

Mittonduff Pre-School Group.

SC026799

Report of the Independent Examiner

Respective responsibilities of trustees and examiner.

The charity trustees consider that an independent examination is needed under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005. It is my responsibility to examine 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

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 subsequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

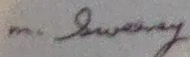
In the course of my examination of the Receipts and Payments Statement for the year ended 31st July 2025, no matter has come to my attention.

1. which gives me reasonable cause to believe that in any material respect:

- accounting records have not been kept 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.



Margaret Sweeney

Retired Personal Banker Royal Bank of Scotland

9 Newfield Road

Elgin

IV30 4DA

Dated 8th April 2026