

**INDEPENDENT EXAMINER'S REPORT FOR THE
YEAR ENDED 31ST DECEMBER 2025**

**INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF THE OLD SMIDDY STRACHUR
MUSEUM SOCIETY. CHARITY SCO22780**

I report on the accounts of the charity for the year ended 31st December 2025.

Respective Responsibilities for Trustees and Examiner.

The Charity's Trustees are responsible for the preparation of The accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 ("the 2005 Act") And the Charities Accounts (Scotland) Regulations 2006 (as Amended) ("the 2006 Regulations"). The Charity's Trustees consider that the audit requirement of Regulation 10 (1) (d) of the 2006 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

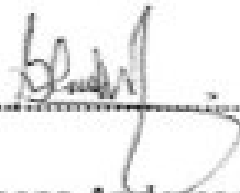
My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination included a Review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeks explanation from the Trustees concerning 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 connection with my examination, no matter has come to my attention, which gives me reasonable cause to believe that, in any material respect, the requirements have not been met:-

- (a) To keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of The 2006 Regulations, and
- (b) To prepare accounts which accord with the Accounting records and comply with Regulation 9 of the 2006 Regulations, or
- (c) To which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed.....



Name: Ms Sheena Anderson (Retired Administrator)

Address: Seann Darach, Leanach, Strathlachlan,
Argyll, PA27 8DB

Date: 20/02/26