

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the
trustees/members of

Charity name

Royal Air Forces Ass - Shetland Brch

Registered charity
number

SC 037855

On the accounts of the
charity for the period

Period start date

Day Month Year
01 01 2025 to

Period end date

Day Month Year
31 12 2025

Set out on pages

One to Six

(remember to include the page
numbers of additional sheets)

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) 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.

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 ~~[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

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.

Signed**:

Date:

5th February 2026

Name:

Stephen William Tulloch

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

Dip FS

Address:

3 Ronald Street
Lerwick
Shetland
ZE1 0BQ

*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.

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