

# Swinton Community Hub (SCIO)

Scotland · Charity number SC052998

## Details

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Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2023-12-08
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address**  
Beech House  
1 Main Street  
Swinton  
Duns  
Berwickshire  
TD11 3JJ

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of citizenship or community development', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

**What the charity does:** To purchase Swinton Kirk as a community asset and to provide facilities for the use of the community with the aim of promoting community cohesion and individual and collective wellness.

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** 3 The organisation's purposes are: 3.1 To secure the establishment, maintenance and management of a Community Centre for the benefit of residents in the said area, without discrimination on political, religious, or other grounds, by providing facilities for education, social welfare and recreation, with the object of improving the quality of life for persons in the said area and particularly for those in special need of such facilities by reason of age, youth and other circumstances. 3.2 To secure the ownership of Swinton Parish Church as a Community Asset for the benefit of the Community of Swinton and surrounding area, with a view to providing facilities for the advancement of religion, health, arts, heritage, culture, the promotion of equality and diversity and any other purpose that may reasonably be regarded as analogous to any of the preceding purposes. 3.3 To secure future developments of the community in partnership with appropriate authorities and agencies which will be beneficial to the residents within the area covered by Swinton & Ladykirk Community Council with a view to the advancement of citizenship or community development.

## Geography

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- **Main operating location:** Scottish Borders
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-12-31	£3,279	£1,318	-	0
2024-12-31	£9,727	£7,269	-	0

**Swinton Community Hub (SCIO)**

Scotland - Charity number SC052998

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# Accounts

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Trustees Annual Report including  
Annual Receipts & Payments Accounts

for

Swinton Community Hub SCIO  
for the period

1<sup>ST</sup> January 2025 to 31<sup>st</sup> December 2025

Scottish Charity No: SC052998

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## Reference & Administrative Information

**Charity Name:** Swinton Community Hub SCIO

**Scottish Charity No:** SC052998

**The Charities Principal Address:** Beech House  
1 Main Street  
Swinton  
Duns  
TD11 3JJ

### Charities Trustees on date of approval including office held:

Chairperson	David J Dalglish
Secretary	Leslie Findley
Treasurer	P Barry Symes

**Names of other trustees during the period:** Mark Stephenson

**Independent Examiner:** Sharon Fergusson

**Bankers:** Bank of Scotland

## **Structure, Governance & Management**

### **Governing Document:**

Swinton Community Hub registered with OSCR and was recognised on the 18<sup>th</sup> December 2023 as a SCIO (Scottish Charitable Incorporated Organisation). It is governed by a constitution as required.

### **Trustee Recruitment & Appointment:**

At each Annual General Meeting the charity trustees shall retire from office, members may then elect any member to be a member of the Management Committee/Board, all members of this committee are the designate Trustees of the Charity.

Membership of the organisation is open to any individual aged 16 or over. Members are required to sign a written application for membership which will be considered by the board at its next meeting. The board will keep a register of members setting out his/her full name and address and the date of registration.

## **Objectives & Activities**

### **The Charities Charitable Purpose:**

As set out in the 'Constitution' and 'The Charities and Trustee Investments (Scotland) Act 2005' the purpose(s) of Swinton Community Hub SCIO are the following: -

- To secure the establishment, maintenance and management of a Community Centre for the benefit of the residents in the said area, without discrimination on political, religious, or other grounds, by providing facilities for education, social welfare and recreation, with the object of improving the conditions of life for the persons in the said area and particularly for those in special need of such facilities by reason of age, youth and other circumstances.
- To secure the ownership of Swinton Parish Church as a Community Asset for the benefit of Swinton and surrounding area, with a view to providing facilities for the advancement of religion, health, arts, heritage, culture, the promotion of equality and diversity and any other purpose that may reasonably be regarded as analogous to any of the preceding purposes.

### **Summary of the main activities in relation to these objectives:**

The charity's objectives in relation to the above are:

- To purchase and develop Swinton Parish Church for the benefit of persons in the area
- To provide facilities for education, social welfare, recreation and worship with the object of improving the quality of life for persons in the area and retaining the Church as a Community Asset.

