

Isabella Kerr's Trust

Scottish Charity Number: SC017790

Independent Examiner's Report to the Trustees regarding the Accounts of the Isabella Kerr Bequest

Accounting Period 1st December 2024 to 30th November 2025

The charity's Trustees having taken responsibility 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, consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply.

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) regulations 2006. The examination included a review of the accounting records kept by the charity and the accounts were compared with those records. The procedure undertaken did not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

In the course of my examination, no matter has come to my attention:

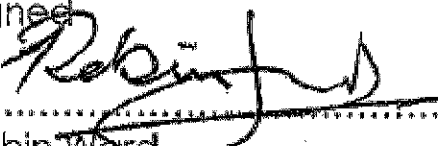
1. which gives me reasonable cause to believe that in any material respect the requirements:

- o to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts regulations, and
- o 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.

Signed



Robin Ward

Date

18.08.2026

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