

## Inverness Tool Library

SC053665



## Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	23	Sept	2024		30	Sept	2025

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	1,060				1,060	
Donation from Clachworks CIC	3,854	3,875			7,729	
Legacies					-	
Grants	3,000	16,690			19,690	
Receipts from fundraising activities					-	
Gross trading receipts	495				495	
Income from investments other than land and buildings	61				61	
Rents from land & buildings					-	
Gross receipts from other charitable activities	2,259				2,259	
					-	
<b>A1 Sub total</b>	<b>10,729</b>	<b>20,565</b>	<b>-</b>	<b>-</b>	<b>31,294</b>	<b>-</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>10,729</b>	<b>20,565</b>	<b>-</b>	<b>-</b>	<b>31,294</b>	<b>-</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,404	9,867			12,271	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>2,404</b>	<b>9,867</b>	<b>-</b>	<b>-</b>	<b>12,271</b>	<b>-</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>2,404</b>	<b>9,867</b>	<b>-</b>	<b>-</b>	<b>12,271</b>	<b>-</b>
<b>Net receipts / (payments)</b>	<b>8,325</b>	<b>10,698</b>	<b>-</b>	<b>-</b>	<b>19,023</b>	<b>-</b>
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>8,325</b>	<b>10,698</b>	<b>-</b>	<b>-</b>	<b>19,023</b>	<b>-</b>

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	-	-			-	
	Surplus / (deficit) shown on receipts and payments account	8,325	10,698			19,023	
						-	
						-	
	Cash and bank balances at end of year	8,325	10,698	-	-	19,023	-
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets	Fixed assets transferred from Clachworks CIC	Unrestricted		384	
		Total	-	384	-

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
		Total	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees		Date of approval	
			13 February 20

## Section C Notes to the Accounts

### C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

See additional notes (2) and (3).

### C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

### C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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### C3b Trustee remuneration - details

Authority under which paid	£

### C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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### C4b Trustee expenses - details

	Number of trustees	£

### C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

### C6 Other information

## Inverness Tool Library

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**Additional analysis (1)**

## Analysis of receipts and payments

## 1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donation from Clachworks CIC	3,854	3,875			7,729	
Individual donations	1,060				1,060	
					-	
					-	
<b>Total</b>	<b>4,914</b>	<b>3,875</b>	<b>-</b>	<b>-</b>	<b>8,789</b>	<b>-</b>
	-	-	-	-	-	-

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
National Lottery		16,080			16,080	
Robertson Trust	3,000				3,000	
Impact Funding Partners		610			610	
					-	
<b>Total</b>	<b>3,000</b>	<b>16,690</b>			<b>19,690</b>	<b>-</b>
	-	-	-	-	-	-

## 3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Membership Income	2,259				2,259	
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>2,259</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,259</b>	<b>-</b>
	-	-	-	-	-	-

## 4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Salaries		8,366			8,366	
Payroll costs		270			270	
Marketing	603	464			1,067	
Project costs	747				747	
Volunteer Expenses	30	139			169	
Volunteer Training		30			30	
Insurance	631				631	
Phone and IT	23	281			304	
Bank fees and charges	167				167	
Small equipment	203	203			406	
Sundries		114			114	
<b>Total</b>	<b>2,404</b>	<b>9,867</b>	<b>-</b>	<b>-</b>	<b>12,271</b>	<b>-</b>
	-	-	-	-	-	-

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## Additional analysis (2)

### 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
	General fund	Robertson Trust				
<b>Receipts</b>						
Individual donation	1,060				1,060	
Donation from Clachworks CIC	3,854				3,854	
Grants		3,000			3,000	
Receipts from fundraising activities					-	
Gross trading receipts	495				495	
Income from investments other than land and buildings	61				61	
Rents from land & buildings					-	
Gross receipts from other charitable activities	2,259				2,259	
<b>Sub total</b>	<b>7,729</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>10,729</b>	<b>-</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>7,729</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>10,729</b>	<b>-</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,404				2,404	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
<b>Sub total</b>	<b>2,404</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,404</b>	<b>-</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>2,404</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,404</b>	<b>-</b>
<b>Net receipts / (payments)</b>	<b>5,325</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>8,325</b>	<b>-</b>
<b>Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>5,325</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>8,325</b>	<b>-</b>

### Nature and purpose of funds

On 5th September 2025 we received £3,000 from The Robertson Trust Wee Grant Fund to support partnership work in volunteer recruitment.