## **Achievement & Performance for 2025**

During 2025 the focus of the Trustees and Committee has been on securing the ownership of Swinton Parish Church as a Community Asset in order to fulfil our charitable objectives and to advance these for the benefit of the communities of Swinton, Ladykirk and surrounding area, with a view to providing facilities for the advancement of religion, health, arts, heritage, culture, the promotion of equality and diversity and any other purpose that may reasonably be regarded as analogous to any of the preceding purposes.

To these ends we have worked tirelessly to secure the funding for the purchase of Swinton Parish Church, principally in partnership with the Scottish Land Fund. This has meant not only developing a Five-Year Business Plan but also amending our Constitution to bring it in line with the aims and objectives of the Scottish Land Fund (SLF). Our amended Constitution was approved at our Annual General Meeting on the 24<sup>th</sup> of March 2025. This enabled us to submit a Stage 1 Application to the SLF. The Trustees were delighted when our Stage 1 application was approved and this enabled us to move to the preparation of a Stage 2 Application, which if successful would result in the funding to purchase the church. However, we were up against a tight deadline of the 18<sup>th</sup> of August, failure to complete in time would have meant that we would have been unable to apply again until after the May 2025 Scottish Parliament elections. During this time we mounted a permanent exhibition of our proposals in the church, which is open 24/7, held a further Open Day, attended by some 60 people on the 17<sup>th</sup> of May 2025 followed by a second on the 23<sup>rd</sup> of August 2025. Further public engagement was facilitated by two newsletters during 2025 and constant Media press releases. Subsequently on the 19<sup>th</sup> of November 2025 we were informed by the SLF that the National Lottery Community Fund had agreed to offer us a grant totalling £53,274 which would enable us to purchase the building, settle our Legal Fees and fund our first years Insurance costs.

In the meantime, the Trustees had authorised a self-funded roof survey which determined that the roof was in good condition and only required some £3,200 of remedial work. We were also fortunate to secure a reduction of the purchase price of £10,000, through negotiations with the seller.

During the year the Swinton Parish Church, hereafter to be known as the Merse Church, continued to hold regular services, increasing their frequency during October 2025 to twice monthly. In addition, the church hosted a funeral. The committee held two coffee mornings, which were well attended and Swinton Primary School held their Christmas Service which was led by the Berwickshire Christian Youth Trust.

## 6. Financial Review & Statement of Trustees

### Statement of Reserves Policy:

The trustees consider it desirable that annual expenditure is met out of annual income. It is the objective of the trustees to achieve where possible a small surplus each year to cover annual running costs, but not to build up reserves unless there is a specific known need in the future.

### Details of any deficit:

None

### Details of Donated Facilities & Services:

The Charity benefits from the time given by all the Trustees to the running of the Charity, including monitoring, supervision and meeting times.

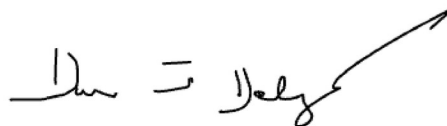
### Statement of Trustees Responsibilities

The members of the Charity must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Charity during the financial year. The members of the Charity are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Charity at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006.

They are also responsible for safeguarding the assets of the Charity and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

Signed:

A handwritten signature in black ink, appearing to read 'David Dalglish', with a long, sweeping flourish extending upwards and to the right.

