

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name

ARRAN COMMUNITY LAND INITIATIVE

Registered charity number

SC 043886

On the accounts of the charity for the period

Period start date

Day

Month

Year

01

04

2024

to

Period end date

Day

Month

Year

31

03

2025

Set out on pages

(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**:

Name:

MRS PAULINE REID

Date:

13-11-25

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

INTERNATIONAL ASSOCIATION OF BOOK-KEEPERS (I.A.B.)

Address:

FINANCIAL MANAGEMENT SERVICES
10 SPRINGBANK TERRACE
BRODICK, ISLE OF ARRAN
KA27 8BB

*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.

** OSCR will accept digital or typed signatures

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

A C L I Accounts Audit for Year 2024 - 2025
as prepared by Mrs Pauline Reid of Financial Management Services

CO-OPERATIVE BANK
STATEMENT
PG
OPENING BALANCE FROM:

Acct No. 6566 9994
S/C 08-92-99
OUT

IN

STMNT PAGE
CLOSING BAL

ACCOUNTING
PERIOD TO:-

£ 7,658.82

31/03/2024

102	£	94.58	£	193.00	£	7,757.24	10-Apr
103	£	577.81	£	323.00	£	7,502.43	10-May
104	£	447.16	£	323.00	£	7,378.27	10-Jun
105	£	338.88	£	273.00	£	7,312.39	10-Jul
106	£	326.91	£	163.00	£	7,148.48	10-Aug
107	£	716.88	£	729.00	£	7,160.60	10-Sep
108	£	133.87	£	363.00	£	7,389.73	10-Oct
109	£	315.88	£	433.00	£	7,506.85	10-Nov
110	£	266.43	£	643.00	£	7,883.42	10-Dec
111	£	119.24	£	253.00	£	8,017.18	10-Jan
112	£	1,387.14	£	253.00	£	6,883.04	10-Feb
113	£	1,193.66	£	474.10	£	6,163.48	10-Mar
114	£	511.51	£	97.50	£	5,749.47	31-Mar

	EXPENSES PAID	INCOME RECEIVED	OPENING BALANCE	CLOSING BALANCE
BANK TRANSACTION	£ 6,429.95	£ 4,520.60	£ 7,658.82	£ 5,749.47
P & L YR 2024 - 2025	£ 6,430	£ 5,970		-£ 1,909.35
TRUSTEE FIGURES				-£ 460
DIFF	-£ 0	-£ 1,449		-£ 1,449
SIAC GRANTS + INTEREST		£ 1,786.37		£ 1,450
INTEREST SAVINGS ACCOUNT EXP		-£ 336.00		
DIFF AFTER NON-BANK INPUT	-£ 0	£ 1	Final Trial Balance Diff	£ 1

NB: All difference LESS or MORE the £1.00 have been rounded up or down accordingly and therefore dismissed for the purpose of this Audit.

INTEREST SAVINGS ACCOUNT
CLOSING BALANCE

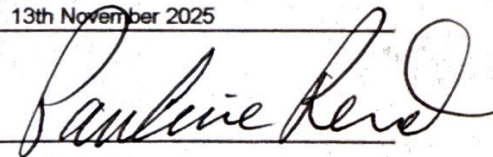
£ 3,336.51

cash in bank
£ 9,085.98

Audit correct & completed on:

13th November 2025

Signed:



Printed

Mrs Pauline Reid MIAB

Professional Body:

International Association of Book-keepers

Membership No.

191808

Address:

Financial Management Services

10 Springbank Terrace, BRODICK

Isle of Arran KA27 8BB