

APPENDIX 3

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts v2						
Report to the trustees/members of Registered charity number On the accounts of the charity for the period		Stoneyholm Mill Trust SCIO						
		SC049361						
		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
	1	July	2024	to	30	June	2025	
Respective responsibilities of trustees and examiner		<p>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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44) (1)(c) of the 2005 Act and to state whether particular matters have come to my attention.</p>						
Basis of independent examiner's statement		<p>My examination is carried out in accordance with Regulation 11 of the 2006 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.</p>						
Independent examiner's statement		<p>In connection with my examination, no matter has come to my attention:</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that, in any material respect, the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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. 						
Signed:		Susan Manson			Date:	25/03/2026		
Name:		Susan Manson						
Relevant professional qualification(s) or body (if any):		A.C.I.E (Receipts & Payments)						
Address:		27 Vernon Street						
		Saltcoats						
		KA21 5HE						

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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**