

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name
Butterfly Day Centre

Registered charity number

SC48195

On the accounts of the charity for the period

Period start date			to	Period end date		
Day	Month	Year		Day	Month	Year
01	04	2023		31	03	2024

Set out on pages

1 (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*]

- 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

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Date:

16/11/24

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

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.

Butterfly Day Centre(SCO48195) End of Year Statement of Accounts from 01/04/2023 to 31/03/2024

Income/Expenditure Statement

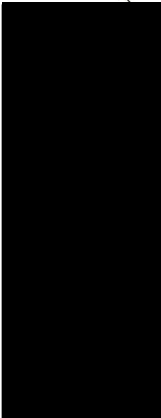
Income			Expenditure	
Opening Balance	£	13,542.92	Insurance	£ 230.68
Donation	£	30.00	Travel Expenses	£ 365.41
Grants	£	5,500.00	Craft Items	£ 341.81
			Photocopying / leaflets	£ 394.03
			PVG Checks	£ 110.00
			Fund Raising exp	£ 41.69
			Storage Items	£ 306.50
			Telephone	£ 59.99
			Health & Safety Check	£ 39.90
			Postage	£ 17.60
			Care Inspectorate Reg	£ 1,711.00
			Surplus	£ 15,454.31
Totals	£	19,072.92		£ 19,072.92

The Accounts were sent to the Board of Trustees for their approval

For and on behalf of the Board of Trustees

Chairperson

Treasurer



Movement of Funds Statement

	01/04/2023			31/03/2022
	Opening Balance	Receipts	Payments	Closing Balance
Bank Account	£ 13,542.92	£ 5,530.00	£ 3,618.61	£ 15,454.31
Cash	£ -	£ -	£ -	£ -