

APPENDIX 3



Independent examiner's report on the accounts

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Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period

Charity name
Buddiez SCIO
SC 042937

Period start date
Day Month Year
01 04 2024

Period end date
Day Month Year
31 03 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:
 - 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:

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

Address:

Date: 04/11/2025

*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.

Buddies (SCIO)

Charity No. SC042937

Statement of Receipts and Payments for the period ending 31 March 2025

	Notes	Unrestricted £	2024/2025 Restricted £	Total £	2023/2024 Total £
Receipts					
Donations	3	210	-	210	1,507
Grants	4	9,750	-	9,750	11,250
Receipts from fundraising		-	-	-	-
Bank Interest		317	-	317	343
Gross trading receipts	5	35,594	-	35,594	32,958
Sub Total		45,871	-	45,871	46,058
Total Income		45,871	-	45,871	46,058
Payments					
Payments relating directly to charitable activities	6	50,758	-	50,758	37,559
Governance: Accountancy		494	-	494	312
Sub Total		51,252	-	51,252	37,871
Total Payments		51,252	-	51,252	37,871
Net receipts / (payments)		-5,381	0	-5381	8,187
Transfers to / (from) funds		0	0	0	0
Surplus / (deficit) for year		-5381	0	-5381	8,187

Buddies (SCIO)

Charity No.SC042937

Statement of Balances for the period ending 31 March 2025

	Unrestricted £	2024/2025 Restricted £	Total £	2023/2024 Total £
Cash Funds				
Cash & bank balances at start of year	30176	-	30176	21,988
Surplus / (deficit)	-5381	-	-5381	8,187
Cash & Bank balances at year end	24795	-	24,795	30,175

Reconciliation to bank account

	Total funds £
Bank statement at 31 March 2025	21,351
Debit Card at 31 March 2025	2,751
Petty cash at 31 March 2025	693
Cash & bank balances at year end	<u>24,795</u>

Buddies (SCIO)

Charity No.SC042937

Notes to the financial statements for the period ending 31 March 2025**1 Funds**

Unrestricted funds are funds that the charity may use freely in furtherance of its objectives. The main source of funding is trading, i.e. providing services to members. The charity did not receive any grants in the financial year 2024/25. The charity held no restricted funds in the financial year 2024/25.

2 Related Party Transactions

The Trustees did not receive any remuneration during the financial year 2024/25.

The Trustees did not receive any expenses during the financial year 2024/25.

There were no transactions with Trustees during the financial year 2024/25.

There were no transactions with connected persons during the financial year 2024/25.

RECEIPTS**3 Donations received**

	Unrestricted £	2024/2025 Restricted £	Total £	2023/2024 Total £
Various donors	210	-	210	1,507
Total	210	-	210	1,507

4 Grants received

	Unrestricted £	2024/2025 Restricted £	Total £	2023/2024 Total £
Grants	9,750	-	9,750	11,250
Total	9,750	-	9,750	11,250

5 Receipts from charitable activities

	Unrestricted £	2024/2025 Restricted £	Total £	2023/2024 Total £
Member fees	35,594	-	35,594	32,958
Total	35,594	-	35,594	32,958

Buddies (SCIO)

Charity No.SC042937

Notes to the financial statements for the period ending 31 March 2025**PAYMENTS**

6	Payments relating directly to charitable activities	Unrestricted	2024/2025 Restricted	Total	2023/2024 Total
		£	£	£	£
	Staff costs	31,040	-	31,040	19,511
	Premises costs	13,292	-	13,292	11,985
	Utilities including telephone	3,399	-	3,399	4,153
	Insurance, Licenses and memberships	641	-	641	935
	Printing, Postage, Stationary and Advertising	2,385	-	2,385	975
	Finance	-	-	-	-
	Total	50,758	-	50,758	37,559