APPENDIX 3

OSCR

Scottish Charity Regulator

Independent examiner's report on the accounts V2

Report to the trustees/members of	Charity name KAIMES SPECIAL SCHOOL ASSOCIATION
Registered charity number	SC 026330

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 (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:**	T. Sh	**Date:**	26th May 2026
Name:	TREVOR P SHAW		
Relevant professional qualification(s) or body (if any):	SENIOR MANAGER, RETAIL BANKING, NATWEST GROUP		
Address:	1/4 TOWER WYND, TOWER STREET EDINBURGH EH6 7BA		

*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	

Independent Examiner's Report on the accounts of the Kaimes Special School Association

I report on the accounts of the charity for the year ended 31st March 2026 which are set out in the subsequent pages.

Respective responsibilities of trustees and examiners

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. (s amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 if independent examiner's assessment

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 any audit opinion on the view given by the accounts.

Independent examiner's assessment

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

1. which gives me reasonable cause to believe that 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 regulations 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: Dated:

T. Shaw 26th May 2026

Trevor P Shaw

Relevant Professional Qualifications: Senior Manager, Retail Banking, NatWest Banking Group

Address: 1/4 Tower Wynd, Tower Street, Edinburgh EH6 7BA

Statement of Receipts and Payments for the Year Ended 31st March 2026

	Total 2025/2026
	£
Receipts	
Fund Raising	1,950.14
Grants / Donations	46,957.05
Adjustments	0.00
Total Receipts	48,907.19
Payments	
Charitable Activities	31,737.92
Total Payments	
Profit / Loss for the Year	17,169.27

Statement of Balance at 31st March 2026

	Total 2024/2026
	£
Assets	
Cash at Bank	42,482.38
Petty Cash	2,564.20
Total Assets	45,046.58