

Independent Examiner's Report to the Trustees of Violets Cuddles

I report on the accounts of the charity for the period ended 31 March 2024.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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 Charities Accounts (Scotland) Regulations 2006. 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;

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.

Name: [REDACTED]

Relevant Professional body: Institute of Chartered Accountants of Scotland

Address: ADCA Scotland Limited, Chartered Accountants, 32-34 High Street, Sanquhar

Date: 13/12/2024

APPENDIX 1

OSCR

Scottish Charity Regulator

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	1	April	2023	To	31	March	2024

Reference and administration details

Charity name	Violets Cuddles		
Other names charity is known by			
Registered charity number	SC052118		
Charity's principal address	26 Dryburn Road		
	Kelloholm		
	Sanquhar		
	Postcode		DG4 6SL

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		N/A	Whole year	
2		N/A	Whole year	
3		N/A	Whole year	
4		N/A	Whole year	
5		N/A	Whole year	
6		N/A	Whole year	
7				
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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
Trustee recruitment and appointment	All trustee's appointed at charity creation and have served the whole financial year

Objectives and activities

Charitable purposes	To relieve the needs of bereaved families/parents who have experienced the loss of their child/children from stillbirth, neonatal death, (late foetal death and post-neonatal death). We will look to further this by providing weighted and personalised teddy bears, increasing awareness of infant loss through various fundraising activities and by providing signposting for bereaved families/parents to enable them to receive appropriate care and support.
Summary of the main activities in relation to these objects	We manufacture and deliver weighted teddy bears to bereaved families. The teddy bears are personalised to the babies birth or death weight and can be embroidered with the babies name and date of birth if the family chooses.

APPENDIX 1

Achievements and performance

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

- Fully established us as a registered charity and began fundraising activities.
- Secured a large donation from the Kirkconnel and Kelloholm Development trust
- Raised awareness of infant loss through window display and social media presence during Baby Loss Awareness Week
- Created and delivered 7 Bears to bereaved families

Financial review

Brief statement of the charity's policy on reserves

Funds only held due to the nature of the work we do; funds can only be spent when a bear is requested. Initial stock of raw material in place. Funds spent when bear requested by bereaved parent.

Details of any deficit

N/A

Donated facilities and services (if any)

N/A

3

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

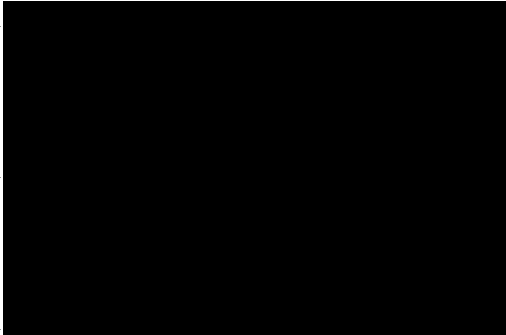
Signed on behalf of the charity's trustees

Signature(s)
*OSCR will accept
digital or typed
signatures*

Full name(s)

Position (e.g. Chair)

Date

	
	TREASURER
	23RD DECEMBER 2024

SC052118

Receipts and payments accounts

For the period
from

Period start date

Day

Month

Year

1st April 2023

to

Period end date

Day

Month

Year

3/31/2024

Section A Statement of receipts and payments

	Unrestricted to nearest £	Restricted to nearest £	Expendable to nearest £	Permanent to nearest £	Total funds to nearest £	Total funds last to nearest £
A1 Receipts						
Donations	8,026				8,026	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than					-	
Rents from land & buildings					-	
Gross receipts from other charitable					-	
					-	
A1 Sub total	8,026	-	-	-	8,026	-
A2 Receipts from asset &						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	8,026	-	-	-	8,026	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable	549				549	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	549	-	-	-	549	-
A4 Payments relating to asset and						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	549	-	-	-	549	-
Net receipts / (payments)	7,477	-	-	-	7,477	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	7,477	-	-	-	7,477	-

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £
B1 Cash funds	Cash and bank balances at start of year	-
	Surplus / (deficit) shown on receipts and payments account	7,477
	Cash and bank balances at end of year	7,477
	(Agree balances with receipts and payments account(s))	-