Unrestricted funds, such as donations, trading and membership fees all contribute toward the core cost of running the tool library, delivering workshops and holding public events to promote awareness of climate change and the need for the circular economy.

## Inverness Tool Library

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## Additional analysis (3)

## 6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	National Lottery	Volunteering Support Fund				
<b>Receipts</b>						
Donation from Clachworks CIC		3,875			3,875	
Legacies					-	
Grants	16,080	610			16,690	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>16,080</b>	<b>4,485</b>	<b>-</b>	<b>-</b>	<b>20,565</b>	<b>-</b>
					-	
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>16,080</b>	<b>4,485</b>	<b>-</b>	<b>-</b>	<b>20,565</b>	<b>-</b>
					-	
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	5,382	4,485			9,867	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
<b>Sub total</b>	<b>5,382</b>	<b>4,485</b>	<b>-</b>	<b>-</b>	<b>9,867</b>	<b>-</b>
					-	
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
					-	
<b>Total payments</b>	<b>5,382</b>	<b>4,485</b>	<b>-</b>	<b>-</b>	<b>9,867</b>	<b>-</b>
					-	
<b>Net receipts / (payments)</b>	<b>10,698</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,698</b>	<b>-</b>
<b>Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>10,698</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,698</b>	<b>-</b>
					-	

## Nature and purpose of funds

Transferred from Clachworks – On 29th November 2024, £3875 was received from Clachworks CIC for the purpose of completing a contract to deliver volunteer recruitment until 31st Mar 2025. The funding was given by Impact Funding Partner, Volunteer Support Fund to recruit Volunteer Tool Librarians to deliver the library service.

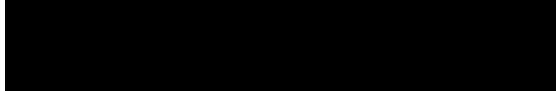
On 12th December 2024 a further £610 was awarded by Impact Funding Partner, Volunteer Support Fund to purchase marketing materials and pay volunteer expense for hosting awareness raising events.

On 31st January 2025 we received £16,080 from the National Lottery Community Fund to run a series of skill-sharing workshops for the local community from April 2025 – Sept 2026

## Inverness Tool Library

### Trustees Annual Report (SCIO SC053665)

Charity's principal address







**Names of the charity trustees**

	Chair	Full year
	Treasurer	Full year
	Secretary	Joined May 2025
		Full year

all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

	Resigned 11/09/25
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**Structure Governance and Management**

Inverness Tool Library (ITL) registered as a charity in September 2024. It is a Two Tier, Scottish Charitable Incorporated Organisation (SCIO) with a voluntary charity membership.

The two tiers are members and trustees. All volunteers automatically become charity members with the right to vote on matters concerning the charity and have the option to stand for election to the board of trustees at the Annual General Meeting (AGM).

Trustees meet monthly to oversee the running of the organisation and plan for the future. Members and trustees meet once a quarter to share information and ideas about the organisation.

Trustees provide line management for paid staff. Throughout the year we have employed a part time worker, initially through receipt of funding from the Volunteer Support Fund (Oct 2024 - Mar 2025) for a Tool Library Coordinator (15-hour week) to recruit volunteers, followed by National Lottery Community Fund (April 2025 - Sep 2026) to run a Workshop pilot project (12-hour week).

**Recruitment and appointment of board of trustees**

At the outset of our first year as a registered charity, four members of the organisation volunteered to be the charity’s trustees and a fifth person was recruited through a recruitment website, *Reach Volunteering* later in the year.

At our first Annual General Meeting (AGM), held 1<sup>st</sup> November 2025, members elected four people to form the charity’s governing board of trustees, including specific responsibilities of Chair, Treasurer and Secretary.

## ***Induction and training of directors***

All new board members are invited to attend an induction training session to help them understand the role and responsibility of a being a trustee and to familiarise themselves with the work of the ITL. Training is accessed by trustees, upon request.

## **Health and safety and risk management**

The board is responsible for ensuring health and safety and safeguarding policies are in place and for undertaking regular risk assessments and recording these in a risk register.