Date: 25<sup>th</sup> March 2025

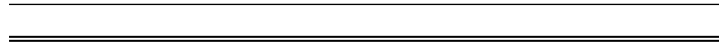
David Dalglish, Chairperson

## 7. Annual Accounts

### Receipts & Payments Account

Period Ended 31 <sup>st</sup> December, 2025	Notes	Community Hub	Church	2026	Total 2025
<b>Receipts</b>					
Donations		45.00	1040.00	0.00	1085.00
Church Collections	1	0.00	1752.55	0.00	1752.55
Other Charitable Activities	2	0.00	442.00	0.00	442.00
Grants	3	0.00	0	0.00	0
		45.00	3234.55	0.00	<b>3279.55</b>
<b>Payments</b>					
Church Services	4	0.00	59.00	0.00	59.00
Donations Given	5	0.00	550.00	0.00	550.00
Governance Costs	6	50.00	0.00	0.00	50.00
Electricity		0.00	0.00	0.00	0.00
Incidentals		0.00	454.59	0.00	454.59
Subscriptions/Membership Fees		0.00	60.00	0.00	60.00
		50.00	1123.59	0.00	<b>1173.59</b>
<b>Church/Centre Building Costs</b>					
Architectural Expenses			0.00	0.00	0.00
Engagement Expenses		0.00	0.00	0.00	24.95
Public Consultation		0.00	0.00	0.00	0.00
Surveyor		0.00	0.00	0.00	120.00
<b>Church/Centre Building Costs - Total</b>		0.00	3000	0.00	<b>144.95</b>
<b>Expenses - Total</b>					<b>1318.54</b>
<b>Income less Expenses</b>					<b>1961.01</b>
<b>Statement of Balances</b>					
	Notes	Community Hub	Church	2026	Total 2025
<b>Balances at Start of Year ( 1<sup>st</sup> December 2025 )</b>		77.50	2379.87	0.00	2457.37
<b>Balances at End of Year ( 31<sup>st</sup> December 2025 )</b>		<b>77.50</b>	<b>4419.88</b>	<b>0.00</b>	<b>4497.38</b>

December 2025 )



Financial Statements approved by the Charity and signed on its behalf by:

Signed:

Date: 26<sup>th</sup> March 2025.....

P Barry Symes, Treasurer

## 8. Notes to the Accounts

	<b>2026</b>	<b>2025</b>
<b>1. Church Collections</b>		
Concert	0.00	269.55
Remembrance Day Poppy Appeal	0.00	180.00
Carol Service	0.00	159.00
	<b>£0.00</b>	<b>£608.55</b>
<b>2. Other Charitable Activities</b>		
Other Income    Coffee Mornings	0.00	442.00
	<b>£0.00</b>	<b>£442.00</b>
<b>3. Grants</b>		
Architectural Heritage Fund	0.00	0.00
	<b>£0.00</b>	<b>£0.00</b>
<b>4. Expenses from Fund Raising Activities</b>		
Church Services	0.00	59.00
	<b>£0.00</b>	<b>£59.00</b>
<b>5. Expenses from Charitable Activity</b>		
Donations Given	0.00	550.00
General Hall Running Costs:		
Incidentals	0.00	454.59
Electricity	0.00	660.00

**Notes to the Accounts cont'd**

**6. Governance Costs**

	<b>2026</b>	<b>2025</b>
Independent Examination of Accounts	0.00	50.00
Trustee Expenses	0.00	0.00
	<b>£0.00</b>	<b>£0.00</b>

**7. Trustee Remuneration and Related Party Transactions**

The Trustees did not receive any remuneration or expenses during the year.

**8. Nature & Purpose of Funds**

The Swinton Church SCIO are at the end of the financial year holding no Grant Funding balances.

**9. Balance of Funds as at 31<sup>st</sup> December 2025**

All funds are all unrestricted and are made up as follows:

Cash Account	0.00
Bank Account	4497.38
<b>Total</b>	<b>£4497.38</b>

**10. Assets held by the Swinton Church SCIO as at 31<sup>st</sup> December 2025**

None

## 9. Independent Examiner's Report on the Accounts

Report to the trustees of Swinton Community Hub SCIO  
Registered charity number SC052998  
On the accounts of the charity for the period ending 31<sup>st</sup> December 2025  
Set out on Pages 1 to 10

### 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

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

Signed: 

**Date: 9 April 2026**

**Sharon Ferguson**

**Relevant professional qualification(s) or body:**



**Swinton Community Hub (SCIO)**

Scotland - Charity number SC052998

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# Accounts

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Trustees Annual Report including  
Annual Receipts & Payments Accounts

for

Swinton Community Hub SCIO

for the period

18<sup>th</sup> December 2023 to 31<sup>st</sup> December 2024

Scottish Charity No: SC052998

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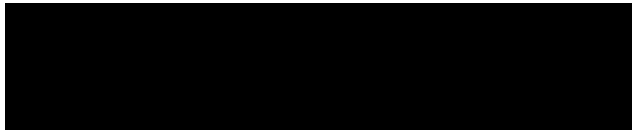
### 3. Reference & Administrative Information

