APPENDIX 3

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Office of the Scottish **Charity Regulator**

Independent examiner's report on the accounts V2

Report to the trustees/members of: Cheeky Monkeys

Registered charity number: SC046793

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	04	2025	**to**	31	03	2026

Set out on pages: 1 page (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. 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 Charities Accounts (Scotland) Regulations 2006. 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 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: Louise Patterson-Coltman **Date**: 01 10 2026

Name: LOUISE PATTERSON-COLTMAN

Relevant professional qualification(s) or body (if any): PREMISES SUPPORT MANAGER NHS BORDERS

Address: 8 ROBERTON PLACE
HAWICK
TD9 0BS

*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.

Cheeky Monkeys Annual Accounts Report 01/04/2025-31/03/2026

Opening balance £31,612.95

Income	2025/2026	2024/25
Sales	£122,478.98	£86,935.71
Easy Fundraising	£59.86	
Open day	£250.00	
Scratchcard Fundraiser	£606.00	
Muirhall	£1,000.00	
Lucky Squares		£40.00
milk scheme	£567.45	£640.79
Police Donation	£300.00	
Brightstart bf grant	£1,890.00	
Amazon smile		£8.99
Easter Egg Guess		£60.50
Total Income	£127,152.29	£87,685.99
Expenditure		
Wages	£81,481.24	£73,580.46
HMRC	£5,602.62	£431.70
Pensions	£2,389.73	£1,647.04
Accountant	£939.02	£931.02
Sundry	£4,650.00	£4,650.00
Parent Reimbursement	£211.00	
Bank card payment	£6,274.17	£3,135.23
Total Expenditure	£101,547.78	£84,375.45
Total difference	£25,604.51	£3,310.54

Closing balance £57,217.46

I certify these accounts have been independantly examined and approved

Name LOUISE G PATTERSON-COLTMAN

Signed LouiseGPattersonColtman

Position PREMISES SUPPORT MANAGER

Date 01/10/2026

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OSCR

Office of the Scottish **Charity Regulator**

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	04	2025	To	31	03	2026

Reference and administration details

Charity name	Cheeky Monkeys
Other names charity is known by	
Registered charity number	**SC046793**
Charity's principal address	Wilton Primary School
	Wellfield Road
	Hawick
	Postcode TD9 7EN

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	Fiona Richardson	Chairperson		
2	Sarah Brodie	Treasurer		
3	Lynn Ramage	Secretary		
4	Johanna Holland	Trustee		
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

APPENDIX 1

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

Registered Scottish Charitable Incorporated Organisation
Signed & accepted constitution

Trustee recruitment and appointment

Trustees elected at AGM
Trustees would submit written resignation to allow notice period to allow for new trustee to be found.
To allow continuity, included in our constitution is a clause that staff members can be trustees but not able to vote on staffing issues and only attend meetings if proper ratios of parent trustees are present.

Objectives and activities

Charitable purposes

To Promote the care, well-being and education of children

To promote the provision of facilities for the recreation and other leisure time occupation of children in the interest of social welfare with the object of improving their conditions of life.

To advance the education and training of such persons providing such care and education recreational facilities.

To provide high quality childcare facilities and social interactions for children from the catchment of Hawick and surrounding areas.

Summary of the main activities in relation to these objects

Provide care and nurture to the children enrolled with us.
Provide various learning opportunities using many different resources
Provide opportunities for staff to attend training
Promote our services to all local schools

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period	Very busy holiday clubs- especially summer Increase in breakfast and after school care sessions Various fundraisers Donations from local sources

Financial review

Brief statement of the charity's policy on reserves	Enough reserves to cover 3 month of staff wages
Details of any 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)	L Ramage.	Fiona Richardson.
Full name(s)	Lynn Ramage	Fiona Richardson
Position (e.g. Chair)	Manager / Secretary	Chairperson
Date	4/11/2026.	4/11/2026.

OSCR
Office of the Scottish Charity Regulator

Cheeky Monkeys

Enter SC No. below

SC046793

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2025		31	03	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	-				927	641
Legacies						
Grants					2,890	
Receipts from fundraising activities					856	109
Gross trading receipts					122,479	86,936
Income from investments other than land and buildings						
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	-	-	-	-	127,152	87,686
					error	
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	127,152	87,686
					error	
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					101,548	84,375
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	-	-	-	-	101,548	84,375
					error	
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	101,548	84,375
					error	
Net receipts / (payments)	-	-	-	-	25,605	3,311
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	25,605	3,311
					error	

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					31,613	28,302
	Surplus / (deficit) shown on receipts and payments account					25,605	3,311
						-	
						-	
	Cash and bank balances at end of year	-	-	-	-	57,217	31,613
	(Agree balances with receipts and payments account(s))						

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

	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	-	-	-

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

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

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
	L Ramage	Lynn Ramage	4/11/26
	Fiona Richardson	Fiona Richardson	4/11/26

Section C Notes to the Accounts

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

C2 Grants

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

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)	x

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

- SC046793

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	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 £
Easy Fundraising					60	
Nursery milk					567	641
Parents						101
police donation					300	
Amazon Smile						9
Total	-	-	-	-	927	751
	-	-	-	-	reference	reference

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Muirhall			1,000	
Brightstart bf grant			1,890	
Total	-	-	2,890	-
	-	-	-	-

3 Gross receipts from other charitable activities

	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 £
Lucky Suqares						40
scratchcards					606	
Easter Egg Guess						61
open day					250	
Total	-	-	-	-	856	101
	-	-	-	-	reference error	reference error

4 Payments relating directly to charitable activities

	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 £
income from parents					122,479	86,936
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	122,479	86,936
	-	-	-	-	reference error	reference error