |
| | | | | |
| | | | | |
| | | Total | - | - |

Signed by one or two trustees
on behalf of all the trustees

Signature*

Print Name

Date of
approval

| | | | |
|--|--|--|-------|
| | | | ##### |
| | | | |

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

C2 Grants

| Type of activity or project supported | Individual / institution | Number of grants made | £ |
|---------------------------------------|--------------------------|-----------------------|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total | | | - |

C3a Trustee remuneration

| | |
|--|--|
| If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b) | |
|--|--|

C3b Trustee remuneration - details

| Authority under which paid | £ |
|----------------------------|---|
| | |
| | |
| | |
| | |
| | |

C4a Trustee expenses

| | |
|---|--|
| If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b) | |
|---|--|

C4b Trustee expenses - details

| | Number of trustees | £ |
|--|--------------------|---|
| | | |
| | | |
| | | |
| | | |
| | | |

C5 Transactions with trustees and connected persons

| Nature of relationship | Nature of transaction | Transaction amount (£) | Balance outstanding at period end (£) |
|------------------------|-----------------------|------------------------|---------------------------------------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

C6 Other information

| |
|--|
| |
|--|

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Additional analysis (1)**Analysis of receipts and payments****1 Donations**

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|--------------|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| | 25,678 | 16,188 | | | 41,866 | 25,687 |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | 25,678 | 16,188 | - | - | 41,866 | 25,687 |
| | reference | - | - | - | reference | - |

2 Grants

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | | Total current period to nearest £ | Total last period to nearest £ |
|---------------|------------------------------------|----------------------------------|--|--------------------------------------|-----------------------------------|
| Moray Council | 151,358 | | | 151,358 | 105,764 |
| Funders | | 46,965 | | 46,965 | 38,491 |
| Fees | 3,570 | | | 3,570 | 4,730 |
| | | | | - | |
| Total | 154,928 | 46,965 | | 201,893 | 148,985 |
| | - | - | | - | - |

3 Gross receipts from other charitable activities

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|--------------|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| Fundraising | 401 | | | | 401 | 1,645 |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | 401 | - | - | - | 401 | 1,645 |
| | reference error | - | - | - | reference error | reference error |

4 Payments relating directly to charitable activities

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|--------------|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| | 114,924 | 44,555 | | | 159,479 | 136,085 |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | 114,924 | 44,555 | - | - | 159,479 | 136,085 |
| | reference error | - | - | - | reference error | - |

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Additional analysis (2)**5 Breakdown of unrestricted funds**

| | Unrestricted fund 1 - enter name of fund below | Unrestricted fund 2 - enter name of fund below | Unrestricted fund 3 - enter name of fund below | Unrestricted fund 4 - enter name of fund below | Total unrestricted funds | Total unrestricted funds last period |
|--|---|---|---|---|--------------------------------|--|
| Receipts | | | | | | |
| Donations | 25,277 | | | | 25,277 | 15,687 |
| Legacies | | | | | - | |
| Grants | 154,928 | | | | 154,928 | 110,494 |
| Receipts from fundraising activities | 401 | | | | 401 | 1,645 |
| Gross trading receipts | | | | | - | |
| Income from investments other than land and buildings | 1,096 | | | | 1,096 | 525 |
| Rents from land & buildings | | | | | - | |
| Gross receipts from other charitable activities | | | | | - | |
| Sub total | 181,702 | - | - | - | 181,702 | 128,351 |
| Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| Sub total | - | - | - | - | - | - |
| Total receipts | 181,702 | - | - | - | 181,702 | 128,351 |
| Payments | | | | | | |
| Expenses for fundraising activities | 386 | | | | 386 | 304 |
| Gross trading payments | | | | | - | |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | 114,538 | | | | 114,538 | 97,594 |
| Grants and donations | | | | | - | |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | | | | | - | |
| Legal costs | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Sub total | 114,924 | - | - | - | 114,924 | 97,898 |
| Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | - | |
| Purchase of investments | | | | | - | |
| Sub total | - | - | - | - | - | - |
| Total payments | 114,924 | - | - | - | 114,924 | 97,898 |
| Net receipts / (payments) | 66,778 | - | - | - | 66,778 | 30,453 |
| Transfers to / (from) funds | | | | | - | |
| Surplus / (deficit) for year | 66,778 | - | - | - | 66,778 | 30,453 |

