

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	Active Abriachan						
Registered charity number		SC 030541						
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	1	09	2024	to	31	08	2025	
Set out on pages		1					(remember to include the page numbers of additional sheets)	

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 (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.

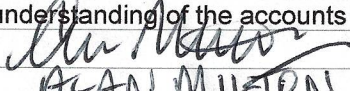
Basis of independent examiner's statement

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 that disclosed on the attached page.]~~

- 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
 have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:**  **Date:** 14/05/26

Name: ALAN MILTON

Relevant professional qualification(s) or body (if any):

Address: WESTER LADYLAIN
ABRIACHAN
INVERNESS
IV3 9LB

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.
 ** OSCR will accept digital or typed signatures

Independent expert's report of the accounts

Report to the shareholders of the company	Report to the directors of the company
Required under the Companies Act 2006	Required under the Companies Act 2006
On the accounts of the company for the year ended 31 December 2006	On the accounts of the company for the year ended 31 December 2006
Set out on pages 10 to 12	Set out on pages 10 to 12

The directors have prepared the accounts for the year ended 31 December 2006 in accordance with the provisions of the Companies Act 2006. The accounts have been prepared on a going concern basis. The directors have also prepared the accounts on a break-up basis, which would show the company's financial position if it were to be liquidated at the end of the year. The directors have also prepared the accounts on a fair value basis, which would show the company's financial position if it were to be liquidated at the end of the year. The directors have also prepared the accounts on a fair value basis, which would show the company's financial position if it were to be liquidated at the end of the year.

The independent expert has examined the accounts and has found that they are true and fair. The independent expert has also examined the directors' report and has found that it is true and fair. The independent expert has also examined the company's financial position and has found that it is sound. The independent expert has also examined the company's financial position and has found that it is sound. The independent expert has also examined the company's financial position and has found that it is sound.

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