

APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of		Crovie Preservation Society					
Registered charity number		SC015892 as of 13 th Oct 2025 (previously Limited Company – number SC413694)					
On the accounts of the charity for the period		Period start date				Period end date	
		Day	Month	Year		Day	Month
		1	April	2025	to	31	March
							2026
Set out on pages		As provided					(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*] 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**:		<i>B. Hamilton</i>				Date:	6th August 2026
Name:		Bryce Hamilton					
Relevant professional qualification(s) or body (if any):		BAcc (Hons) FCCA					
Address:		The Bothy, Faulds Farm					
		Tandlehill Road, Kilbarchan					
		PA10 2PL					

*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

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**



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	13	October	2025		31	March	2026

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	4,066				4,066	
Legacies					-	
Grants		18,600			18,600	
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	450				450	
					-	
A1 Sub total	4,516	18,600	-	-	23,116	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	4,516	18,600	-	-	23,116	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,557				2,557	
Grants and donations	9,060	18,600			27,660	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs	270				270	
Other	107				107	
					-	
A3 Sub total	11,994	18,600	-	-	30,594	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	11,994	18,600	-	-	30,594	-
Net receipts / (payments)	(7,478)	-	-	-	(7,478)	-
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(7,478)	-	-	-	(7,478)	-



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	April	2025		31	March	2026

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	4,908				4,908	
Legacies					-	
Grants		18,600			18,600	
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	1,309				1,309	
					-	
A1 Sub total	6,217	18,600	-	-	24,817	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	6,217	18,600	-	-	24,817	-
A3 Payments						
Expenses for fundraising activities	622				622	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,557				2,557	
Grants and donations	9,060	18,600			27,660	
Governance costs:					-	
Audit / independent examination	75				75	
Preparation of annual accounts					-	
Legal costs	2,953				2,953	
Insurance	132				132	
Other	122				122	
					-	
A3 Sub total	15,521	18,600	-	-	34,121	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	15,521	18,600	-	-	34,121	-
Net receipts / (payments)	(9,304)	-	-	-	(9,304)	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(9,304)	-	-	-	(9,304)	-

Crovie Preservation Society

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Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	13,115	-	-	-	13,115	
	Surplus / (deficit) shown on receipts and payments account	(7,478)	-			(7,478)	
						-	
						-	
	Cash and bank balances at end of year	5,637	-	-	-	5,637	-
B2 Investments	Details			Fund to which asset belongs		Market valuation to nearest £	Last year to nearest £
				Total		-	-
B3 Other assets	Details			Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
	Middle Car Park				10,000	10,000	
	Donated Propellor				4,500	4,500	
				Total	14,500	14,500	-
B4 Liabilities	Details			Fund to which liability relates		Amount due to nearest £	Last year to nearest £
				Total		-	-
B5 Contingent liabilities	Details			Fund to which liability relates		Amount due (estimate) to nearest £	Last year to nearest £
				Total		-	-
Signed by one or two trustees on behalf of all the trustees	Signature*			Print Name		Date of approval	
	Stephen Rennie			STEPHEN RENNIE		03 August 2026	

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	14,941	-	-	-	14,941	
	Surplus / (deficit) shown on receipts and payments account	(9,304)	-			(9,304)	
						-	
						-	
	Cash and bank balances at end of year	5,637	-	-	-	5,637	-
B2 Investments	Details			Fund to which asset belongs		Market valuation to nearest £	Last year to nearest £
				Total		-	-
B3 Other assets	Details			Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
	Middle Car Park				10,000	10,000	
	Donated Propellor				4,500	4,500	
				Total	14,500	14,500	-
B4 Liabilities	Details			Fund to which liability relates		Amount due to nearest £	Last year to nearest £
				Total		-	-
B5 Contingent liabilities	Details			Fund to which liability relates		Amount due (estimate) to nearest £	Last year to nearest £
				Total		-	-
Signed by one or two trustees on behalf of all the trustees	Signature*			Print Name		Date of approval	
	Stephen Rennie			STEPHEN RENNIE		06 August 2026	

Section C Notes to the Accounts

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

The Crovie Preservation Society SCIO (SC015892) was formed on 13th October 2025, previously being Crovie Preservation Society Limited (Company number SC413694)

Gross receipts from other charitable activities arose from lifetime memberships

Payments relating directly to charitable activities, relate to Scottish Hydro electrical connection costs and Octopus Energy Costs for EV charging facilities. Octopus cost is a deposit to be returned in 26-27.

Also note Scottish Hydro payment (£2,209.20) was reimbursed in full after 31st March 2026 as part of a grant from the Energy Saving Trust for EV charging facilities.

