

## **Independent Examiner's Report**

Report to the members of Olivers Army.

On the accounts for the year ended 5 April 2025

### **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) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10 (1) (a) to (c) of the 2006 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.

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.

- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations.

have not been met, or

to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Lomond Accountants Ltd



Date: 14/9/25

OLIVERS ARMY  
INCOME & EXPENDITURE ACCOUNT  
Y/E 5TH APRIL 2025

**INCOME.**

GRANTS	45000	
TRAINING	33700	
MISCELLANEOUS	3312	
		82012

**EXPENDITURE**

POSTAGES ETC	2437	
TRAINING	17337	
CENTRE	33923	
MISCELLANEOUS	11244	
		64941
SURPLUS FOR YEAR		17071

OLIVERS ARMY  
BALANCE SHEET  
Y/E 5TH APRIL 2025

MOTOR VEHICLES	6190	
BANK BALANCE	12766	
		18956
FINANCE BY		
OP BALANCE	1885	
SURPLUS	17071	
		18956

ALEXANDRIA

LOMOND ACCOUNTANTS LTD  
23.9.25

NOTES  
Y/E 5TH APRIL 2025  
INCOME

**GRANTS**

SPAR	10000	
SECOND CHANCE	35000	
		45000

**TRAINING**

27764	
4026	
1910	
	33700

**MISCELLANEOUS**

JUST GIVING	193	
CC CREDITS	2752	
DONATION	262	
FUND RAISING	180	
XMAS PARTY	230	
REFUNDS	-305	
		3312

**TRAINING**

ASSESSMENT	8200	
PUB ACCESS	1600	
TRAINING	60	
KENNEL CLUB	626	
DOG TRAINING	52	
JACKETS	3681	
ASSISTANCE DOGS	1020	
EXEC AWARDS	1400	
RE-EMPLOY	698	
		17337

Sheet2

**CENTRE**

GENERAL	12190
TELEPHONE	931
MISCELLANEOUS	15
RENT ETC	18206
INSURANCE	853
WEBSITE ETC	1728

33923

**MISCELLANEOUS**

FUEL	2545
EVENT BRANDING	1487
TRAVEL	2114
CAR INSURANCE	2507
CAR REPAIRS	1875
ROAD TAX	330
RAC	386

11244