

APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of	Charity name	The Altens and Cove Community Association					
	Registered charity number	SC0403992					
	On the accounts of the charity for the period	Period start date				Period end date	
	Day	Month	Year		Day	Month	Year
	01	04	2020	to	31	03	2021
Set out on pages	1 - 9						(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 next 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:	30/06/2026		
Name:	Sam Walker						
Relevant professional qualification(s) or body (if any):	FCMA						
Address:	For and on behalf of ACVO						
	38 Castle Street						
	Aberdeen						
	AB11 5YU						

*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.

APPENDIX 3

Disclosure section

Give here brief details of any items that the examiner wishes to disclose

I am unable to fully verify the financial statements provided by the Charity due to lack of sufficient documentary evidence. These matters have been reported to OSCR and Police Scotland by the Charity Trustees.

ACVO have worked closely with the Trustees and are satisfied that the Trustees have adopted measures to ensure robust governance and financial procedures going forward.