

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of		Charity name Spotlights Community Youth Theatre						
Registered charity number		SC048229						
On the accounts of the charity for the period		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		01	03	2025	to	28	02	2026
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*] - 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**:		Shaun Taylor				Date:	7th May 2026	
Name:		Shaun Taylor						
Relevant professional qualification(s) or body (if any):								
Address:		11 Queen Street						
		Tayport						
		Fife						
		DD6 9JY						

*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.

** OSCR will accept digital or typed signatures

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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**

Spotlights Community Youth Theatre SC048229 (SCIO)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 1 MARCH 2026

Current financial year.	Unrestricted Funds general 2026 £	Unrestricted funds designated 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
Income and endowments from:					
Donations and grants	17,128	2,200	16,727	36,055	27,575
Charitable activities	-	-	-	-	
Total income	17,128	2,200	16,727	36,055	27,575
Expenditure on:					
Charitable activities (Note 1)	2,624	600	20,845	24,069	42,253
Total charitable expenditure	2,624	600	20,845	24,069	42,253
Net income/(expenditure) for the year/ Net movement in funds	14,504	1,600	(4,118)	11,986	(14,678)
Fund balances at 2 March 2025	(2,200)	11,000	9,120	-	17,920
Fund balances at 1 March 2026	12,304	12,600	5,002	29,909	-

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BALANCE SHEET
AS AT 1 MARCH 2026

	2026	2025
	£	£
Cash at bank and in hand	29,909	17,920
	-----	-----
	29,909	17,920
Creditors: amounts falling due within one year (Note 2)	303	-
Net current assets	29,606	17,920

Notes

1 Charitable activities

	2026	2025
	£	£
Staff costs	12,280	18,090
Activities undertaken directly	11,789	24,163
	24,069	42,253

Activities Undertaken Directly

	2026	2025
Volunteer Costs	1,136	2,056
Performance costs	1,450	1,664
Training Costs	90	69
Publicity	670	318
Other Direct Activities	279	905
Rent	1,787	2,375

Office & Administration Costs	689	1,262
Equipment/improvement	2,188	13,328
Band costs	-	2,184
Young songwriter fees	3,500	-
Total	11,789	24,163

2 Creditors: amounts falling due within one year

	2026	2025
	£	£
Rent due to Jan	303	-

3 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 March 2024	Movement in funds			Balance at 1 March 2025	Movement in funds		
	£	Incoming resources £	Resources expended £	Transfers £	£	Incoming resources £	Resources expended £	Balance at 2 March 2026 £
Foundation Scotland	3,000	-	2,999	1	-	-	-	-
Common Good Fund	-	-	-	-	-	4,000	2,500	1,500
Youth Planet	-	-	-	-	-	9,727	8,258	1,469
Awards For All	-	9,500	1,383	-	8,117	-	8,119	(2)
Clothmakers	10,000	-	8,956	-	1,044	-	1,054	(10)
Barr CT	-	5,000	4,995	5	-	-	-	-
Robertson Trust	2	5,000	5,047	(45)	-	-	-	-
Corra Foundation	-	-	-	-	-	3,000	914	2,086
	13,002	19,500	23,380	-	9,161	16,727	20,845	5,043

13 Restricted funds (Continued)

Brief details of the activities funded by the incoming resources listed above are given below:

Awards For All

To create an original musical with young members and young songwriters.

Common Good Fund

To create an original musical with young members and young songwriters.

Youth Planet

To create short films with the membership

Clothmakers

To install a new heating system and insulation

Corra Foundation

Rent and volunteer costs

4 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

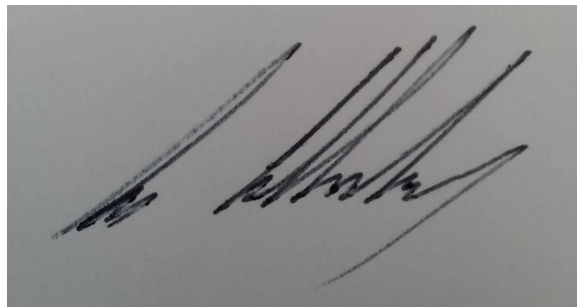
Movement in funds

	Balance at 1 March 2024	Incoming resources	Resources expended	Transfers	Balance at 1 March 2025	Incoming resources	Resources expended	Transfers	Balance at 2 March 2026
	£	£	£	£	£	£	£	£	£
Building									
Improvements	5,000	-	-	-	5,000	-	-	-	5,000
Running costs	9,000	-	3,000	-	6,000	-	-	3,000	9,000
Misses Barrie									
CT	-	-	-	-	-	2,200	600	-	1,600
	14,000	-	3,000	-	11,000	2,200	600	3,000	15,600

The trustees consider the need to set aside funds for specific items each year, including ensuring sufficient funds are maintained for ongoing overhead costs.

Approved 4/7/26

Lisa Callander
Secretary

A handwritten signature in black ink, appearing to read 'Lisa Callander', is written over a light grey background.