PLATEAU PERSPECTIVES SCOTLAND (SC 036202)
ACCOUNT FOR THE YEAR ENDED 31 MARCH 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PLATEAU PERSPECTIVES SCOTLAND

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 6 to 11.

Respective Responsibilities of the Trustees and Examiners

The Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine and report on the accounts 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 (as amended). 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 seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

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

1 Which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- To prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

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.

Independent Examiner

Rev Hilary Gardner
Cayman Lodge
Wester Kincardine Hill
Ardgay
IV24 3DJ

Signed H.M. Gardner.

Date:

27 July 2026.