

## APPENDIX 3



		Independent examiner's report on the accounts						v2
<b>Report to the trustees/members of</b>	SLOVO Russian Education and Support Centre							
<b>Registered charity number</b>	SC041702							
<b>On the accounts of the charity for the period</b>	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	September	2024	to	31	August	2025	
<b>Set out on pages</b>	1-7						(remember to include the page numbers of additional sheets)	
<b>Respective responsibilities of trustees and examiner</b>	<p>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.</p>							
<b>Basis of independent examiner's statement</b>	<p>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.</p>							
<b>Independent examiner's statement</b>	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>							
<b>Signed:</b>	[Redacted Signature]			<b>Date:</b>	02/12/2025			
<b>Name:</b>	[Redacted Name]							
<b>Relevant professional qualification(s) or body (if any):</b>	n/a							
<b>Address:</b>	[Redacted 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.

**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

## 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 £
<b>A1 Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts	25,016				25,016	17,974
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>25,016</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,016</b>	<b>17,974</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>25,016</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,016</b>	<b>17,974</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	28,632				28,632	15,519
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>28,632</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,632</b>	<b>15,519</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>28,632</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,632</b>	<b>15,519</b>
<b>Net receipts / (payments)</b>	<b>(3,616)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,616)</b>	<b>2,455</b>
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(3,616)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,616)</b>	<b>2,455</b>

## 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	49,959				49,959	47,504
	Surplus / (deficit) shown on receipts and payments account	(3,616)				(3,616)	2,455
						-	
						-	
	Cash and bank balances at end of year	46,343	-	-	-	46,343	49,959
	(Agree balances with receipts and payments account(s))	- 0	-	-	-	- 0	1

	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

			02 November 2025
			02 November 2025

## Section C Notes to the Accounts

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

All funds are unrestricted and used for the purposes of the charity.

### 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

	which paid	£
		1,342
		2,641
		2,000

### C4a Trustee expenses

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

x

### 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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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

SLOVO Russian Education & Support Centre
SC041702
11 Lochter Drive
Inverurie
Postcode AB51 6BG

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		Director		
2		Head of teaching		
3		Administrator		
4		Member/Teacher		
5		Member/Parent		
6		Treasury accountant		
7		Member/Teacher		
8		Member/Teacher		
9		Member/Teacher		
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				

## 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

Constitution of an unincorporated association.

Trustee recruitment and appointment

Trustees are elected at Annual General Meeting and appointed at other times. Over half of the Management Committee do not hold paid positions within the school.

## Objectives and activities

Charitable purposes

To provide education, promote citizenship and community development, future equality and diversity facilitating the integration of Russian speaking to the Scottish society.

Summary of the main activities in relation to these objects

Main activity is the operation of the Saturday School. Subjects: Russian language, literature, maths, biology, physics music, dancing, painting. Our new classes, starting from September 2024, are designed to help students prepare effectively for their National 5 and Higher exams.

APPENDIX 1

Achievements and performance

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

All classes were conducted at the **Rosemount Community Centre in Aberdeen**. During the 2024–2025 academic year, the programme continued to develop and expand. The main focus was on improving teaching quality, updating the curriculum, and introducing new subjects to better prepare students for **National 5 and Higher examinations**. Two new subjects, **Biology** and **Physics**, were added to the curriculum. These classes were introduced to strengthen students’ understanding of science and improve exam readiness. Collaboration with **Lomonosov School** was also initiated to provide additional support for students preparing for the **Russian language examination**. The teaching team worked to make lessons more interactive and engaging, and to encourage children to continue their learning journey beyond the classroom. Preschool classes remained in high demand among parents and continued to attract new participants. The programme focused on early literacy and communication development through the phonics method for alphabet study, and the learning of poetry with movement to support correct pronunciation, memory, and imagination. Fine motor skills were developed through **art and craft activities**, including colouring with play dough and small pieces of coloured paper, and using scissors and paper for cutting and shaping. In the Russian language classes, students improved their pronunciation through targeted **speech exercises** and studied **writing and grammar**. **Russian fairy tales** were introduced using puppet theatre and illustrated books, which supported comprehension and engagement. Children were also introduced to **Russian literature**, including

Financial review

Brief statement of the charity’s policy on reserves

All unrestricted funds held at bank constitute the reserves of the charity.

Details of any deficit

There was a deficit for the 2024-202 year. Deficit of (£3616.00)

Donated facilities and services (if any)



APPENDIX 1

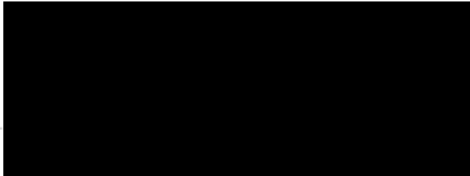
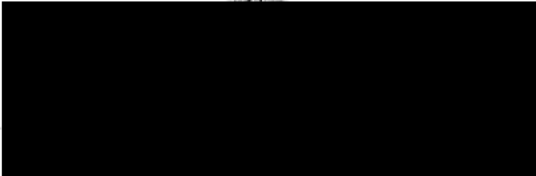
Other optional information

Overall, the 2024–2025 academic year was marked by programme development, curriculum enhancement, and strengthened collaboration with partner institutions. The introduction of new subjects and continued improvement in teaching methods contributed to higher student engagement and better exam preparation outcomes.

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)	Treasury accountant	Teacher
Date	02/11/2025	02/11/2025