

Cumbernauld Musical Theatre Society Independent

Examiner's Report Year ended 31 July 2025

I report on the financial statements of Cumbernauld Musical Theatre Society (CMTS) for the year ended 31 July 2025 which are set out on pages 4 to 5.

Respective responsibilities of Trustees and Examiner.

The CMTS Trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 ("the Act") and the Charities Accounts (Scotland) Regulations 2006 ("the Regulations"). The CMTS Trustees consider that the audit requirement of Regulation 10(1)(d) 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 the Regulations. An examination includes a review of the accounting records kept by CMTS and a comparison of the accounts presented with the 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 connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect, the requirements

(a) to keep accounting records in accordance with the Regulations, and

(b) to prepare accounts which agree with the accounting records and comply with the 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.



Thomas W. Donaldson

46 Etive Street,

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Date: 15th July 2026