**Charity Name:** Swinton Community Hub SCIO

**Scottish Charity No:** SC052998

**The Charities Principal Address:** Beech House  
1 Main Street  
Swinton  
Duns  
TD11 3JJ

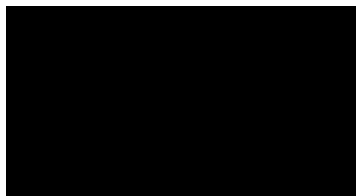
**Charities Trustees on date of approval including office held:**



**Names of other trustees during the period:**

There were none

**Independent Examiner:**



**Bankers:**

Bank of Scotland

## **4. Trustees Annual Report**

### **Structure, Governance & Management**

#### **Governing Document:**

Swinton Community Hub registered with OSCR and was recognised on the 18<sup>th</sup> December 2023 as a SCIO (Scottish Charitable Incorporated Organisation). It is governed by a constitution as required.

#### **Trustee Recruitment & Appointment:**

At each Annual General Meeting the charity trustees shall retire from office, members may then elect any member to be a member of the Management Committee/Board, all members of this committee are the designate Trustees of the Charity.

Membership of the organisation is open to any individual aged 16 or over. Members are required to sign a written application for membership which will be considered by the board at its next meeting. The board will keep a register of members setting out his/her full name and address and the date of registration.

### **Objectives & Activities**

#### **The Charities Charitable Purpose:**

As set out in the 'Constitution' and 'The Charities and Trustee Investments (Scotland) Act 2005' the purpose(s) of Swinton Community Hib SCIO are the following: -

- To secure the establishment, maintenance and management of a Community Centre for the benefit of the residents in the said area, without discrimination on political, religious, or other grounds, by providing facilities for education, social welfare and recreation, with the object of improving the conditions of life for the persons in the said area and particularly for those in special need of such facilities by reason of age, youth and other circumstances.
- To secure the ownership of Swinton Parish Church as a Community Asset for the benefit of Swinton and surrounding area, with a view to providing facilities for the advancement of religion, health, arts, heritage, culture, the promotion of equality and diversity and any other purpose that may reasonably be regarded as analogous to any of the preceding purposes.

#### **Summary of the main activities in relation to these objectives:**

The charity's objectives in relation to the above are:

- To purchase and develop Swinton Parish Church for the benefit of persons in the area

- To provide facilities for education, social welfare, recreation and worship with the object of improving the quality of life for persons in the area and retaining the Church as a Community Asset.

## **5. Achievement & Performance for 2023-2024**

The committee have worked tirelessly to engage the community in helping to develop their vision of a modern flexible public space open to all in a village which has had no village hall for over 20 years. This has led to a diminishing sense of community and the potential for isolation of any elderly residents, together with the difficulty for new residents to integrate into village life, particularly if they have no religious affiliation or inclination. The loss of the last public space in Swinton would mean that the Community, the Primary School and the Village Choir would have no viable place to gather.

To take the agenda forward following two open public meetings, a Committee of 15 members was formed, with two sub committees being established, 1) The New Hall & Social Housing Committee - objective: to examine the possibilities of building a new Village Hall and Affordable Housing 2) The Church Committee – objective – To examine the purchase of Swinton Parish Church and its development as a flexible public space.

Having realised that extensive Public Consultation was required in order to secure maximum community buy in to these proposals and application was made to the Architectural Heritage Fund (AHF) for a small grant to enable the committee to employ a professional consultant to lead this work, to enable us to carry out an independent valuation of the church and employ an architect to develop initial plans for its redevelopment. Subsequently we were successful in obtaining a grant of £6K from the AHF (expenditure limited to £5,821) and this was used to employ ██████████ to lead and carry out extensive public consultation. During this period of Public Consultation, two open public meetings were held, together with two community surveys, the first to every house in the Swinton Parish Area and the second to those residents in Swinton Village itself and these were regularly communicated to the community via five regular Newsletters. The final stage was a public meeting where our plans were presented to the community and the participants were asked to vote by means of an anonymous ballot on four questions: 1) Purchase and Develop the Church 2) Purchase Land and develop a new Community Centre 3) Do nothing 4) Do both – buy the Church and develop it and continue to seek funding for a new building. 17.5% supported the Church option; 10% new build; 0% do nothing; 72% do both. Given this mandate the Committee proceeded to develop the Business Case for the redevelopment of the church. This included commissioning an independent survey with Allied Surveyors and Aitken & Turnbull Architects to prepare detailed plans and costings. The end of our Financial Year saw completion of our draft Business Plan which will be finalised early in 2025. During 2024 the Committee has met on a regular basis to take our plans forward.

