APPENDIX 3

OSCr

Office of the Scottish **Charity Regulator**

	Independent examiner's
Report to the trustees/members of	Charity name Fun Little Education
Registered charity number	**SC048096**

On the accounts of the charity for the period	Period start date			
	Day	Month	Year	
	01	02	2025	**to**
Set out on pages				

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. 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 accounts.
Independent examiner's statement	In the course of my examination, no matter has come to my attention.
Signed:	[signature] **Date:** 20/03/2026
Name:	Malgorzata Herd
Relevant professional qualification(s) or body (if any):	CIMA
Address:	45 Forthview Crescent Edinburgh EH14 5QX

*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.

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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	The charity had a very successful year with turnover of over £321k and grant income of nearly £67k. In terms of costs, wages as expected have increased in line with Living Wage increases and increased provision of services required more staff. Another cost that has risen is rent and catering costs as expected. The charity managed to achieve a surplus of £42.5k this year.