Independent Examiner's Report

Independent Examiner's Report to the Management Committee of The Stirling and District Society of Organists.

I report on the accounts of the charity for the year ended 31st December, 2025 which are set out on the following pages.

Respective responsibilities of the management committee and examiner

The charity's management committee is 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. The charity's management committee considers that the audit requirement of Regulation 10(1) (d) of the Accounts Regulation 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 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 included 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

..... FCPFA ..... Independent Examiner

...10th October 2026.....