

APPENDIX 3



| | | Independent examiner's report on the accounts | | | | | | v2 |
|--|--|---|-------|------|----|-----------------|-----------|---|
| Report to the trustees/members of | Registered charity number | Charity name | | | | | | |
| | | Robert Burns Commemoration 1996 SCIO | | | | | | |
| | | SC023984 | | | | | | |
| 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 | | | | | | | | (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*] | | | | | | | |
| | 1. 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 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 | | | | | | | |
| Signed Name | [Redacted] | | | | | | 8/12/2025 | |
| Relevant professional qualification(s) or body (if any): | | | | | | | | |
| Address: | [Redacted] | | | | | | | |

*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.

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

ROBERT BURNS COMMEMORATION 1996 (SCIO)

Receipts and payments for year ending 31st August 2025

| <u>Receipts</u> | <u>August 2024</u> | <u>August 2025</u> |
|------------------------|---------------------------|---------------------------|
| Redwood Bank | £1167.32 | £1295.48 |
| HBOS | £0.00 | £0.00 |
| Virgin Money (Deposit) | £21.43 | £16.11 |
| Virgin Money (Current) | <u>£0.00</u> | <u>£0.00</u> |
| | <u>£1188.75</u> | <u>£1311.59</u> |

| <u>Payments</u> | | |
|------------------------|-----------------------|-----------------------|
| Donation to DGBA | £350.00 | £450.00 |
| Donation to DGBA | <u>£100.00</u> | <u>£81.50</u> |
| | <u>£450.00</u> | <u>£531.50</u> |

| <u>Statement of Balances as at 31st August</u> | <u>August 2024</u> | <u>August 2025</u> |
|--|---------------------------|---------------------------|
| HBOS Current/Cheque Account | £115.81 | £0.00 |
| Redwood Bank | £34705.84 | £36001.32 |
| Virgin Money (Deposit) | £1789.73 | £0.00 |
| Virgin Money (Current) | <u>£0.00</u> | <u>£1390.15</u> |
| Net Assets | <u>£36611.38</u> | <u>£37391.47</u> |

| <u>Current Account (BOS)</u> | <u>Income</u> | <u>Expenditure</u> | <u>Balance</u> |
|---|----------------------|---------------------------|-----------------------|
| 01/09/2024 - Opening Balance | | | £115.81 |
| 13/01/2025 - Transfer to Virgin Current Account | | £100.00 | £15.81 |
| 13/01/2025 - Transfer to Virgin Current Account | | £15.81 | |
| 16/01/2025 – Account Closed | | | <u>£0.00</u> |

| <u>Deposit Account (Virgin Deposit) SSCBA (Comm)</u> | <u>Income</u> | <u>Expenditure</u> | <u>Balance</u> |
|---|----------------------|---------------------------|-----------------------|
| 01/09/2024 - Opening Balance | | | £1789.73 |
| 30/11/2024 – Interest | £12.11 | | £1801.84 |
| 30/11/2024 – Interest | £4.00 | | £1805.84 |
| 30/01/2025 - Transfer to Virgin Current Account | | £1805.84 | <u>£0.00</u> |
| 30/01/2025 - Closing Balance (Account Closed) | | | <u>£0.00</u> |

| <u>Virgin Money (Current Account)</u> | <u>Income</u> | <u>Expenditure</u> | <u>Balance</u> |
|---|----------------------|---------------------------|------------------------|
| 13/12/2025 - Opening Balance | | | £0.00 |
| 13/01/2025 – Transfer from BOS Current Ac. | £100.00 | | £100.00 |
| 13/01/2025 – Transfer from BOS Current Ac. | £15.81 | | £115.81 |
| 30/01/2025 – Transfer from Virgin Deposit SSCBA | £1805.84 | | £1921.65 |
| 30/01/2025 – Payment to DGBA Schools Donate | | £450.00 | £1471.65 |
| 06/02/2025 – Payment to DGBA Schools Catering | | £80.50 | <u>£1390.15</u> |
| 31/08/2025 – Closing Balance | | | <u>£1390.15</u> |

