

**Boards for Bairns**

**SC051996**

**Accounts for the year to 30 September 2024**

# Contents

|                                                            | <b>Page</b> |
|------------------------------------------------------------|-------------|
| Appendix 1 – Trustees' Annual Report for the Period        | 3 - 6       |
| Appendix 2 – Receipts and Payments Accounts                | 7 - 12      |
| Appendix 3 – Independent Examiner's Report on the Accounts | 13          |

| Trustees' Annual Report for the period |     |         |      |                 |     |           |      |
|----------------------------------------|-----|---------|------|-----------------|-----|-----------|------|
| Period start date                      |     |         |      | Period end date |     |           |      |
|                                        | Day | Month   | Year |                 | Day | Month     | Year |
| From                                   | 01  | October | 2023 | To              | 30  | September | 2024 |

Reference and administration details

|                                 |                   |
|---------------------------------|-------------------|
| Charity name                    | Boards for Bairns |
| Other names charity is known by |                   |
| Registered charity number       | SC051996          |
| Charity's principal address     |                   |

Names of the charity trustees on date of approval of Trustees' Annual Report

|    | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|--------------|-----------------|-----------------------------------|---------------------------------------------------------------|
| 1  |              |                 |                                   |                                                               |
| 2  |              |                 |                                   |                                                               |
| 3  |              |                 |                                   |                                                               |
| 4  |              |                 |                                   |                                                               |
| 5  |              |                 |                                   |                                                               |
| 6  |              |                 |                                   |                                                               |
| 7  |              |                 |                                   |                                                               |
| 8  |              |                 |                                   |                                                               |
| 9  |              |                 |                                   |                                                               |
| 10 |              |                 |                                   |                                                               |
| 11 |              |                 |                                   |                                                               |
| 12 |              |                 |                                   |                                                               |
| 13 |              |                 |                                   |                                                               |
| 14 |              |                 |                                   |                                                               |
| 15 |              |                 |                                   |                                                               |
| 16 |              |                 |                                   |                                                               |
| 17 |              |                 |                                   |                                                               |
| 18 |              |                 |                                   |                                                               |
| 19 |              |                 |                                   |                                                               |
| 20 |              |                 |                                   |                                                               |

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

| Name | Dates acted if not for whole year |
|------|-----------------------------------|
|      |                                   |
|      |                                   |
|      |                                   |

## Structure, governance and management

Type of governing document

Boards For Bairns was established in September 2022 as an unincorporated Scottish charity and is governed by its own constitution. The charity is directed by the trustees, and they shall be entitled to appoint and remove any individual as a trustee by way of a resolution passed by majority vote at a meeting of the trustees. The trustees may regulate their proceedings as they think fit and a meeting shall be held at least once per year.

Trustee recruitment and appointment

The trustees who served the charity during the period were as follows:



## Objectives and activities

Charitable purposes

Provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

Summary of the main activities in relation to these objects

Collection and distribution of skateboarding equipment.

## APPENDIX 1

### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

The trustees have worked together using online and in person meetings.

The trustees view sustainability as extremely important. For this reason, we made an effort to gather used skateboarding equipment, which we then refurbished and distributed to children under the age of 16 who lack the financial means to purchase a brand new board. In order to gather said materials, we set up donation points at skateboarding events, which were very successful.

Having made a name for itself in the skateboarding community, the charity was in a good position this period with many private donations made by members of the public.

Members assisted in providing skateboarding lessons for children during the period along with organising events.

### Financial review

#### Brief statement of the charity's policy on reserves

The charity intends to always keep £1,000 in reserves to be used in a time of special need.

#### Details of any deficit

The charity does not have a deficit.