## **Financial controls**

The board review income and expenditure at their monthly meetings. The reserves policy and financial procedures are reviewed annually to ensure good practice of financial controls and the mitigation of financial risks.

## **Our Charitable purposes**

Inverness Tool Library (ITL) was established with the vision of contributing to the circular economy in the Highlands, promoting the reuse of products to reduce waste for the sustainable health of the planet. Its charitable purposes are:

1. The provision of recreational facilities, specifically: to provide a lending library of tools and other things.
2. The advancement of education, specifically: to deliver skill sharing workshops using donated tools and other items.
3. The advancement of environmental protection, specifically: to raise awareness of climate change.

Our services are for the people of Inverness and surrounding area for the benefit of:

- Ecology – by preventing equipment going to landfill
- Saving carbon – reducing the need for manufacturing new equipment
- Education – raising awareness of climate change and earth's resources
- Community – building a group of volunteers, skill-sharers and members
- Equality – to access equipment at minimal cost to repair and create things
- Economy – saving people money through loaning not purchasing
- Creativity – to enhance wellbeing and mental health

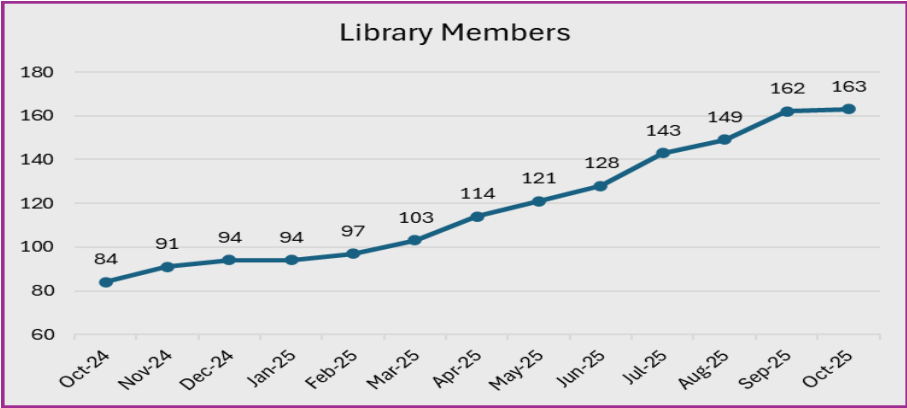
## **Summary of main activities in relation to the objectives**

### **1. Running of the lending library**

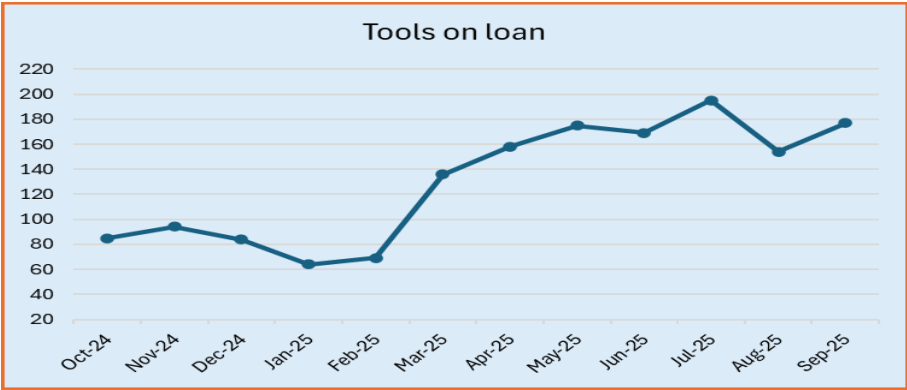
The library opened in May 2023 as a pop-up in an ex-retail unit on Carsegate Road, Inverness, where we opened the library twice a week on Tuesday evenings and Saturday mornings. The library is run by volunteers who restore donated tools, catalogue them onto the library database and engage with the public to loan tools out.

Volunteers who are confident with tool use often share their skills with people borrowing the tools, discussing the projects they are working on and reinforcing how tool reuse supports the circular economy and environmental protection.