| <u>Virgin Money (Deposit Account RBC1996SCIO)</u> | <u>Income</u> | <u>Expenditure</u> | <u>Balance</u> |
|--|----------------------|---------------------------|-----------------------|
| Account only opened close to year end | | | £0.00 |
| 31/08/2025 – Closing balance | | | £0.00 |

| <u>Redwood (90 day Account)</u> | <u>Income</u> | <u>Expenditure</u> | <u>Balance</u> |
|--|----------------------|---------------------------|-------------------------|
| 01/09/2022 - Opening Balance | | | £34705.84 |
| 16/03/2024 – Interest | £1295.48 | | <u>£36001.32</u> |
| 31/08/2024 - Closing Balance | | | <u>£36001.32</u> |

| | | | |
|------------------------------------|--|--|-----------------------|
| Nett Profit/(Loss) for Year | | | <u>£780.09</u> |
|------------------------------------|--|--|-----------------------|

Robert Burns Commemoration 1996 SCIO

SC023894



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 to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total funds current period to nearest £ | Total funds last period to nearest £ |
|---|------------------------------------|----------------------------------|--|---|--|---|
| A1 Receipts | | | | | | |
| Donations | | | | | - | |
| Legacies | | | | | - | |
| Grants | | | | | - | |
| Receipts from fundraising activities | | | | | - | |
| Gross trading receipts | | | | | - | |
| Income from investments other than land and buildings | 1,311 | | | | 1,311 | 1,188 |
| Rents from land & buildings | | | | | - | |
| Gross receipts from other charitable activities | | | | | - | |
| | | | | | - | |
| A1 Sub total | 1,311 | - | - | - | 1,311 | 1,188 |
| A2 Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| A2 Sub total | - | - | - | - | - | - |
| Total receipts | 1,311 | - | - | - | 1,311 | 1,188 |
| A3 Payments | | | | | | |
| Expenses for fundraising activities | | | | | - | |
| Gross trading payments | | | | | - | |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | | | | | - | |
| Grants and donations | 531 | | | | 531 | 450 |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | | | | | - | |
| Legal costs | | | | | - | |
| Other | | | | | - | |
| | | | | | - | |
| A3 Sub total | 531 | - | - | - | 531 | 450 |
| A4 Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | - | |
| Purchase of investments | | | | | - | |
| A4 Sub total | - | - | - | - | - | - |
| Total payments | 531 | - | - | - | 531 | 450 |
| Net receipts / (payments) | 780 | - | - | - | 780 | 738 |
| A5 Transfers to / (from) funds | | | | | | |
| | | | | | - | |
| Surplus / (deficit) for year | 780 | - | - | - | 780 | 738 |

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 | 36611 | | | | 36,611 | 35873 |
| | Surplus / (deficit) shown on receipts and payments account | 780 | | | | 780 | 738 |
| | | | | | | - | |
| | | | | | | - | |
| | Cash and bank balances at end of year | 37,391 | - | - | - | 37,391 | 36,611 |
| | (Agree balances with receipts and payments account(s)) | - | - | - | - | - | - |

| | 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

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

05 December 2024

05 December 2024

Section C Notes to the Accounts

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

| |
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| |
| |

| | Type of activity or project supported | Individual / institution | Number of grants made | £ |
|------------------|--|--------------------------|-----------------------|------------|
| C2 Grants | D & G Burns Assoc. schools competition | institution | 1 | 531 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | Total | 531 |

| | | |
|---------------------------------|--|---|
| 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) | x |
|---------------------------------|--|---|

| | Authority under which paid | £ |
|---|----------------------------|---|
| C3b Trustee remuneration - details | | |
| | | |
| | | |
| | | |
| | | |

| | | |
|-----------------------------|---|---|
| C4a Trustee expenses | If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b) | x |
|-----------------------------|---|---|

| | | Number of trustees | £ |
|---------------------------------------|--|--------------------|---|
| C4b Trustee expenses - details | | | |
| | | | |
| | | | |
| | | | |
| | | | |

| | Nature of relationship | Nature of transaction | Transaction amount (£) | Balance outstanding at period end (£) |
|--|------------------------|-----------------------|------------------------|---------------------------------------|
| C5 Transactions with trustees and connected persons | | | | |
| | | | | |
| | | | | |
| | | | | |
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| |
|-----------------------------|
| C6 Other information |
|-----------------------------|

