Examiner's Report to the Trustees of Young Portonian Theatre Company SC053220

I report on the accounts of the charity for the year ended 31st March 2026 which are set out on Report provided.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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, other than the matter disclosed below,

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 9 of the 2006 Accounts Regulations

have not been met, or

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

Matter drawn to the trustees' attention

The revised accounting records for the year ended 31 March 2026 now include the previously omitted net Sum-up payout of £2,448.15 as advised. The SumUp report reconciles gross card receipts of £2,487.25, less processing fees of £39.10, to this amount. The payout is recorded once as a single receipt dated 31 March 2026, consistent with the other SumUp entries in the original records.

Although the payout appears on the April 2026 bank statement, the bank credit is dated 31 March 2026. It has therefore been included in the 2025/26 accounts as the date and income

received relates to income received in 2025/26. and must not be recorded again as income in 2026/27. Two payments made were added to expenses as dated 31 March 2026: they relate to £112.50 to Falkirk Council and £52.24 for Lynsey / Farmfoods tuck purchases, totalling £164.74 which were not included previously.

Name: Darleen Seccombe

Relevant Professional qualification/professional body: HND Accounting

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Date: 30th September 2026