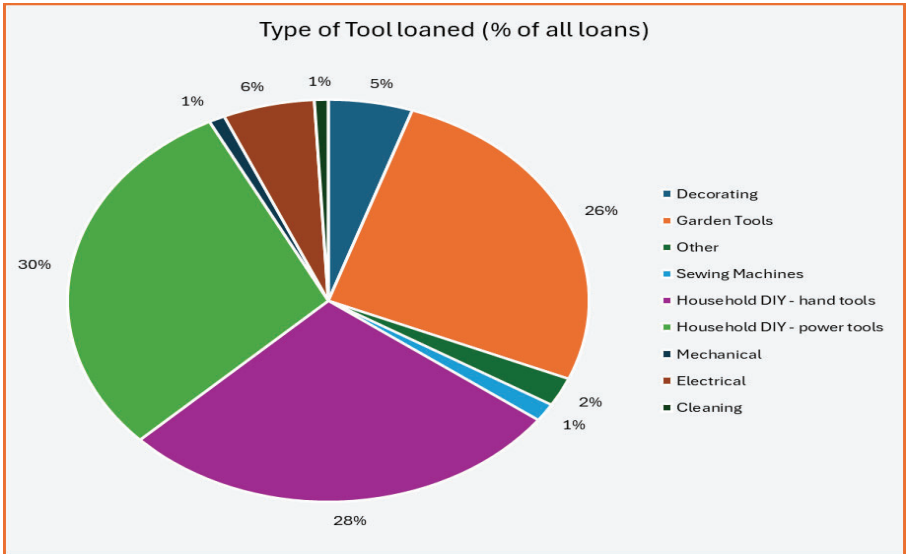
**Achievement: Library membership increased from 84 to 163 members**



**Achievement: In total, over 1,500 loans have been made**



**More on the type of tools we have loaned out**





**2. Funded Projects – Running skills sharing workshops**

In April 2025 we commenced a pilot project to increase access to tools though the development of a collection service that can operate outwith opening hours. The project includes offering skill-sharing workshops in the safe use of tools this is funded by the National Lottery Community Fund. To date (Apr – Sept 2025) we have provided six workshops. In addition to this a professional tool sharpener agreed to train a group of volunteers in tool sharpening, something for which we receive a lot of requests.


*Achievement: We have run six skills workshops for 4 -8 attendees at each*

# WORKSHOPS




**AUGUST 19: MEASURING & MARKING** - Learn how to accurately mark up timber

**AUGUST 26: CUTTING** - Using different types of saws for various applications. Handsaws and electric saws will be used.






**SEPTEMBER 2: DRILLING** - How to use power drills.





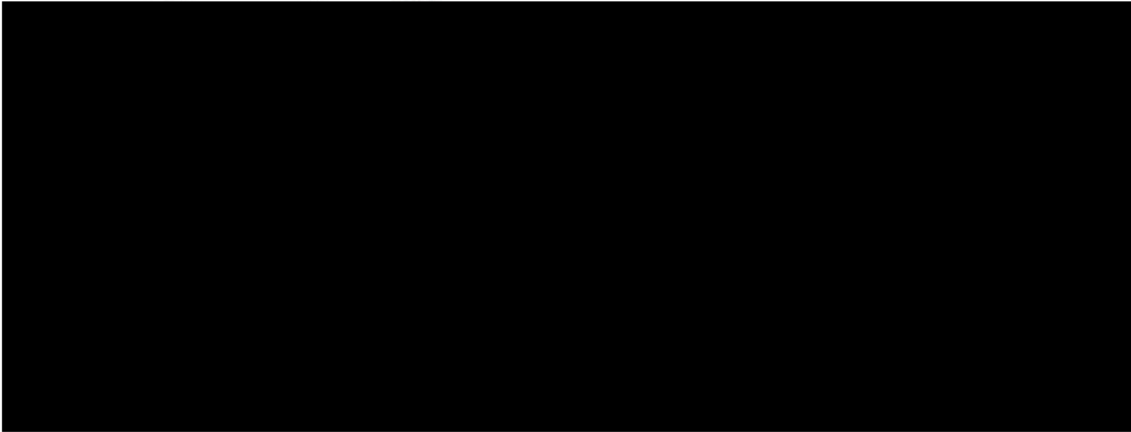
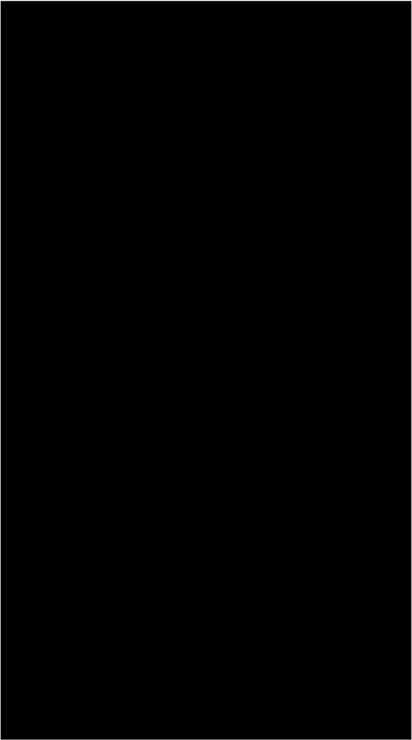
**SEPTEMBER 9: JOINTS** - Making various types of woodwork joints.