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| |
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Robert Burns Commemoration 1996 SCIO

SC023894

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 £ |
|-------|------------------------------------|----------------------------------|--|---|---|--------------------------------------|
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | - | - | - | - | - | - |
| | - | - | - | - | - | - |

2 Grants

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | | | Total current period to nearest £ | Total last period to nearest £ |
|-------|------------------------------------|----------------------------------|--|--|---|--------------------------------------|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total | - | - | | | - | - |
| | - | - | | | - | - |

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 £ |
|-------|------------------------------------|----------------------------------|--|---|---|--------------------------------------|
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | - | - | - | - | - | - |
| | - | - | - | - | - | - |

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 £ |
|-------|------------------------------------|----------------------------------|--|---|---|--------------------------------------|
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | - | - | - | - | - | - |
| | - | - | - | - | - | - |

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 | | | | | | |
| Legacies | | | | | - | |
| Grants | | | | | - | |
| 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 | - | - | - | - | - | - |
| | | | | | cross ref error | |
| Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| Sub total | - | - | - | - | - | - |
| Total receipts | - | - | - | - | - | - |
| | | | | | cross ref error | |
| Payments | | | | | | |
| Expenses for fundraising activities | | | | | - | |
| Gross trading payments | | | | | - | |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | | | | | - | |
| Grants and donations | | | | | - | |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | | | | | - | |
| Legal costs | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Sub total | - | - | - | - | - | - |
| | | | | | cross ref error | |
| Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | - | |
| Purchase of investments | | | | | - | |
| Sub total | - | - | - | - | - | - |
| Total payments | - | - | - | - | - | - |
| | | | | | cross ref error | |
| Net receipts / (payments) | - | - | - | - | - | - |
| Transfers to / (from) funds | | | | | | |
| | | | | | - | |
| Surplus / (deficit) for year | - | - | - | - | - | - |
| | | | | | cross ref error | |

Nature and purpose of funds

APPENDIX 1



Office of the Scottish Charity Regulator

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

| |
|--|
| Robert Burns Commemoration 1996 (SCIO) |
| |
| SC023984 |
| |
| |
| |
| |
| |

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 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 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 |
|-------------|-----------------------------------|
| Mike Duguid | Resigned as of AGM 4/12/2025 |
| | |
| | |

Structure, governance and management

Type of governing document

Articles of Memorandum

Trustee recruitment and appointment

Appointed by committee vote

Objectives and activities

Charitable purposes

To promote the knowledge and works of Scotland's national bard, Robert Burns, and to further the use of the Scots language.

Summary of the main activities in relation to these objects

The charity raises money to assist with the promotion of the schools Robert Burns Poetry competition and to financially assist the development of the knowledge of the works of the bard.

APPENDIX 1

Achievements and performance

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

Revenue from investments the charity has have risen in line with the rise in the base rate, the charity has again managed to provide funding to the local Burns clubs and schools organising committee to hold the regional schools Burns Competition.

Financial review

Brief statement of the charity's policy on reserves

The Charity aims to maintain enough capital funding to provide sufficient income to continue to provide financial assistance to the schools competition organisation committee

Details of any deficit

The increased interest rate have allowed the charity to provide funding assistance to the schools competition without any deficit however it is suspected that rates are likely to be falling so the trustees should remain prudent when distributing fund in order to allow us to maintain the invested capital.

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) |  | |
| Full name(s) |  | |
| Position (e.g. Chair) | Treasurer | |
| Date | 14 th November 2025 | |