

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	Lyndyis						
	Registered charity number	SC 053041						
	On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year	
	01	01	25		31	12	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*] 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**:	CATRIONA WHITTEN				Date:	30/09/26		
Name:	CATRIONA WHITTEN							
Relevant professional qualification(s) or body (if any):	ICAS							
Address:	4a GLENFINLAS STREET. EDINBURGH EH3 6AQ.							

*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

N/A.

SC



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	25		31	12	25

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	4155				-	10259
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	1618
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	58
					-	
A1 Sub total	4155 -	-	-	-	-	11,936 -
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	4155 -	-	-	-	-	11,936 -
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	1630				-	5796
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	1630 -	-	-	-	-	5796 -
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	1630 -	-	-	-	-	5796 -
Net receipts / (payments)	2525	-	-	-	-	6190 -
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	2525	-	-	-	-	6190

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	6190				-	
	Surplus / (deficit) shown on receipts and payments account	2525				6190	
						-	
						-	
	Cash and bank balances at end of year	8715	-	-	-	6190	-
	(Agree balances with receipts and payments account(s))						

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

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

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities			
	Total	-	-

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

Signed by one or two trustees
on behalf of all the trustees

Signature*

Print Name

Date of
approval

FRASER MCLAREN	FRASER MCLAREN	30/09/16

* Please note - OSCR will accept digital or typed signatures

Section C Notes to the Accounts

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

Funds represent donations from individuals

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Toilercross Primary	11stthuhon	630	
Grantor Primary	"	1000	
Total			1630 -

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

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

Analysis of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total period to nearest £
Donations	9155				-	10259
					-	
					-	
					-	
Total	9155	-	-	-	-	10259

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total first period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	

[illegible][illegible]

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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	9155				-	10259
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	1618
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	58
Sub total	9155	-	-	-	-	11936
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	9155	-	-	-	-	11936
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	1630				-	5796
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	1630	-	-	-	-	5796
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	1630	-	-	-	-	5796
Net receipts / (payments)	2525	-	-	-	-	6190
Transfers to / (from) funds					-	
Surplus / (deficit) for year	2525	-	-	-	-	6190
Nature and purpose of funds						

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Additional analysis (3)

6 Breakdown of restricted funds

N/A

Restricted fund
1 - enter name of
fund belowRestricted fund
2 - enter name of
fund belowRestricted fund
3 - enter name of
fund belowRestricted fund
4 - enter name of
fund belowTotal restricted
fundsTotal restricted
funds last
period

Receipts

Donations					-	
Legacies					-	
Grants					-	
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		-	-	-	-	-

Receipts from asset & investment sales

Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total		-	-	-	-	-
Total receipts		-	-	-	-	-

Payments

Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total		-	-	-	-	-

Payments relating to asset and investment movements

Purchases of fixed assets					-	
Purchase of investments					-	
Sub total		-	-	-	-	-

Total payments**Net receipts / (payments)**

Transfers to / (from) funds

Surplus / (deficit) for year

Nature and purpose of funds