#### Donated facilities and services (if any)

## APPENDIX 1

### Other optional information

### Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

*OSCR will accept  
digital or typed  
signatures*

Full name(s)

Position (e.g. Chair) Chair

Date 15 May 2025

## Boards for Bairns

SC051996



| Receipts and payments accounts |                   |         |      |    |                 |           |      |
|--------------------------------|-------------------|---------|------|----|-----------------|-----------|------|
| For the period from            | Period start date |         |      | to | Period end date |           |      |
|                                | Day               | Month   | Year |    | Day             | Month     | Year |
|                                | 01                | October | 2023 |    | 30              | September | 2024 |

## 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 £            |
| <b>A1 Receipts</b>                                            |                    |                  |                            |                           |                            |                         |
| Donations                                                     | 1,005              |                  |                            |                           | 1,005                      | 190                     |
| Legacies                                                      |                    |                  |                            |                           | -                          |                         |
| Grants                                                        |                    |                  |                            |                           | -                          |                         |
| Receipts from fundraising activities                          | 641                |                  |                            |                           | 641                        | 7,189                   |
| Gross trading receipts                                        |                    |                  |                            |                           | -                          |                         |
| Income from investments other than land and buildings         |                    |                  |                            |                           | -                          |                         |
| Rents from land & buildings                                   |                    |                  |                            |                           | -                          |                         |
| Gross receipts from other charitable activities               |                    |                  |                            |                           | -                          |                         |
|                                                               |                    |                  |                            |                           | -                          |                         |
| <b>A1 Sub total</b>                                           | <b>1,646</b>       | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>1,646</b>               | <b>7,379</b>            |
| <b>A2 Receipts from asset &amp; investment sales</b>          |                    |                  |                            |                           |                            |                         |
| Proceeds from sale of fixed assets                            |                    |                  |                            |                           | -                          |                         |
| Proceeds from sale of investments                             |                    |                  |                            |                           | -                          |                         |
| <b>A2 Sub total</b>                                           | <b>-</b>           | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>-</b>                   | <b>-</b>                |
| <b>Total receipts</b>                                         | <b>1,646</b>       | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>1,646</b>               | <b>7,379</b>            |
| <b>A3 Payments</b>                                            |                    |                  |                            |                           |                            |                         |
| Expenses for fundraising activities                           |                    |                  |                            |                           | -                          |                         |
| Gross trading payments                                        |                    |                  |                            |                           | -                          |                         |
| Investment management costs                                   |                    |                  |                            |                           | -                          |                         |
| Payments relating directly to charitable activities           | 1,868              |                  |                            |                           | 1,868                      | 941                     |
| Grants and donations                                          |                    |                  |                            |                           | -                          |                         |
| Governance costs:                                             |                    |                  |                            |                           |                            |                         |
| Audit / independent examination                               |                    |                  |                            |                           | -                          |                         |
| Preparation of annual accounts                                |                    |                  |                            |                           | -                          |                         |
| Legal costs                                                   |                    |                  |                            |                           | -                          |                         |
| Other                                                         |                    |                  |                            |                           | -                          |                         |
|                                                               |                    |                  |                            |                           | -                          |                         |
| <b>A3 Sub total</b>                                           | <b>1,868</b>       | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>1,868</b>               | <b>941</b>              |
| <b>A4 Payments relating to asset and investment movements</b> |                    |                  |                            |                           |                            |                         |
| Purchases of fixed assets                                     |                    |                  |                            |                           | -                          |                         |
| Purchase of investments                                       |                    |                  |                            |                           | -                          |                         |
| <b>A4 Sub total</b>                                           | <b>-</b>           | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>-</b>                   | <b>-</b>                |
| <b>Total payments</b>                                         | <b>1,868</b>       | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>1,868</b>               | <b>941</b>              |
| <b>Net receipts / (payments)</b>                              | <b>(222)</b>       | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>(222)</b>               | <b>6,438</b>            |
| <b>A5 Transfers to / (from) funds</b>                         |                    |                  |                            |                           |                            |                         |
|                                                               |                    |                  |                            |                           | -                          |                         |
| <b>Surplus / (deficit) for year</b>                           | <b>(222)</b>       | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>(222)</b>               | <b>6,438</b>            |