## **6. Financial Review & Statement of Trustees**

### **Statement of Reserves Policy:**

The trustees consider it desirable that annual expenditure is met out of annual income. It is the objective of the trustees to achieve where possible a small surplus each year to cover annual running costs, but not to build up reserves unless there is a specific known need in the future.

**Details of any deficit:**

There was a financial deficit this year on general funds, the Trustees are fully aware of the situation and will continue to monitor the situation throughout the forthcoming year.

**Details of Donated Facilities & Services:**

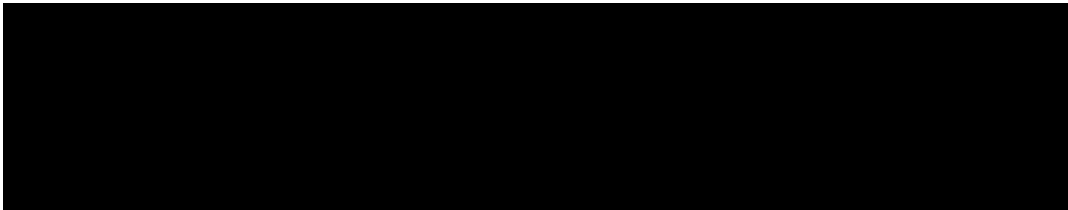
The Charity benefits from the time given by all the Trustees to the running of the Charity, including monitoring, supervision and meeting times.

**Statement of Trustees Responsibilities**

The members of the Charity must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Charity during the financial year. The members of the Charity are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Charity at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006.

They are also responsible for safeguarding the assets of the Charity and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:



## 7. Annual Accounts

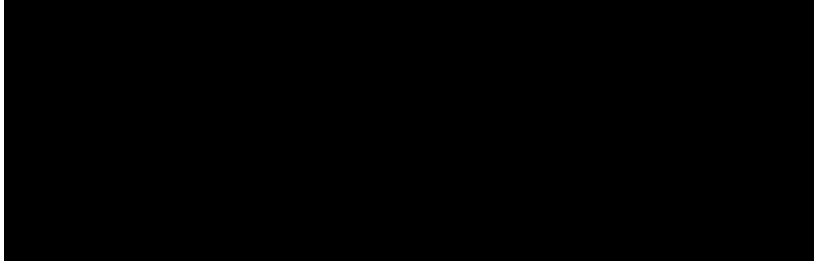
### Receipts & Payments Account

Period Ended 31 <sup>st</sup> December, 2024	Notes	Community Hub	Church	2025	Total 2023/24
<b>Receipts</b>					
Donations		78.00	1752.00	0.00	1829.00
Church Collections	<b>1</b>	0.00	2076.00	0.00	2076.00
Other Charitable Activities	<b>2</b>	0.00	0.00	0.00	0.00
Grants	<b>3</b>	0.00	5821.00	0.00	5821.00
		<u>77.50</u>	<u>9648.00</u>	<u>0.00</u>	<u>9726.00</u>
<b>Payments</b>					
Church Services	<b>4</b>	0.00	59.00	0.00	59.00
Donations Given	<b>5</b>	0.00	575.00	0.00	575.00
Governance Costs	<b>6</b>	0.00	0.00	0.00	0.00
Electricity		0.00	660.00	0.00	660.00
Incidentals		0.00	211.00	0.00	211.00
Subscriptions/Membership Fees		0.00	60.00	0.00	60.00
		<u>0.00</u>	<u>1564.59</u>	<u>0.00</u>	<u>1565.00</u>
<b>Church/Centre Building Costs</b>					
Architectural Expenses			3000.00	0.00	3000.00
Engagement Expenses		10.00	0.00	0.00	10.00
Public Consultation		1500.00	0.00	0.00	1500.00
Surveyor		1194.00	0.00	0.00	1194.00
<b>Church/Centre Building Costs - Total</b>		<u><b>2704.00</b></u>	<u><b>3000</b></u>	<u><b>0.00</b></u>	<u><b>5704.00</b></u>
<b>Expenses - Total</b>					<b>7269.00</b>
<b>Income less Expenses</b>					<b>2457.00</b>

