APPENDIX 3

OSCr

Office of the Scottish **Charity Regulator**

	Independent examiner's report on the accounts V2						
Report to the trustees/members of	Charity name **Changing Lives Foundation For Africa**						
Registered charity number	**SC043388**						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	10	04	2023	**to**	11	04	2024
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. 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 [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:	**Denise Fonweban** — **Date:** **27/06/2026**
Name:	**Denise Fonweban**
Relevant professional qualification(s) or body (if any):	**Up2Date Bookkeeping**
Address:	**219 Colinton Road**

Edinburgh
EH14 1DJ

*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.

APPENDIX 3

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	

No major material problems have been identified in the accounts. Donations are usually made via the charities' website and into their Paypal account.

A cumulative fee of £.91 was subtracted from the donations received within the financial year in question on 07/06/2013 by Paypal, therefore the actual amount received in £20.09. The Net Sales for the Glasgow Naturals brunch events was £148.82 after commission of £20 was subtracted for use of the Eventbrite services. When the total of(£168.91) is rounded up as per OSCR's preference, it is actually £170, which is the gross income for the Charity during the stated financial year.

Again, there are no material problems with the overall accounts of the charity.

Additional financial information required in order to fulfil the following requirements:

- The total incoming resources and total resources expended have not been clearly identified. There is no surplus/deficit noted, nor have you provided a Statement of Balances

for the financial year 2013/2014 has been outlined clearly in the attached document entitled " Financial Statements OSCR 2013/2014)