**Section B Statement of balances**

| Categories           | Receipts and payments accounts                             | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|----------------------|------------------------------------------------------------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------|-----------------------------------|
| <b>B1 Cash funds</b> | Cash and bank balances at start of year                    | 6,438                              |                                  |                                            |                                           | 6,438                                | -                                 |
|                      | Surplus / (deficit) shown on receipts and payments account | (222)                              |                                  |                                            |                                           | (222)                                | 6,438                             |
|                      |                                                            |                                    |                                  |                                            |                                           | -                                    |                                   |
|                      |                                                            |                                    |                                  |                                            |                                           | -                                    |                                   |
|                      | Cash and bank balances at end of year                      | 6,216                              | -                                | -                                          | -                                         | 6,216                                | 6,438                             |
|                      | (Agree balances with receipts and payments account(s))     |                                    |                                  |                                            |                                           |                                      |                                   |

|                       | Details | Fund to which asset belongs | Market valuation<br>to nearest £ | Last year<br>to nearest £ |
|-----------------------|---------|-----------------------------|----------------------------------|---------------------------|
| <b>B2 Investments</b> |         |                             |                                  |                           |
|                       |         |                             |                                  |                           |
|                       |         |                             |                                  |                           |
|                       |         |                             |                                  |                           |
|                       |         |                             |                                  |                           |
|                       |         | Total                       | -                                | -                         |

|                        | Details | Fund to which asset belongs | Cost (if available)<br>to nearest £ | Current value (if available)<br>to nearest £ | Last year<br>to nearest £ |
|------------------------|---------|-----------------------------|-------------------------------------|----------------------------------------------|---------------------------|
| <b>B3 Other assets</b> |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         | Total                       | -                                   | -                                            | -                         |

|                       | Details | Fund to which liability relates | Amount due<br>to nearest £ | Last year<br>to nearest £ |
|-----------------------|---------|---------------------------------|----------------------------|---------------------------|
| <b>B4 Liabilities</b> |         |                                 |                            |                           |
|                       |         |                                 |                            |                           |
|                       |         |                                 |                            |                           |
|                       |         |                                 |                            |                           |
|                       |         |                                 |                            |                           |
|                       |         | Total                           | -                          | -                         |

|                                  | Details | Fund to which liability relates | Amount due (estimate)<br>to nearest £ | Last year<br>to nearest £ |
|----------------------------------|---------|---------------------------------|---------------------------------------|---------------------------|
| <b>B5 Contingent liabilities</b> |         |                                 |                                       |                           |
|                                  |         |                                 |                                       |                           |
|                                  |         |                                 |                                       |                           |
|                                  |         | Total                           | -                                     | -                         |

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

Signature\*

Print Name

Date of  
approval

15 May 2025

15 May 2025



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

Unrestricted funds for the purpose of increasing participation in skateboarding, including purchasing skateboarding equipment, funding teaching qualifications, and competition prizes.

[illegible]

|                                 |                                                                                                                                                      |          |
|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <b>C3a Trustee remuneration</b> | 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) | <b>X</b> |
|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|----------|

|                                    | Authority under which paid | £ |
|------------------------------------|----------------------------|---|
| C3b Trustee remuneration - details |                            |   |
|                                    |                            |   |
|                                    |                            |   |
|                                    |                            |   |
|                                    |                            |   |

|                             |                                                                                                                       |          |
|-----------------------------|-----------------------------------------------------------------------------------------------------------------------|----------|
| <b>C4a Trustee expenses</b> | If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b) | <b>X</b> |
|-----------------------------|-----------------------------------------------------------------------------------------------------------------------|----------|

|                                |  | Number of trustees | £ |
|--------------------------------|--|--------------------|---|
| C4b Trustee expenses - details |  |                    |   |
|                                |  |                    |   |
|                                |  |                    |   |
|                                |  |                    |   |
|                                |  |                    |   |

|                                                     | Nature of relationship | Nature of transaction     | Transaction amount (£) | Balance outstanding at period end (£) |
|-----------------------------------------------------|------------------------|---------------------------|------------------------|---------------------------------------|
| C5 Transactions with trustees and connected persons | Chairman               | Reimbursement for postage | 12                     | -                                     |
|                                                     | Chairman               | Reimbursement for postage | 28                     | -                                     |
|                                                     |                        |                           |                        |                                       |
|                                                     |                        |                           |                        |                                       |
|                                                     |                        |                           |                        |                                       |

|                      |  |
|----------------------|--|
| C6 Other information |  |
|----------------------|--|

