

Independent Examiner's Report to the Trustees of Skateraw Hall

I report on the Accounts of the Charity for the period to 31 December 2025, which are set out on page 5.

Respective responsibilities of Trustees and Examiner.

The Charity Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The Charity Trustees consider that the audit requirements of Regulation 10(1) (a) to (c) of the Accounts Regulations do 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 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 of disclosures in the account and seeks explanation from the Trustees concerning any such matters. Procedures undertaken do not provide all 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.

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 2005 Accounts Regulations, and
- To prepare accounts which accord with the accounting records and comply with Regulation 8 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.

Name: Alistair C. McNair.

Professional Qualification / Professional Body: CA, CPFA

Address: 7 Villagelands Road, Newtonhill, Stonehaven, AB39 3UN.

Signed 

Date 