**SEPTEMBER 16: SANDING** - Sanding by hand and using power sanders.

**SEPTEMBER 23: FINISHING** - Using varnish, wax, oil, etc.







**3. Awareness Raising**

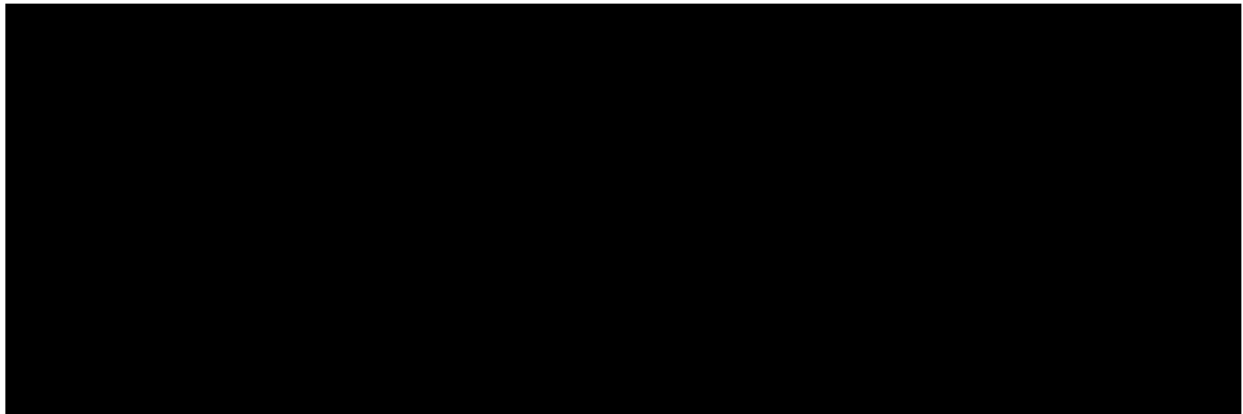
We have raised awareness of the library, its purpose, how it relates to the circular economy and environmental protection and the importance of the community in contributing. During

this year, we have established our logo and website, which directs potential and current library users to our library inventory and opening times. We have also developed various resources, such as posters, fliers and stand-up banners and increased our social media presence, especially on Facebook.

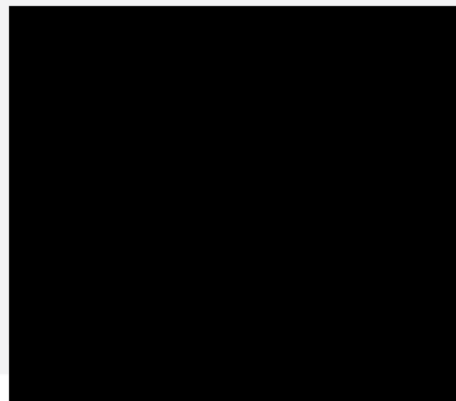
We have held three community events at the tool library that were well attended and supported by our local councilors and MSP. We have attended five community events and engaged with national campaign days to raise awareness of climate change and the circular economy.