## Boards for Bairns

SC051996

**Additional analysis (1) Receipts and payments accounts**

## Analysis of receipts and payments

## 1 Donations

|                           | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment funds<br>to nearest £ | Permanent<br>endowment funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last<br>period<br>to nearest £ |
|---------------------------|------------------------------------|----------------------------------|-----------------------------------------------|----------------------------------------------|-----------------------------------------|--------------------------------------|
| Donations from the public | 1,005                              |                                  |                                               |                                              | 1,005                                   | 190                                  |
|                           |                                    |                                  |                                               |                                              | -                                       |                                      |
|                           |                                    |                                  |                                               |                                              | -                                       |                                      |
|                           |                                    |                                  |                                               |                                              | -                                       |                                      |
| <b>Total</b>              | <b>1,005</b>                       | <b>-</b>                         | <b>-</b>                                      | <b>-</b>                                     | <b>1,005</b>                            | <b>190</b>                           |

## 2 Grants

|              | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last<br>period<br>to nearest £ |
|--------------|------------------------------------|----------------------------------|-----------------------------------------|--------------------------------------|
|              |                                    |                                  | -                                       |                                      |
|              |                                    |                                  | -                                       |                                      |
|              |                                    |                                  | -                                       |                                      |
|              |                                    |                                  | -                                       |                                      |
| <b>Total</b> | <b>-</b>                           | <b>-</b>                         | <b>-</b>                                | <b>-</b>                             |

## 3 Gross receipts from other charitable activities

|                              | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment funds<br>to nearest £ | Permanent<br>endowment funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last<br>period<br>to nearest £ |
|------------------------------|------------------------------------|----------------------------------|-----------------------------------------------|----------------------------------------------|-----------------------------------------|--------------------------------------|
| Fundraisers - Ticket sales   | 641                                |                                  |                                               |                                              | 641                                     |                                      |
| Fundraisers - Sponsored walk |                                    |                                  |                                               |                                              | -                                       | 7,189                                |
|                              |                                    |                                  |                                               |                                              | -                                       |                                      |
|                              |                                    |                                  |                                               |                                              | -                                       |                                      |
|                              |                                    |                                  |                                               |                                              | -                                       |                                      |
|                              |                                    |                                  |                                               |                                              | -                                       |                                      |
|                              |                                    |                                  |                                               |                                              | -                                       |                                      |
| <b>Total</b>                 | <b>641</b>                         | <b>-</b>                         | <b>-</b>                                      | <b>-</b>                                     | <b>641</b>                              | <b>7,189</b>                         |

## 4 Payments relating directly to charitable activities

|                           | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment funds<br>to nearest £ | Permanent<br>endowment funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last<br>period<br>to nearest £ |
|---------------------------|------------------------------------|----------------------------------|-----------------------------------------------|----------------------------------------------|-----------------------------------------|--------------------------------------|
| Equipment - Skateboarding | 930                                |                                  |                                               |                                              | 930                                     | 941                                  |
| Postage                   | 159                                |                                  |                                               |                                              | 159                                     |                                      |
| Postage Supplies          | 26                                 |                                  |                                               |                                              | 26                                      |                                      |
| Donation Bin              | 17                                 |                                  |                                               |                                              | 17                                      |                                      |
| Training                  | 721                                |                                  |                                               |                                              | 721                                     |                                      |
| Competition Prizes        | 15                                 |                                  |                                               |                                              | 15                                      |                                      |
|                           |                                    |                                  |                                               |                                              | -                                       |                                      |
|                           |                                    |                                  |                                               |                                              | -                                       |                                      |
|                           |                                    |                                  |                                               |                                              | -                                       |                                      |
|                           |                                    |                                  |                                               |                                              | -                                       |                                      |
| <b>Total</b>              | <b>1,868</b>                       | <b>-</b>                         | <b>-</b>                                      | <b>-</b>                                     | <b>1,868</b>                            | <b>941</b>                           |

