

APPENDIX 3



|   |                   | Independent examiner's report on the accounts |      |    |                 |       |      | v2  |
|---|-------------------|---|------|----|-----------------|-------|------|---|
| Report to the trustees/members of             | Charity name      | SUSTAINABLE PLANET SCIO                       |      |    |                 |       |      |   |
| Registered charity number                     | SC                | 053575  |      |    |                 |       |      |   |
| On the accounts of the charity for the period | Period start date |   |      | to | Period end date |       |      |   |
|   | Day               | Month   | Year |    | Day             | Month | Year |   |
|   | 15                | AUG   | 24   |    | 31              | AUG   | 25   |   |
| 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\*\*:  
 Name:  
 Relevant professional qualification(s) or body (if any):  
 Address:

24/2/26

\*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



| Receipts and payments accounts |    |        |      |    |    |        |
|--------------------------------|----|--------|------|----|----|--------|
| For the period from            |    |        |      | to |    |        |
|                                | 15 | August | 2024 |    | 31 | August |

## Section A Statement of receipts and payments

|   | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total funds current period<br>to nearest £ | Total funds last period<br>to nearest £ |
|---|------------------------------------|----------------------------------|--|---|--|---|
| <b>A1 Receipts</b>  |                                    |                                  |  |   |  |   |
| Donations   | 4,671                              |                                  |  |   | 4,671                                      |   |
| Legacies  |                                    |                                  |  |   | -  |   |
| Grants  |                                    |                                  |  |   | -  |   |
| Receipts from fundraising activities                          |                                    |                                  |  |   | -  |   |
| Gross trading receipts  |                                    |                                  |  |   | -  |   |
| Income from investments other than land and buildings         |                                    |                                  |  |   | -  |   |
| Rents from land & buildings                                   | 45                                 |                                  |  |   | 45   |   |
| Gross receipts from other charitable activities               |                                    |                                  |  |   | -  |   |
| <b>A1 Sub total</b>   | <b>4,716</b>                       | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>4,716</b>                               | <b>-</b>                                |
| <b>A2 Receipts from asset &amp; investment sales</b>          |                                    |                                  |  |   |  |   |
| Proceeds from sale of fixed assets                            |                                    |                                  |  |   | -  |   |
| Proceeds from sale of investments                             |                                    |                                  |  |   | -  |   |
| <b>A2 Sub total</b>   | <b>-</b>                           | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>-</b>                                   | <b>-</b>                                |
| <b>Total receipts</b>   | <b>4,716</b>                       | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>4,716</b>                               | <b>-</b>                                |
| <b>A3 Payments</b>  |                                    |                                  |  |   |  |   |
| Expenses for fundraising activities                           |                                    |                                  |  |   | -  |   |
| Gross trading payments  |                                    |                                  |  |   | -  |   |
| Investment management costs                                   |                                    |                                  |  |   | -  |   |
| Payments relating directly to charitable activities           | 1,482                              |                                  |  |   | 1,482                                      |   |
| Grants and donations  | 3,000                              |                                  |  |   | 3,000                                      |   |
| Governance costs:   |                                    |                                  |  |   | -  |   |
| Audit / independent examination                               |                                    |                                  |  |   | -  |   |
| Preparation of annual accounts                                |                                    |                                  |  |   | -  |   |
| Legal costs   |                                    |                                  |  |   | -  |   |
| Other   |                                    |                                  |  |   | -  |   |
| <b>A3 Sub total</b>   | <b>4,482</b>                       | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>4,482</b>                               | <b>-</b>                                |
| <b>A4 Payments relating to asset and investment movements</b> |                                    |                                  |  |   |  |   |
| Purchases of fixed assets                                     |                                    |                                  |  |   | -  |   |
| Purchase of investments                                       |                                    |                                  |  |   | -  |   |
| <b>A4 Sub total</b>   | <b>-</b>                           | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>-</b>                                   | <b>-</b>                                |
| <b>Total payments</b>   | <b>4,482</b>                       | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>4,482</b>                               | <b>-</b>                                |
| <b>Net receipts / (payments)</b>                              | <b>234</b>                         | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>234</b>                                 | <b>-</b>                                |
| <b>A5 Transfers to / (from) funds</b>                         | <b>1,500</b>                       | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>1,500</b>                               | <b>-</b>                                |
| <b>Surplus / (deficit) for year</b>                           | <b>1,734</b>                       | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>1,734</b>                               | <b>-</b>                                |