Details

B2 Investments

Details

B3 Other assets

Details

B4 Liabilities

Details

B5 Contingent liabilities

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

Signature

- SC052118

Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
			-	
			7,477	
			-	
			-	
-	-	-	7,477	-
-	-	-	-	-

Fund to which asset belongs	Market valuation	Last year
	to nearest £	to nearest £
Total	-	-

Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
	to nearest £	to nearest £	to nearest £
Total	-	-	-

Fund to which liability relates	Amount due	Last year
	to nearest £	to nearest £

Total	-	-
Fund to which liability relates	Amount due to nearest £	Last year to nearest £
Total	-	-

Print Name	Date of approval
	23/12/2024

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

[illegible]

C2 Grants

Type of activity or project supported	Individual / institution

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected with a trustee cross this box (otherwise complete section 3b)

C3b Trustee remuneration - details

Authority under which paid	

C4a Trustee expenses

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

C4b Trustee expenses - details

	Nature of relationship	Nature of transaction
C5 Transactions with trustees and connected persons		
C6 Other information		

No.	Name	Age	Sex	Religion	Caste	Occupation	Remarks
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78
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80
81				

£

Total	-



£



£

Transaction	Balance

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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 £
Amazon - scales and tights (for containment of plastic pellets)	26				26	
Carrot Top Designs - stickers and cards	95				95	
Ebay - packaging boxes	9				9	
Ebay - coloured shredded craft paper	19				19	
Ebay - packaging boxes	56				56	
Payment to Amy Locke (chairperson) for purchase of plastic pellets	21				21	
Payment to Amy Locke (chairperson) for purchase of storage box	12				12	
Ebay - ribbon	9				9	
Ebay	5				5	
Ebay	6				6	
Ebay	6				6	
Ebay	7				7	
Ebay	9				9	
Ebay	9				9	
Ebay	28				28	
Hobbycraft	78				78	
Tracey Anderson for christmas market table hire	10				10	
Premier store for supplies for baby loss awareness week display	11				11	
Ebay	14				14	
Ebay	15				15	
Amazon	10				10	
Nith Valley Embroidery	94				94	
Total	549	-	-	-	549	-
	reference error	-	-	-	reference error	-

Additional analysis (2)

5 Breakdown of unrestricted funds

	KKDT	Christina Mallin - Edinburgh half marathon	Kirkconnel Masonic Lodge	Joely Bell fundraiser	Roisin Trant fundraiser	DRS donation	Tracey anderson donation	Total unrestricted funds	Total unrestricted funds last period
Receipts									
Donations	1,320	400	50	1,551	4,155	500	50	8,026	
Legacies								-	
Grants								-	
Receipts from fundraising activities								-	
Gross trading receipts								-	
buildings								-	
Rents from land & buildings								-	
Gross receipts from other charitable activities								-	
<i>Sub total</i>	1,320	400	50	1,551	4,155	500	50	8,026	-
									cross ref error
Receipts from asset & investment sales									
Proceeds from sale of fixed assets								-	
Proceeds from sale of investments								-	
<i>Sub total</i>	-	-	-	-				-	-
<i>Total receipts</i>	1,320	400	50	1,551				8,026	-
									cross ref error
Payments									
Expenses for fundraising activities								-	
Gross trading payments								-	
Investment management costs								-	
Payments relating directly to charitable activities	549							549	
Grants and donations								-	
Governance costs:								-	
Audit / independent examination								-	
Preparation of annual accounts								-	
Legal costs								-	
								-	
								-	
<i>Sub total</i>	549	-	-	-				549	-
									-
Payments relating to asset and investment movements									
Purchases of fixed assets								-	
Purchase of investments								-	
<i>Sub total</i>	-	-	-	-				-	-
									-
<i>Total payments</i>	549	-	-	-				549	-
									-
<i>Net receipts / (payments)</i>	7,477	400	50	1,551				7,477	-
Transfers to / (from) funds								-	
<i>Surplus / (deficit) for year</i>	7,477	400	50	1,551				7,477	-
									cross ref error
Nature and purpose of funds									
Bank transfer from various sources who completed fundraising activities to donate to the charity.									

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

	Restricted fund 1 - 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
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	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
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	-	-	-	-	-	-
Payments relating to asset and investment						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

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