

APPENDIX 3



	Independent examiner's report on the accounts v2						
Report to the trustees/members of	Charity name Jhankar Beats						
Registered charity number	SC046024						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2025	to	31	03	2026
Set out on pages	1						(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>P. Parbhaker</i>				Date:	15.07.2026	
Name:	Puja Parbhaker						
Relevant professional qualification(s) or body (if any):	FCCA(ACCA)1894755						
Address:	1 Blenheim						

Colindale

London

NW9 5NH

*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

An unusually large cash balance was held at the year end due to several funded projects not commencing until later in 2026. These include :-

- BBC Children in Need – £15,000 received in October 2025, for a 52-week project commencing September 2026.
- Weir Charitable Trust – £6,300 received in October 2025, for a 52-week project commencing September 2026.
- The National Lottery Heritage Fund – £58,213 received in July 2025, for a project commencing June 2026.
- Foundation Scotland – Total funding of £16,666 received during August/September 2025, for projects commencing July/August 2026.
- The National Lottery Community Fund – £16,719 received in September 2025, for a 52-week project commencing August 2026.

JHANKAR BEATS (SCIO REG CHARITY NO: SC046024)**Receipts and Payments Account for the year ended 31 March 2026**

	Restricted Funds £	Unrestricted Funds £	Total £
Opening Bank Balance - 01 April 2025	20,479.70	9,052.44	29,532.14
<u>RECEIPTS in the year</u>			
Grant Funding	183,455.30		183,455.30
Fees and Donations		5,682.93	5,682.93
Total Receipts	183,455.30	5,682.93	189,138.23
<u>Less PAYMENTS in the year</u>			
Salary Costs	47,966.56		47,966.56
Premises Hire	18,044.00		18,044.00
Legal, Accounting & Insurance	2,981.55	2,250.00	5,231.55
Event Costs : -			
Catering	4,500.00		4,500.00
Artist & Other Costs	3,715.56		3,715.56
Costumes	3,100.00		3,100.00
Volunteer costs	2,785.30		2,785.30
Admin	1,500.00		1,500.00
Sound	1,500.00		1,500.00
Total Payments	86,092.97	2,250.00	88,342.97
Surplus for the year	97,362.33	3,432.93	100,795.26
Closing Bank Balance 31st March 2026	117,842.03	12,485.37	130,327.40

JHANKAR BEATS (SCIO REG CHARITY NO: SC046024)**Statement of Assets and Liabilities for the year ended 31 March 2026**

	Restricted Funds £	Unrestricted Funds £	Total £
Cash at Bank - 31 March 2026	117,842.03	12,485.37	130,327.40

Subhash Sethy
(SUBHASH SETHY)
on behalf of
Jhankar Beats
15/07/26