

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	St Kane's Early Learning Childcare Centre						
	Registered charity number	SC013759						
	On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year	
	01	06	2024	to	31	05	2025	
Set out on pages							(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</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <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> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 							
Signed:					Date:	17/02/2026		
Name:								
Relevant professional qualification(s) or body (if any):	Fellow of the Association of Chartered Certified Accountants							
Address:								

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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

St Kane's Early Learning & Childcare Centre

SC013759

Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 2 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Contingency fund					
Receipts						
Donations					-	
Legacies					-	
Grants	-				-	750
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	750

Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	750

Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	46				46	704
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	46	-	-	-	46	704

Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	46	-	-	-	46	704
Net receipts / (payments)	(46)	-	-	-	(46)	46

Transfers to / (from) funds	29,341				29,341	
Surplus / (deficit) for year	29,295	-	-	-	29,295	46

Nature and purpose of funds										
Contingency - provision for staff redundancy pay and closure costs in the event the setting has to stop operating										

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	48,896	48			48,932	78,339
	Surplus / (deficit) shown on receipts and payments account	(29,928)	29,295			(631)	(24,061)
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	18,968	29,341	-	-	48,301	52,278
B2 Investments	Details			Fund to which asset belongs		Market valuation to nearest £	Last year to nearest £
				Total		-	
B3 Other assets	Details			Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
	Accounts receivable balance			Unrestricted fund		856	
				Total	-	856	-
B4 Liabilities	Details			Fund to which liability relates		Amount due to nearest £	Last year to nearest £
	PAYE liability			Unrestricted fund		11	
				Total		11	-
B5 Contingent liabilities	Details			Fund to which liability relates		Amount due (estimate) to nearest £	Last year to nearest £
				Total		-	-

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

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