

Independent Examiner's Report to the Trustees of Moredun Community Association

I report on the accounts of Moredun Community Association for the year ended 31 March 2026 which are set out on the accompanying page.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 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 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.

Independent examiner's statement

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

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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006; and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006,

have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Lesley-Ann Divine

Relevant professional qualification/professional body: ICAS

Moredun Community Association

Statement of Receipts and Payments for year 2026

	2025/2026	Interest
Income		
Grants		
Income from investments (bank interest)	£ 85.72	£22.40 inferred as bank interest based on reconciliation between July and December balances
TOTAL	£ -	£ 85.72
Expenditure		
Charitable activities		
Group Meal agreed by committee	324.87	
TOTAL	£ 324.87	
Surplus/deficit for year	-£ 239.15	
Statement of balances for the year		
Cash and bank at start of year	8378.24	
Surplus/deficit	-£ 239.15	
Libertus Held Money	£ -	
Balance at end of year	£8,139.09	

Liabilities
Now do not hold building in Moredun. Free rent at Libertus Services.

Approved by the charity trustees and signed on their behalf

Secretary
Chairperson
LESLEY-ANN DEVINE - AUDITOR