

APPENDIX 3



**Report to the
trustees/members of**

**Registered charity
number**

**On the accounts of the
charity for the period**

Set out on pages

Independent examiner's report on the accounts v2						
Charity name Age Concern Hurford						
Registered charity number SC006977						
Period start date				Period end date		
Day	Month	Year	to	Day	Month	Year
1	April	2025		31	March	2026
						(remember to include the page numbers of additional sheets)

**Respective
responsibilities of
trustees and examiner**

**Basis of independent
examiner's statement**

**Independent examiner's
statement**

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.

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.

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

Signed: Allison Speirs
Name: ALLISON SPEIRS

Date: 30/4/26

**Relevant professional
qualification(s) or body
(if any):**

Address: 86 Wallacetown Avenue
Kilmarnock
KA3 6DS

*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.