

APPENDIX 3



Independent examiner's report on the accounts v2

Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period
Set out on pages

Charity name LARBETRT PRE-SCHOOL PLAYGROUP ASSOCIATION						
Registered charity number SC018058						
Period start date			to	Period end date		
Day 01	Month 08	Year 2024		Day 31	Month 07	Year 2025
						(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**:

Date: 23/02/2026

Name:

BRIAN R ALLAN

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

MCIBS
(Member of the Chartered Institute of Bankers in Scotland)

Address:

16 Armour Mews
The Inches
Larbert
FK5 4FF

*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

No information requires disclosure



Receipts and payments accounts							
For the period from	Year			to	Year		
	01	08	2024		31	07	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					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities	✓ 2,858				2,858	
Gross trading receipts	✓ 8,086				8,086	6,402
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	✓ 10,944	-	-	-	10,944	6,402
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	✓ 10,944	-	-	-	10,944	6,402
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	✓ 9,212				9,212	6,335
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	9,212	-	-	-	9,212	6,335
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	9,212	-	-	-	9,212	6,335
Net receipts / (payments)	1,732	-	-	-	1,732	67
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	✓ 1,732	-	-	-	1,732	67

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	✓ 1,123				1,123	✓ 1,056
	Surplus / (deficit) shown on receipts and payments account	✓ 1,732				1,732	✓ 67
						-	
						-	
	Cash and bank balances at end of year	2,855	-	-	-	2,855	✓ 1,123

(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 £
		Total	-	-	-

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

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

* Please note - OSCR will accept digital or typed signatures