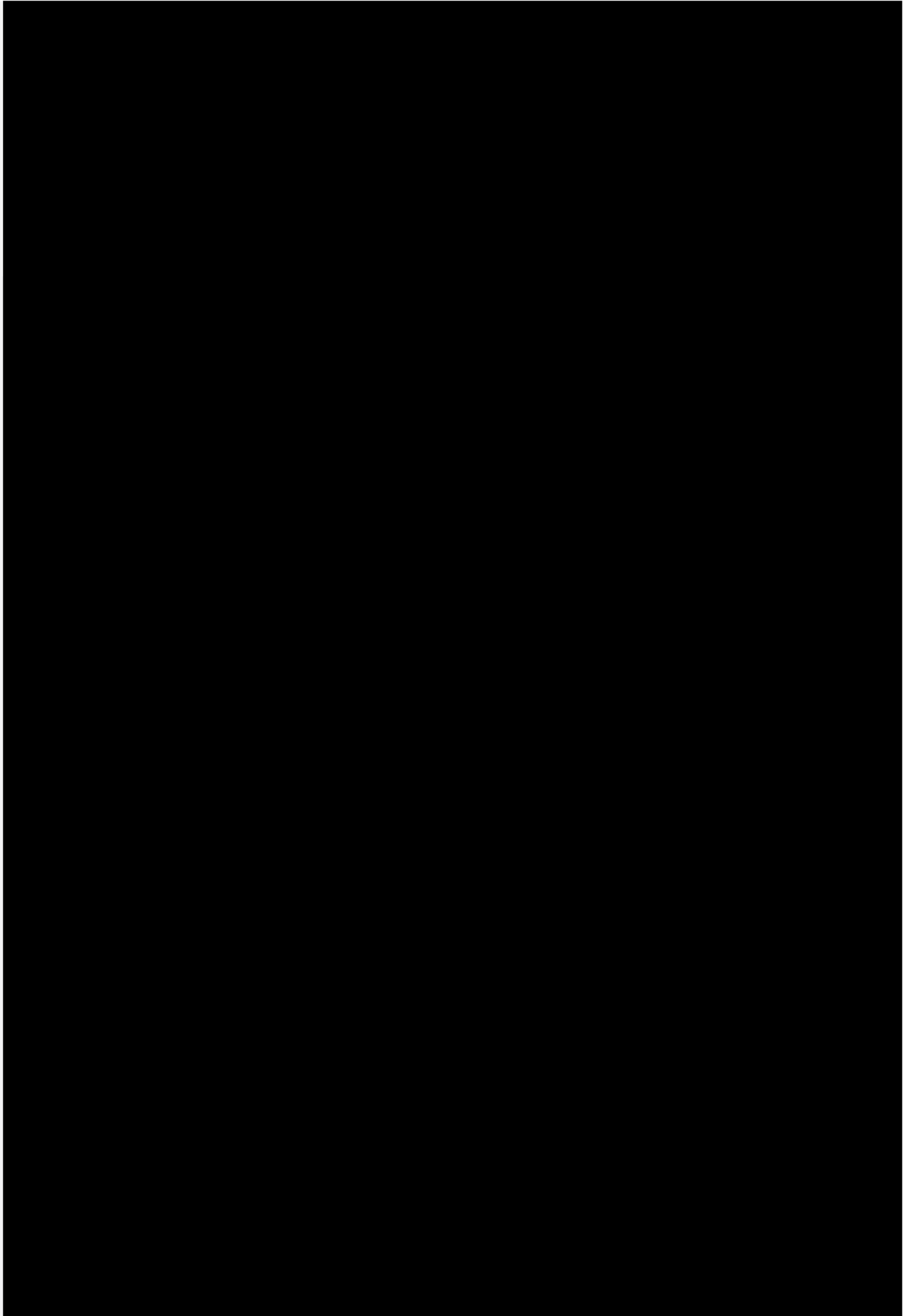
We give talks, training and skill-sharing to other tool libraries and repair networks, have presented at a national conference and regularly attend network meetings. We have collaborated with other local organisations supporting the share and reuse economy and assisted Transition Black Isle to establish a Library of Thing.

***Achievement: Facebook followers increased from 107 to 1200 in one year***



***Achievement: We have organized three events and participated in five community events to promote the library and raise awareness of the circular economy and climate change***