## Boards for Bairns

SC051996

## Additional analysis (2)

## Receipts and payments accounts

## 5 Breakdown of unrestricted funds

|                                                            | Unrestricted fund 1 - enter sums of fund below | Unrestricted fund 2 - enter sums of fund below | Unrestricted fund 3 - enter sums of fund below | Unrestricted fund 4 - enter sums of fund below | Total unrestricted funds | Total unrestricted funds last period |
|------------------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|--------------------------|--------------------------------------|
| <b>Receipts</b>                                            |                                                |                                                |                                                |                                                |                          |                                      |
| Donations                                                  | 1,005                                          |                                                |                                                |                                                | 1,005                    | 190                                  |
| Legacies                                                   |                                                |                                                |                                                |                                                | -                        |                                      |
| Grants                                                     |                                                |                                                |                                                |                                                | -                        |                                      |
| Receipts from fundraising activities                       | 641                                            |                                                |                                                |                                                | 641                      | 7,189                                |
| Gross trading receipts                                     |                                                |                                                |                                                |                                                | -                        |                                      |
| Income from investments other than land and buildings      |                                                |                                                |                                                |                                                | -                        |                                      |
| Rents from land & buildings                                |                                                |                                                |                                                |                                                | -                        |                                      |
| Gross receipts from other charitable activities            |                                                |                                                |                                                |                                                | -                        |                                      |
| <b>Sub total</b>                                           | <b>1,646</b>                                   | -                                              | -                                              | -                                              | <b>1,646</b>             | <b>7,379</b>                         |
| <b>Receipts from asset &amp; investment sales</b>          |                                                |                                                |                                                |                                                |                          |                                      |
| Proceeds from sale of fixed assets                         |                                                |                                                |                                                |                                                | -                        |                                      |
| Proceeds from sale of investments                          |                                                |                                                |                                                |                                                | -                        |                                      |
| <b>Sub total</b>                                           | -                                              | -                                              | -                                              | -                                              | -                        | -                                    |
| <b>Total receipts</b>                                      | <b>1,646</b>                                   | -                                              | -                                              | -                                              | <b>1,646</b>             | <b>7,379</b>                         |
| <b>Payments</b>                                            |                                                |                                                |                                                |                                                |                          |                                      |
| Expenses for fundraising activities                        |                                                |                                                |                                                |                                                | -                        |                                      |
| Gross trading payments                                     |                                                |                                                |                                                |                                                | -                        |                                      |
| Investment management costs                                |                                                |                                                |                                                |                                                | -                        |                                      |
| Payments relating directly to charitable activities        | 1,868                                          |                                                |                                                |                                                | 1,868                    | 941                                  |
| Grants and donations                                       |                                                |                                                |                                                |                                                | -                        |                                      |
| Governance costs:                                          |                                                |                                                |                                                |                                                | -                        |                                      |
| Audit / independent examination                            |                                                |                                                |                                                |                                                | -                        |                                      |
| Preparation of annual accounts                             |                                                |                                                |                                                |                                                | -                        |                                      |
| Legal costs                                                |                                                |                                                |                                                |                                                | -                        |                                      |
| <b>Sub total</b>                                           | <b>1,868</b>                                   | -                                              | -                                              | -                                              | <b>1,868</b>             | <b>941</b>                           |
| <b>Payments relating to asset and investment movements</b> |                                                |                                                |                                                |                                                |                          |                                      |
| Purchases of fixed assets                                  |                                                |                                                |                                                |                                                | -                        |                                      |
| Purchase of investments                                    |                                                |                                                |                                                |                                                | -                        |                                      |
| <b>Sub total</b>                                           | -                                              | -                                              | -                                              | -                                              | -                        | -                                    |
| <b>Total payments</b>                                      | <b>1,868</b>                                   | -                                              | -                                              | -                                              | <b>1,868</b>             | <b>941</b>                           |
| <b>Net receipts / (payments)</b>                           | <b>(222)</b>                                   | -                                              | -                                              | -                                              | <b>(222)</b>             | <b>6,438</b>                         |
| <b>Transfers to / (from) funds</b>                         |                                                |                                                |                                                |                                                | -                        |                                      |
| <b>Surplus / (deficit) for year</b>                        | <b>(222)</b>                                   | -                                              | -                                              | -                                              | <b>(222)</b>             | <b>6,438</b>                         |

## Nature and purpose of funds

Unrestricted funds for the purpose of increasing participation in skateboarding, including purchasing skateboarding equipment, funding teaching qualifications, and competition prizes.

