

Details 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.

In the course of my examination, no matter has come to my attention, other than that stated below:

1. Which gives me reasonable cause to believe that in any material respect the requirements: a. to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and b. 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 proper understanding of the accounts to be reached.

The matters that have come to my attention are:

1. That the charity needs to create a policy on reserves
2. Bank account controls should be enhanced to ensure dual authorisation of payments from the bank accounts.

Signed: **Ian Anderson**



Date: **26th April 2026**

Name: **Ian Anderson (ACMA, CGMA)** Address: **2 Linwood Ave, Clarkston, Glasgow, G76 8DA**