**Section C Notes to the Accounts**

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

The advancement of citizenship, community development and the environmental protection or improvement

|           | Type of activity or project supported | Individual / institution | Number of grants made | £ |
|-----------|---------------------------------------|--------------------------|-----------------------|---|
| C2 Grants |                                       |                          |                       |   |
|           |                                       |                          |                       |   |
|           |                                       |                          |                       |   |
|           |                                       |                          |                       |   |
|           |                                       |                          |                       |   |
|           |                                       |                          | Total                 | - |

|                          |  |   |
|--------------------------|--|---|
| C3a Trustee remuneration | If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b) | x |
|--------------------------|--|---|

|                                    | Authority under which paid | £ |
|------------------------------------|----------------------------|---|
| C3b Trustee remuneration - details |                            |   |
|                                    |                            |   |
|                                    |                            |   |
|                                    |                            |   |
|                                    |                            |   |

|                      |   |  |
|----------------------|---|--|
| C4a Trustee expenses | If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b) |  |
|----------------------|---|--|

|                                |  | Number of trustees | £ |
|--------------------------------|--|--------------------|---|
| C4b Trustee expenses - details |  |                    |   |
|                                |  |                    |   |
|                                |  |                    |   |
|                                |  |                    |   |
|                                |  |                    |   |

|   | Nature of relationship | Nature of transaction | Transaction amount (£) | Balance outstanding at period end (£) |
|---|------------------------|-----------------------|------------------------|---------------------------------------|
| C5 Transactions with trustees and connected persons | Trustee                | Loan to SCIO          | 1,500                  | 1,500                                 |
|   |                        |                       |                        |                                       |
|   |                        |                       |                        |                                       |
|   |                        |                       |                        |                                       |
|   |                        |                       |                        |                                       |

C6 Other information

**Additional analysis (1)**

Analysis of receipts and payments

1 Donations

|              | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment<br>funds<br>to nearest £ | Permanent<br>endowment<br>funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last<br>period<br>to nearest £ |
|--------------|------------------------------------|----------------------------------|--|---|---|--------------------------------------|
| Various      | 4,671                              |                                  |  |   | 4,671                                   |                                      |
|              |                                    |                                  |  |   | -                                       |                                      |
|              |                                    |                                  |  |   | -                                       |                                      |
|              |                                    |                                  |  |   | -                                       |                                      |
| <b>Total</b> | <b>4,671</b>                       | <b>-</b>                         | <b>-</b>   | <b>-</b>  | <b>4,671</b>                            | <b>-</b>                             |

2 Grants

|              | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last<br>period<br>to nearest £ |
|--------------|------------------------------------|----------------------------------|---|--------------------------------------|
|              |                                    |                                  | -                                       |                                      |
|              |                                    |                                  | -                                       |                                      |
|              |                                    |                                  | -                                       |                                      |
| <b>Total</b> | <b>-</b>                           | <b>-</b>                         | <b>-</b>                                | <b>-</b>                             |

3 Gross receipts from other charitable activities

|              | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment<br>funds<br>to nearest £ | Permanent<br>endowment<br>funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last<br>period<br>to nearest £ |
|--------------|------------------------------------|----------------------------------|--|---|---|--------------------------------------|
| Room Hire    | 45                                 |                                  |  |   | 45                                      |                                      |
|              |                                    |                                  |  |   | -                                       |                                      |
|              |                                    |                                  |  |   | -                                       |                                      |
|              |                                    |                                  |  |   | -                                       |                                      |
|              |                                    |                                  |  |   | -                                       |                                      |
|              |                                    |                                  |  |   | -                                       |                                      |
| <b>Total</b> | <b>45</b>                          | <b>-</b>                         | <b>-</b>   | <b>-</b>  | <b>45</b>                               | <b>-</b>                             |