## Boards for Bairns

SC051996

## Additional analysis (3)

## Receipts and payments accounts

## 6 Breakdown of restricted funds

|                                                            | Restricted fund<br>1 - enter name of<br>fund below | Restricted fund<br>2 - enter name of<br>fund below | Restricted fund<br>3 - enter name of<br>fund below | Restricted fund<br>4 - enter name of<br>fund below | Total restricted<br>funds | Total restricted<br>funds last<br>period |
|------------------------------------------------------------|----------------------------------------------------|----------------------------------------------------|----------------------------------------------------|----------------------------------------------------|---------------------------|------------------------------------------|
| <b>Receipts</b>                                            |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| 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            |                                                    |                                                    |                                                    |                                                    | -                         |                                          |
| <b>Sub total</b>                                           | -                                                  | -                                                  | -                                                  | -                                                  | -                         | -                                        |
| <b>Receipts from asset &amp; investment sales</b>          |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| Proceeds from sale of fixed assets                         |                                                    |                                                    |                                                    |                                                    | -                         |                                          |
| Proceeds from sale of investments                          |                                                    |                                                    |                                                    |                                                    | -                         |                                          |
| <b>Sub total</b>                                           | -                                                  | -                                                  | -                                                  | -                                                  | -                         | -                                        |
| <b>Total receipts</b>                                      | -                                                  | -                                                  | -                                                  | -                                                  | -                         | -                                        |
| <b>Payments</b>                                            |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| 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                                                |                                                    |                                                    |                                                    |                                                    | -                         |                                          |
|                                                            |                                                    |                                                    |                                                    |                                                    | -                         |                                          |
| <b>Sub total</b>                                           | -                                                  | -                                                  | -                                                  | -                                                  | -                         | -                                        |
| <b>Payments relating to asset and investment movements</b> |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| Purchases of fixed assets                                  |                                                    |                                                    |                                                    |                                                    | -                         |                                          |
| Purchase of investments                                    |                                                    |                                                    |                                                    |                                                    | -                         |                                          |
| <b>Sub total</b>                                           | -                                                  | -                                                  | -                                                  | -                                                  | -                         | -                                        |
| <b>Total payments</b>                                      | -                                                  | -                                                  | -                                                  | -                                                  | -                         | -                                        |
| <b>Net receipts / (payments)</b>                           | -                                                  | -                                                  | -                                                  | -                                                  | -                         | -                                        |
| <b>Transfers to / (from) funds</b>                         |                                                    |                                                    |                                                    |                                                    | -                         |                                          |
| <b>Surplus / (deficit) for year</b>                        | -                                                  | -                                                  | -                                                  | -                                                  | -                         | -                                        |

## Nature and purpose of funds

|  |
|--|
|  |
|--|

# APPENDIX 3



| Independent examiner's report on the accounts <span style="float: right;">V2</span> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |         |      |              |                 |                                                             |      |
|-------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|------|--------------|-----------------|-------------------------------------------------------------|------|
| <b>Report to the trustees/members of</b>                                            | Boards for Bairns                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |         |      |              |                 |                                                             |      |
| <b>Registered charity number</b>                                                    | SC051996                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |         |      |              |                 |                                                             |      |
| <b>On the accounts of the charity for the period</b>                                | Period start date                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |         |      |              | Period end date |                                                             |      |
|                                                                                     | Day                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Month   | Year |              | Day             | Month                                                       | Year |
|                                                                                     | 01                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | October | 2023 | to           | 30              | September                                                   | 2024 |
| <b>Set out on pages</b>                                                             | 7 to 12                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |         |      |              |                 | (remember to include the page numbers of additional sheets) |      |
| <b>Respective responsibilities of trustees and examiner</b>                         | <p>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.</p>                                                                                                                                                            |         |      |              |                 |                                                             |      |
| <b>Basis of independent examiner's statement</b>                                    | <p>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.</p>                                                                                                       |         |      |              |                 |                                                             |      |
| <b>Independent examiner's statement</b>                                             | <p>In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:</p> <ol style="list-style-type: none"> <li>1. 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</li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol> |         |      |              |                 |                                                             |      |
| <b>Signed:</b>                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |         |      | <b>Date:</b> | 26/6/23         |                                                             |      |
| <b>Name:</b>                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |         |      |              |                 |                                                             |      |
| <b>Relevant professional qualification(s) or body (if any):</b>                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |         |      |              |                 |                                                             |      |
| <b>Address:</b>                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |         |      |              |                 |                                                             |      |