APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts V2

Report to the trustees/members of
Charity name: Burntisland Playgroup

Registered charity number
SC014372

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
1	08	2025	**to**	31	07	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

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

Signed: Jean Young **Date:** 2/10/26

Name: JEAN YOUNG

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

Address: 80 MILTON ROAD
LONGBRAE
KY4 9AN

*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 2

Enter charity name below

Enter SC No. below

Burntisland Playgroup

SC014372

OSCR Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date: Day	Month	Year	to	Period end date: Day	Month	Year
	1	8	2025		31	07	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	2,146				2,146	5,412
Legacies					-	
Grants	107,402				107,402	115,037
Receipts from fundraising activities	3,320				3,320	1,785
Gross trading receipts	11,149	37,278			48,427	38,020
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	124,017	37,278	-	-	161,295	160,254
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	124,017	37,278	-	-	161,295	160,254
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	126,785				126,785	116,715
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	60				60	60
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	126,845	-	-	-	126,845	116,775
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	126,845	-	-	-	126,845	116,775
Net receipts / (payments)	(2,828)	37,278	-	-	34,450	43,479
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(2,828)	37,278	-	-	34,450	43,479

APPENDIX 2

Burntisland Playgroup **SC014372**

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	37,552	34,137			71,689	61,886
	Surplus / (deficit) shown on receipts and payments account	(2,828)	3,141			313	9,803
						-	
						-	
	Cash and bank balances at end of year	34,724	37,278	-	-	72,002	71,689
	(Agree balances with receipts and payments account(s))		34,137			34,137	33,676

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

	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	-	x	-

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

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

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
		Mandy Hunter	07 October 2026

Burntisland Playgroup

SC014372

Section C Notes to the Accounts

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

To support the running costs of pre-education playgroup for 3 to 5year olds. To work in partnership with Fife Council Education to provide education through play. Committee are elected yearly through the parent membership with all aims focused on a community led play facility.

C2 Grants

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

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