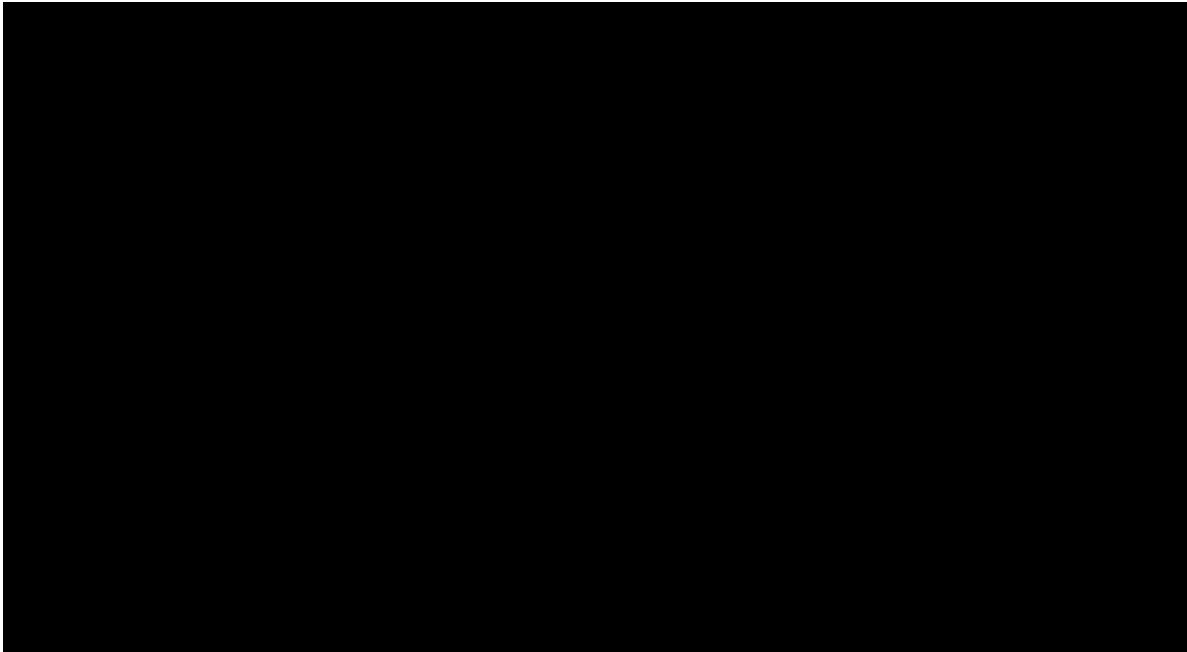




## Impacts (October 2024-September 2025)

### Community

ITL is becoming known within the community, building a reputation for loaning items that are in good condition. Hilton, Milton & Castle Heather Community Council borrowed tools to clean up a public space.



“Wow! Thank you to everyone who was part of the big clean up today. Thank you to [The Highland Council](#) for providing bins and litter pickers. Thank you to [Simpsons](#) for lending the flasks for teas and coffees. Thank you [Inverness Tool Library](#) for lending us tools for the gardening. And thank you to everyone who turned up despite the weather forecast! You have done an amazing job!”

### Individual

The impact is felt by individuals borrowing tools which would otherwise have been purchased for household repairs, as shown by these before and after pictures.



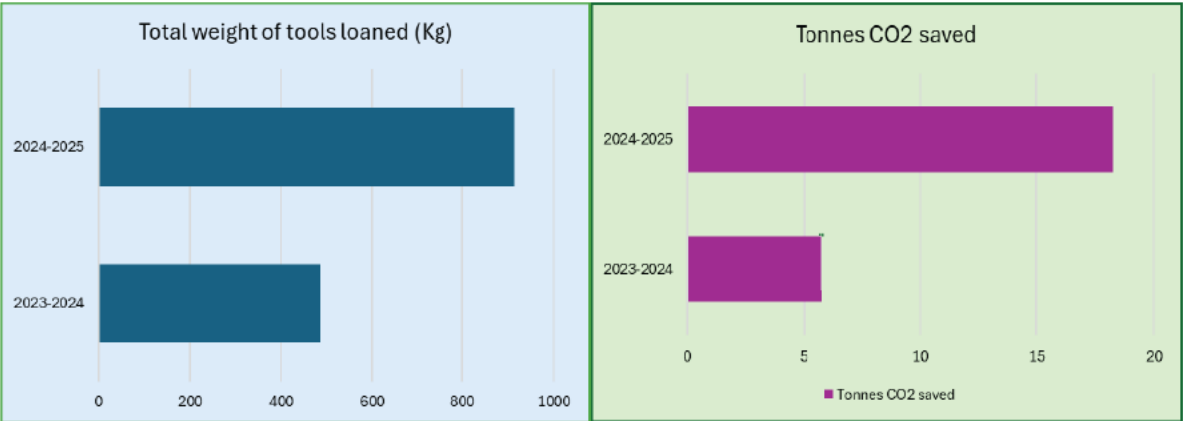
"Another wonderful loan from the Inverness Tool Library. Our electric drill wasn't up to the task of getting through our concrete step, thankfully, the tool library had just the ticket!"