Nature and purpose of funds

| |
|--|
| |
|--|

Ladybird Development Group SCIO
Profit and Loss Account for the year ended 31 August 2025

| | 12 months to 31 August 2025 | | | 12 months to 31 August 2024 | | |
|---------------------------------------|-----------------------------|-------------------|-------------------|-----------------------------|-------------------|-------------------|
| | Restricted | Unrestricted | Total | Restricted | Unrestricted | Total |
| <u>Income</u> | £ | £ | £ | £ | £ | £ |
| Moray Council | | 151,358.33 | 151,358.33 | | 105,764.20 | 105,764.20 |
| Hugh Fraser Foundation | 5,000.00 | | 5,000.00 | 5,000.00 | | 5,000.00 |
| Adam Family | 2,500.00 | | 2,500.00 | 2,500.00 | | 2,500.00 |
| Committee Fund Raising | | 401.37 | 401.37 | | 1,645.01 | 1,645.01 |
| Bank Interest | | 1,096.12 | 1,096.12 | | 524.67 | 524.67 |
| Local Donations | | 25,276.65 | 25,276.65 | | 15,687.15 | 15,687.15 |
| Fees | | 3,569.50 | 3,569.50 | | 4,730.00 | 4,730.00 |
| Children in Need | 21,791.20 | | 21,791.20 | | 14,068.80 | 14,068.80 |
| Sale of Books & Cards | | 0.00 | 0.00 | | 0.00 | 0.00 |
| National Lottery | 17,674.00 | | 17,674.00 | | 16,922.00 | 16,922.00 |
| Ring Fenced Funds | 16,188.00 | | 16,188.00 | 10,000.00 | | 10,000.00 |
| Total Income | 63,153.20 | 181,701.97 | 244,855.17 | 10,000.00 | 166,841.83 | 176,841.83 |
| | | | | | | |
| <u>Expenses</u> | Restricted | Unrestricted | Total | Restricted | Unrestricted | Total |
| | £ | £ | £ | £ | £ | £ |
| Water, Heat & Light | | 0.00 | 0.00 | | 0.00 | 0.00 |
| Wages inc PAYE & NIC | 44,555.20 | 97,858.39 | 142,413.59 | | 125,140.95 | 125,140.95 |
| Equipment | | 4,841.10 | 4,841.10 | | 2,068.80 | 2,068.80 |
| Postage & telephone | | 1,154.22 | 1,154.22 | | 1,490.96 | 1,490.96 |
| Transport | | 2,408.29 | 2,408.29 | | 2,071.87 | 2,071.87 |
| Training | | 1,471.40 | 1,471.40 | | 350.00 | 350.00 |
| Advertising & Printing | | 386.16 | 386.16 | | 304.20 | 304.20 |
| Christmas Presents | | 54.94 | 54.94 | | 366.50 | 366.50 |
| Audits & Accounts | | 534.00 | 534.00 | | 765.60 | 765.60 |
| Stationery | | 116.67 | 116.67 | | 826.06 | 826.06 |
| Consumables | | 1,915.33 | 1,915.33 | | 1,112.96 | 1,112.96 |
| Repairs | | 225.20 | 225.20 | | 230.40 | 230.40 |
| Insurance | | 1,425.16 | 1,425.16 | | 1,354.83 | 1,354.83 |
| Outings | | 2,533.76 | 2,533.76 | | 140.95 | 140.95 |
| Inspections | | 0.00 | 0.00 | | 165.00 | 165.00 |
| National Lottery | | 0.00 | 0.00 | | 0.00 | 0.00 |
| Total Expenses | 44,555.20 | 114,924.62 | 159,479.82 | 0.00 | 136,389.08 | 136,389.08 |
| | | | | | | |
| Surplus/(Deficit) for the year | 18,598.00 | 66,777.35 | 85,375.35 | 10,000.00 | 30,452.75 | 40,452.75 |

Notes

1. Income and Expenditure Account for on an Accruals Basis

As at 31 August 2025 and 31 August 2024 accruals have been made for PAYE/NIC and Pension Contributions.

2. Restricted Funds

Not all funds of Ladybird Development Group are Unrestricted funds. Grant funding from Children In need, The National Lottery and the Hugh Fraser Foundation is restricted for staffing costs to support children under three years of age only. Adam Family Foundation funding is to be used towards minibus and associated costs only. A anonymous donation was given towards the restricted purpose of purchasing a new vehicle.