See also Additional Notes

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants	Seawall remedial works	Fordyce	1	18,600
			Total	18,600

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
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	Authority under which paid	£
C3b Trustee remuneration -		X

C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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		Number of trustees	£
C4b Trustee expenses -			X

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

C6 Other information	
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Section C Notes to the Accounts

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

The Crovie Preservation Society SCIO (SC015892) was formed on 13th October 2025, previously being Crovie Preservation Society Limited (Company number SC413694)

Gross receipts from other charitable activities arose from lifetime memberships, book sales etc.

Payments relating directly to charitable activities, relate to Scottish Hydro electrical connection costs and Octopus Energy Costs for EV charging facilities. Octopus cost is a deposit to be returned in 26-27. Other costs include book printing, branding etc.

Also note Scottish Hydro payment (£2,209.20) was reimbursed in full after 31st March 2026 as part of a grant from the Energy Saving Trust for EV charging facilities.

See also Additional Notes

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants	Seawall remedial works	Fordyce	1	18,600
			Total	18,600

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
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	Authority under which paid	£
C3b Trustee remuneration -		X

C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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		Number of trustees	£
C4b Trustee expenses -			X

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

C6 Other information	
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Crovie Preservation Society

SC015892

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	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 £
PayPal donations	89				89	
Penman Calendars Donation	317				317	
Penman Calendars Donation	60				60	
Donation to bank account	50				50	
Donation to bank account	500				500	
Donation to bank account	2,850				2,850	
Donation to bank account	200				200	
Total	4,066	-	-	-	4,066	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Fordyce Grant for Seawall remedial works		18,600	18,600	
Total	-	18,600	18,600	-

3 Gross receipts from other 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 £
Membership Fees	75				75	
Membership Fees	75				75	
Membership Fees	75				75	
Membership Fees	75				75	
Membership Fees	150				150	
Total	450	-	-	-	450	-
TOTAL INCOME					23,116	

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 £
Anderson Strathaern Legal Fees	270				270	
DD Zurich insurance	12				12	
DD ICO (data protection fee)	47				47	
DD Zurich insurance	12				12	
DD Zurich insurance	12				12	
Seawall Repair - Turnbull Services		10,000			10,000	
Seawall Repair - Turnbull Services		8,600			8,600	
Scottish Hydro EV Electrical Connection	2,209				2,209	
Seawall Repair - Turnbull Services	9,060				9,060	
DD Zurich insurance	12				12	
DD Zurich insurance	12				12	
Octopus Energy - EV charging initial payment	347				347	
Total	11,994	18,600	-	-	30,594	-

Crovie Preservation Society

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	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 £
Paypal donations	66				66	
Barrell Donation	131				131	
Paypal donations	54				54	
Donation	250				250	
Paypal donations	46				46	
Barrell Donation	249				249	
Paypal donations	47				47	
PayPal donations	89				89	
Penman Calendars Donation	317				317	
Penman Calendars Donation	60				60	
Donation to bank account	50				50	
Donation to bank account	500				500	
Donation to bank account	2,850				2,850	
Donation to bank account	200				200	
Total	4,908	-	-	-	4,908	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Fordyce Grant for Seawall remedial works		18,600	18,600	
Total	-	18,600	18,600	-

3 Gross receipts from other 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 £
Book sales	104				104	
Book sales	80				80	
Book sales	10				10	
Membership Fees	75				75	
Book sales	16				16	
Book sales	40				40	
Book sales	176				176	
Book sales	80				80	
Membership Fees	75				75	
Membership Fees	75				75	
Book sales	128				128	
Membership Fees	75				75	
Membership Fees	75				75	
Membership Fees	75				75	
Membership Fees	75				75	
Membership Fees	150				150	
Total	1,309	-	-	-	1,309	-

TOTAL INCOME	24,817
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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 £
DD Zurich Insurance	10				10	
Story of Crovie printing	220				220	
Branding costs	182				182	
DD Zurich Insurance	10				10	
DD Zurich Insurance	10				10	
DD Zurich Insurance	10				10	
Aberdeen Considine legal fees	1,190				1,190	
Gift card for accounts reviewer	75				75	
Paypal payment (rectify anomaly)	12				12	
DD Zurich Insurance	10				10	
Gift card for Rev Relf	43				43	
Anderson Strathaern Legal Fees	1,493				1,493	
DD Zurich Insurance	10				10	
Paint	20				20	
Turiff printers	220				220	
DD Zurich Insurance	12				12	
Anderson Strathaern Legal Fees	270				270	
DD Zurich insurance	12				12	
DD ICO (data protection fee)	47				47	
DD Zurich insurance	12				12	
DD Zurich insurance	12				12	
Seawall Repair - Turnbull Services		10,000			10,000	
Seawall Repair - Turnbull Services		8,600			8,600	
Scottish Hvdro EV Electrical Connection	2,209				2,209	
Seawall Repair - Turnbull Services	9,060				9,060	
DD Zurich insurance	12				12	
DD Zurich insurance	12				12	
Octopus Energy - EV charging initial payment	347				347	
Total	15,520	18,600	-	-	34,120	-