4 Payments relating directly to charitable activities

|              | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment<br>funds<br>to nearest £ | Permanent<br>endowment<br>funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last<br>period<br>to nearest £ |
|--------------|------------------------------------|----------------------------------|--|---|---|--------------------------------------|
| Postage      | 5                                  |                                  |  |   | 5                                       |                                      |
| TV Licence   | 175                                |                                  |  |   | 175                                     |                                      |
| Heat & Light | 1,302                              |                                  |  |   | 1,362                                   |                                      |
| Donations    | 3,000                              |                                  |  |   | 3,000                                   |                                      |
|              |                                    |                                  |  |   | -                                       |                                      |
|              |                                    |                                  |  |   | -                                       |                                      |
|              |                                    |                                  |  |   | -                                       |                                      |
|              |                                    |                                  |  |   | -                                       |                                      |
| <b>Total</b> | <b>4,482</b>                       | <b>-</b>                         | <b>-</b>   | <b>-</b>  | <b>4,482</b>                            | <b>-</b>                             |

APPENDIX 1



Scottish Charity Regulator

Office of the Scottish Charity Regulator

| Trustees' Annual Report for the period |                   |        |      |    |                 |        |      |
|--|-------------------|--------|------|----|-----------------|--------|------|
| From                                   | Period start date |        |      | To | Period end date |        |      |
|  | Day               | Month  | Year |    | Day             | Month  | Year |
|  | 15                | August | 2024 |    | 31              | August | 2025 |

Reference and administration details

Charity name  
Other names charity is known by  
Registered charity number  
Charity's principal address

|  |
|--|
| Sustainable Planet SCIO                                      |
| SC053575   |
| Auchernack<br>High Street<br>Forres<br><br>Postcode IV36 1DX |

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  | [REDACTED]   | Chairperson     |                                   |   |
| 2  |              | Treasurer       |                                   |   |
| 3  |              |                 |                                   |   |
| 4  |              |                 |                                   |   |
| 5  |              |                 |                                   |   |
| 6  |              |                 |                                   |   |
| 7  |              |                 |                                   |   |
| 8  |              |                 |                                   |   |
| 9  |              |                 |                                   |   |
| 10 |              |                 |                                   |   |
| 11 |              |                 |                                   |   |
| 12 |              |                 |                                   |   |
| 13 |              |                 |                                   |   |
| 14 |              |                 |                                   |   |
| 15 |              |                 |                                   |   |
| 16 |              |                 |                                   |   |
| 17 |              |                 |                                   |   |
| 18 |              |                 |                                   |   |
| 19 |              |                 |                                   |   |
| 20 |              |                 |                                   |   |

## 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 document

Trustee recruitment and appointment

See additional notes in Appendix 1

## Objectives and activities

Charitable purposes

The advancement of environmental protection or improvement.  
The advancement of citizenship or community development

Summary of the main activities in relation to these objects

Various meetings throughout the year in the premises with various groups

## APPENDIX 1

### Achievements and performance

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

Made various facilities available to local groups to help with and provide activities in align with the charitable purpose

### Financial review

Brief statement of the charity's policy on reserves

No excess reserves are to be held

Details of any deficit

None

Donated facilities and services (if any)

None

APPENDIX 1

Other optional information

As per excerpt from constitution

The board may at any time appoint any person to be a charity trustee - by way of a resolution passed by majority vote at a board meeting.

19. At the conclusion of the first AGM, one third (to the nearest round number) of the charity trustees shall retire from office; the question of which of them is to retire shall be determined by some random method.

20. At the conclusion of each AGM (other than the first)

1.1. any charity trustees appointed during the period since the preceding AGM (but excluding those re-appointed under clause 22 during that period) shall retire from office;

1.1. out of the remaining charity trustees, one third (to the nearest round number) shall retire from office.

21. The charity trustees to retire under paragraph 20.2 shall be those who have been longest in office since they were last appointed or reappointed; as between persons who were last appointed/re-appointed on the same date, the question of which of them is to retire shall be determined by some random method.

22. A charity trustee who retires from office under clause 19 or 20 at the conclusion of an AGM shall be eligible for re-appointment under clause 18 at the next board meeting.

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

Chair

Treasurer

20-02-2026

20/2/2026