

APPENDIX 3



Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Signed:**

Name:

Relevant professional qualification(s) or body (if any):

Address:

Independent examiner's report on the accounts v2							
Charity name CETACEAN RESEARCH & RESCUE UNIT (CRRU)							
Registered charity number SC035473							
Period start date				Period end date			
Day	Month	Year		Day	Month	Year	
01	11	2024	to	31	10	2025	
1-6						(remember to include the page numbers of additional sheets)	

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.

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.

In the course of my examination, no matter has come to my attention

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.

Date:	9 APRIL 2026
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Name:	KIRSTIE WEIR
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Relevant professional qualification(s) or body (if any):	ACCA
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Address:	GOLDWELLS LTD
	GOLDWELLS HOUSE
	GRANGE ROAD
	PETERHEAD, AB42 1WN

*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

CETACEAN RESEARCH AND RESCUE UNIT

SC035473



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	11	2024		31	10	2025

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	21,089				21,089	17,469
Legacies					-	-
Grants	76,500	30,370			106,870	149,089
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	1,064				1,064	4,911
Loan Repaid					-	2,500
A1 Sub total	98,653	30,370	-	-	129,023	173,969
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	2,450
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	2,450
Total receipts	98,653	30,370	-	-	129,023	176,419
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	82,102	3,767			85,869	103,666
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	1,620				1,620	1,440
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
Loan Repaid	5,250				5,250	6,850
A3 Sub total	88,972	3,767	-	-	92,739	111,956
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	65,816
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	65,816
Total payments	88,972	3,767	-	-	92,739	177,772
Net receipts / (payments)	9,681	26,603	-	-	36,284	(1,353)
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	9,681	26,603	-	-	36,284	(1,353)

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	(56,783)	67,602			10,819	12,172
	Surplus / (deficit) shown on receipts and payments account	9,681	26,603			36,284	(1,353)
						-	
	Cash and bank balances at end of year	(47,102)	94,205	-	-	47,103	10,819

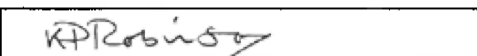

(Agree balances with receipts and payments account(s))

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
Total			-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
	Loan			4,465	
Total			-	4,465	-

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
	Accrued Independent Examiner Fees		1,200	1,200
	Loan			785
Total			1,200	1,985

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
Total			-	-

Signed by one or two trustees on behalf of all the trustees	Signature*	Print Name	Date of approval
		Dr K P Robison	16/04/2026
		Ms Elice Stroud	17/04/2026

CETACEAN RESEARCH AND RESCUE UNIT

SC035473

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 £
DONATIONS	21,089				21,089	17,469
					-	
					-	
					-	
Total	21,089	-	-	-	21,089	17,469

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
THE JOHN LEWIS FOUNDATION NATURE	10,000	10,000	20,000	30,000
BETTY PHILIPS CHARITABLE TRUST	-	-	-	15,000
LUSH CHARITY POT	-	-	-	10,000
BIG GIVE	8,000	7,970	15,970	-
SCOTMID COOP COMMUNITY CONNECT	15,000		15,000	-
JOHN SWIRE 1989 CHARTIABLE TRUST	10,000		10,000	-
GRANTS UNDER £10,000 EACH	33,500	12,400	45,900	94,089
Total	76,500	30,370	106,870	149,089

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 SUBSCRIPTIONS	614				614	376
DELIVERY OF TRAINING COURSES	450				450	4,535
					-	
					-	
					-	
					-	
Total	1,064	-	-	-	1,064	4,911

reference error

reference error

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 £
OFFICE EXPENSES	1,811				1,811	7,824
MOTOR COSTS	11,623				11,623	8,763
BOAT COSTS	15,202				15,202	9,226
FINANCE COSTS	16				16	78
EQUIPMENT AND SUPPLIES	20,409	3,767			24,176	53,370
ADVERTISING	11,566				11,566	8,316
DELIVERY OF TRAINING COURSES	5,673				5,673	5,769
UTILITIES	3,022				3,022	4,095
RENT	12,780				12,780	6,225
					-	
					-	
Total	82,102	3,767	-	-	85,869	103,666

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	21,089				21,089	17,469
Legacies					-	-
Grants	76,500				76,500	55,742
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
buildings					-	-
Rents from land & buildings					-	2,500
Gross receipts from other charitable activities	1,064				1,064	4,911
<i>Sub total</i>	98,653	-	-	-	98,653	80,622
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	2,450
Proceeds from sale of investments					-	-
<i>Sub total</i>	-	-	-	-	-	2,450
<i>Total receipts</i>	98,653	-	-	-	98,653	83,072
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	82,102				82,102	63,106
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	1,620				1,620	1,440
Preparation of annual accounts					-	-
Legal costs					-	-
Loan Repaid	5,250				5,250	6,850
<i>Sub total</i>	88,972	-	-	-	88,972	71,396
Payments relating to asset and investment movements						
Purchases of fixed assets					-	17,999
Purchase of investments					-	-
<i>Sub total</i>	-	-	-	-	-	17,999
<i>Total payments</i>	88,972	-	-	-	88,972	89,395
<i>Net receipts / (payments)</i>	9,681	-	-	-	9,681	(6,323)
Transfers to / (from) funds					-	
<i>Surplus / (deficit) for year</i>	9,681	-	-	-	9,681	(6,323)

Nature and purpose of funds						
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CETACEAN RESEARCH AND RESCUE UNIT

SC035473

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	-
Legacies					-	-
Grants	30,370				30,370	93,347
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					-	-
Sub total	30,370	-	-	-	30,370	93,347
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	30,370	-	-	-	30,370	93,347
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	3,767				3,767	40,560
Grants and donations					-	-
Governance costs					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Sub total	3,767	-	-	-	3,767	40,560
Payments relating to asset and investment movements						
Purchases of fixed assets					-	47,817
Purchase of investments					-	-
Sub total	-	-	-	-	-	47,817
Total payments	3,767	-	-	-	3,767	88,377
Net receipts / (payments)	26,603	-	-	-	26,603	4,970
Transfers to / (from) funds						
Surplus / (deficit) for year	26,603	-	-	-	26,603	4,970
Nature and purpose of funds						

Section C Notes to the Accounts

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

UNRESTRICTED FUNDS MAY BE USED IN ACCORDANCE WITH THE ORGANISATION'S CHARITABLE OBJECTIVES AT THE DISCRETION OF THE TRUSTEES. RESTRICTED FUNDS MAY ONLY BE USED FOR PARTICULAR RESTRICTED PURPOSES WITHIN THE OBJECTS OF THE CHARITY. RESTRICTIONS ARISE WHEN SPECIFIED BY THE DONOR OR WHEN FUNDS ARE RAISED FOR PARTICULAR RESTRICTED PURPOSES.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
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)

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

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

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information