

APPENDIX 3



Independent examiner's report on the accounts

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Report to the trustees/members of
 Registered charity number
 On the accounts of the charity for the period
 Set out on pages

Charity name
 CALLANDER HERITAGE SOCIETY
 SC 048099
 Period start date
 Day 1 Month 3 Year 24 to Day 28 Month 2 Year 25
 Period end date
 (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. 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 Charities Accounts (Scotland) Regulations 2006. 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 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. [REDACTED] attention should be drawn in order to enable a proper [REDACTED] to be reached.

Signed:

Name:

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

Address:

Date: 20/11/25

*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.

CALLANDER HERITAGE SOCIETY OSCR No. SC048099

Income & Expenditure Statement 1 March 2024 to 28 February 2025

Donations 1: Op Bank bal 1/3/2024	4,312.85
Donations 2: Op P/C bal 1/3/2024	1,606.87
	<u>5,919.72</u>

Receipts

Membership	795.00
Book/leaflet Sales	0.00
Grants/Project funding	0.00
Donations/visitors	300.00
Total funds received:	<u>1,095.00</u>

Payments

Project Costs	999.96
Talk Expenses/Hall	618.54
Gift Vouchers/Speaker fees/Gratuities	16.50
Photocopying & Administration costs	29.23
Total payments made:	<u>1,664.23</u>

Bank/cash Balance as at 28 Feb 25	<u><u>5,350.49</u></u>
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Funds as at 28 February 2025 Represented by:

Bank of Scotland per Bank State 28/2/25	3,312.89
Petty cash as at 28/2/25	537.60
Funds Held by [REDACTED] 28/2/25	1,500.00
Total Bank and Cash reserves 28/2/2025	<u><u>5,350.49</u></u>

Signed on behalf of Callander Heritage Society

[REDACTED] Callander Heritage Society Treasurer

[REDACTED]

[REDACTED]

Date: 20/11/25

Independent Examiners Statement

I have reviewed, without carrying out an audit, the above financial statements prepared from the accounting records of Callander Heritage Society and confirm them to be in accordance therewith [REDACTED]

[REDACTED]

Date: 20/11/2025