Statement of Balances	Notes	Community Hub	Church	2025	Total 2023/24
<b>Balances at Start of Year</b> (18 <sup>th</sup> December 2023)		78.00	552.00	0.00	629.00
Surplus/(Deficit)		78.00	1828.00	0.00	1828.00
<b>Balances at End of Year</b> ( 31 <sup>st</sup> December 2024 )		<u><b>78.00</b></u>	<u><b>2380.00</b></u>	<u><b>0.00</b></u>	<u><b>2457.00</b></u>

0

Financial Statements approved by the Charity and signed on its behalf by:



**8. Notes to the Accounts**

	<b>2025</b>	<b>2024</b>
<b>1. Church Collections</b>		
Harvest Festivals	0.00	364.00
Remembrance Day Poppy Appeal	0.00	0
Other Fund-Raising Events	0.00	0
Tuck Shop	0.00	0
	<b>£0.00</b>	<b>£364.00</b>
<b>2. Other Charitable Activities</b>		
Hall Lets		
Country Dancing	0.00	0
Craft Group	0.00	0
K9	0.00	0
Pilates	0.00	0
Smooth Movers	0.00	0.00
Other General Lets	0.00	1922.00
Other Income	0.00	30.00
	<b>£0.00</b>	<b>£4508.00</b>
<b>3. Grants</b>		
Architectural Heritage Fund	0.00	5821.00
	<b>£0.00</b>	<b>£5821.00</b>
<b>4. Expenses from Fund Raising Activities</b>		
Church Services	50.00	59.00
Tuck Shop	99.00	0.00
	<b>£149.00</b>	<b>£59.00</b>
<b>5. Expenses from Charitable Activity</b>		
General Hall Running Costs:		
Incidentals	0.00	211.00
Electricity	0.00	660.00

## Notes to the Accounts cnt'd

### 6. Governance Costs

	2025	2024
Independent Examination of Accounts	0.00	0.00
Trustee Expenses	0.00	0.00
	<b>£0.00</b>	<b>£0.00</b>

### 7. Trustee Remuneration and Related Party Transactions

The Trustees did not receive any remuneration or expenses during the year.

### 8. Nature & Purpose of Funds

The Swinton Church SCIO are at the end of the financial year holding no Grant Funding balances.

### 9. Balance of Funds as at 31<sup>st</sup> December 2024

All funds are all unrestricted and are made up as follows:

Cash Account	0.00
Bank Account	2457.00
<b>Total</b>	<b>£2457.00</b>

### 10. Assets held by the Swinton Church SCIO as at 31<sup>st</sup> December 2024

None

## 9. Independent Examiner's Report on the Accounts

Report to the trustees of Swinton Church SCIO  
Registered charity number SC052998  
On the accounts of the charity for the period ending 30<sup>th</sup> April 2019  
Set out on Pages 1 to 10

### 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.

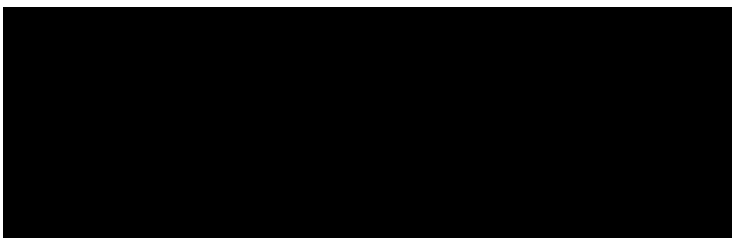
### Basis of independent examiner's statement

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

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



Relevant professional qualification(s) or body: *Independent Examiner*