Planet

The loan of tools has resulted in carbon savings, more than double the previous year.

Carbon saved has more than doubled<sup>1</sup>



Volunteers

We each have our own story for volunteering; the best part is being a team of volunteers that encourage people in the safe use of tools to promote the making and crafting of items for leisure and practical use.

### Volunteering Story

I saw the sign in the window asking for volunteers. Being new to the Inverness area I thought it would be a good way to integrate more into the community.

It's very easy to be a volunteer and I find it a rewarding experience in many ways. Meeting fellow volunteers and library members is the best part, and I'm starting to understand how important it is for our well-being to make these connections.

I enjoy imparting my own knowledge of Joinery and DIY if someone asks, but it's very much a two-way thing and I've also learnt a lot. Google lens is very useful when you are putting an obscure tool onto the inventory!

My most satisfying moment so far was when a member popped in asking if we had a very specific size of drill chuck for a job he was doing at home. After much searching, we came upon exactly what he needed - result!

My favourite tool: coping saw

<sup>1</sup> Carbon saved calculation is based on the number of tools loaned \* weight of each tool \* the tool emission factor. We are currently recording the emission factor for each individual tool. In the interim we have estimated our carbon saving using the minimum emission factor for all our tools. Our actual carbon saved will be higher than this estimate.



## Financial review

Accounts for the year ended 30 September 2025 are given in the Statement of Financial Activities that shows a surplus of funds for the year of £19,023. Unrestricted funds total £8,325, with restricted funds amounting to £10,698.

### Assets

Our assets include our donated tools, the value of which is uncalculated.

### Reserves

ITL works towards retaining a surplus, The charity operates a reserves policy of holding three months running costs and of building the reserves for growth.

### Donated facilities and services

Outer Spaces (charity SC051153 who lease vacant properties from commercial landlords) hosted the library free of charge within the premises they lease/manage on [REDACTED]. This has been invaluable to establishing ITL.

## Challenges

### Relocation of our library

One of the key challenges this year has been the precarity of our location in a pop-up space within an ex-furniture retail unit on Carsegate Road. The lease is temporary with a 30-day notice period. During this year, we have agreed a collaboration with New Start Highland, a local charity working to lift people out of poverty, to use a unit within their busy, upcycled goods 'Retail Village'. In the last quarter of this year we prepared our library members and local community for the move to the New Start location at the beginning of October 2025.

### Increasing opening hours of our library

Customer feedback indicates they want the library to increase its opening hours. To achieve this we have secured a *Wee Grant* from The Robertson Trust to run a volunteer recruitment drive following our move to the new premises.

## Plans for the future

Over the coming year, we plan to extend our opening hours and build our customer base, as well as to build a sustainable workshop programme beyond the current funding, which ends September 2026.

In order to achieve these aims, staffing will be a priority over the next year – both voluntary and paid. We plan to simplify our volunteer recruitment process and work with organisations such as Highland Third Sector Interface who recently launched its *Volunteer Academy*. We will fundraise for paid staff role/s to manage the day-to-day running of the library. We plan to review members and trustee current skills and development needs with a view to developing a learning strategy. Consolidating our back-office administration as well as monitoring and evaluation of our activities will also be a priority in the coming year.

**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<div></div>	
Full name(s)	<div></div>	
Position (e.g. Chair)	Chair	Treasurer
Date	14/01/2026	14/01/2026

## APPENDIX 3



		Independent examiner's report on the accounts <span style="float: right;">v2</span>					
Report to the trustees/members of	Charity name	Inverness Tool Library					
	Registered charity number	SC053665					
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	23	Sept	2024	to	30	Sept	2025
Set out on pages	1-6						(remember to include the page numbers of additional sheets)
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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.</p>						
Basis of independent examiner's statement	<p>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.</p>						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>						
Signed:					Date:	09 February 2026	
Name:							
Relevant professional qualification(s) or body (if any):							
Address:							

## APPENDIX 3

### 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**