Approved by the Trustees on 18/11 2025 and signed on their behalf by:


Chairman and Trustee

**Ladybird Development Group SCIO
Balance Sheet as at 31 August 2025**

| | As at 31 August 2025 £ |
|---|---------------------------|
| <u>Current Assets</u> | |
| Bank Deposits | 163,419.48 |
| Current Account | 5,449.50 |
| Petty Cash | 0.00 |
| <u>Total Current Assets</u> | 168,868.98 |
| <u>Current Liabilities</u> | |
| Taxation (PAYE) | 629.30 |
| Wages (pensions) | 784.31 |
| <u>Total Current Liabilities</u> | 1,413.61 |
| <u>Net Assets</u> | 167,455.37 |

| | As at 31 August 2025 £ |
|--------------------------------|---------------------------|
| <u>Reserves</u> | |
| <u>General funds</u> | |
| Opening balances | 72,080.02 |
| Surplus/(Deficit) for the year | 66,777.35 |
| <u>Closing balances</u> | 138,857.37 |
| <u>Restricted Funds</u> | |
| Opening balances | 10,000.00 |
| Surplus/(Deficit) for the year | 18,598.00 |
| <u>Closing balances</u> | 28,598.00 |
| <u>Total Reserves</u> | 167,455.37 |

| | As at 31 August 2024 £ |
|---|---------------------------|
| <u>Current Assets</u> | |
| Bank Deposits | 81,323.36 |
| Current Account | 2,543.96 |
| Petty Cash | 0.00 |
| <u>Total Current Assets</u> | 83,867.32 |
| <u>Current Liabilities</u> | |
| Taxation | 1,107.74 |
| Wages | 679.56 |
| <u>Total Current Liabilities</u> | 1,787.30 |
| <u>Net Assets</u> | 82,080.02 |

| | As at 31 August 2024 £ |
|--------------------------------|---------------------------|
| <u>Reserves</u> | |
| <u>General funds</u> | |
| Opening balances | 41,627.27 |
| Surplus/(Deficit) for the year | 30,452.75 |
| <u>Closing balances</u> | 72,080.02 |
| <u>Restricted Funds</u> | |
| Opening balances | 0.00 |
| Surplus/(Deficit) for the year | 10,000.00 |
| <u>Closing balances</u> | 10,000.00 |
| <u>Total Reserves</u> | 82,080.02 |

Restricted Funds: Grant funding from Children In need, The National Lottery and the Hugh Fraser Foundation is restricted for staffing costs to support children under three years of age only. Adam Family Foundation funding is to be used towards minibus and associated costs only. A anonymous donation was given towards the restricted purpose of purchasing a new

Approved by the Trustees on 18/11.....2025 and signed on their behalf by:



Chairman and Trustees

APPENDIX 3



| | | Independent examiner's report on the accounts | | | | | | v2 |
|--|---|---|------|----|-----|-----------------|---|---------|
| Report to the trustees/members of | Charity name | LADYBIRD DEVELOPMENT GROUP | | | | | | |
| | Registered charity number | SC 012779 | | | | | | |
| | On the accounts of the charity for the period | Period start date | | | | Period end date | | |
| | Day | Month | Year | to | Day | Month | Year | |
| | 01 | 09 | 2024 | | 31 | 08 | 2025 | |
| Set out on pages | 1-2 | | | | | | (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 | <p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached</p> | | | | | | | |
| Signed**: | [Redacted Signature] | | | | | | | 5/10/25 |
| Name: | [Redacted Name] | | | | | | | |
| Relevant professional qualification(s) or body (if any): | ICAS | | | | | | | |
| Address: | [Redacted Address] | | | | | | | |

*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

Independent Examiner's Report to the Trustees of Ladybird Development Group SCIO

I report on the accounts of the charity for the year ended 31 August 2025 which are set out on pages 1 and 2

Respective responsibilities of the 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. 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 view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

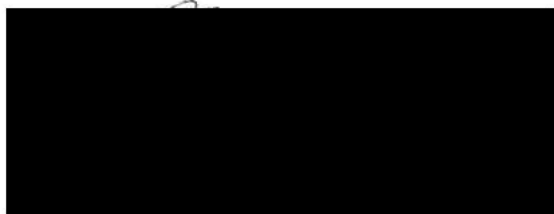
1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, 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.



05-Oct-25