

Independent examiner's report to the trustees of Alford Heritage Museum

I report on the accounts of the museum for the year ended 31st December 2025.

Respective responsibilities of trustees and examiner

The club's trustees are responsible 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 2006. The club trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 club 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

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 2006 Accounts Regulations
- 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.

Name: Gordon Gunn

Relevant Professional qualification/professional body: AAT

Address: 48 Main Street, Alford AB33 8PX

Date: 9th May 2026

Signature:



Alford Heritage Museum

Reg. Charity Number. SC050799

Receipts & Payments Account Account for year to 31st December, 2025

	2025	2024
Opening Balances		
Bank	33052.12	33467.46
Cash in hand	8.12	25.70
	<u>33060.24</u>	<u>33493.16</u>
Add Income		
Tickets	7908.50	7638.90
Shop	1828.60	1735.62
Memberships	977.00	899.00
Events	3754.50	5843.76
Donations	2028.17	3016.36
Grants		2000.00
Interest		
Advertising and Events		
Misc. Income	2100.00	662.07
Gift Aid		251.25
Collection S	105.00	16.00
Sponsors	1950.00	2450.00
Room Hire	1192.00	1193.00
Schools	141.00	
Just Giving	1420.31	
	23405.08	25705.96
Less Expenditures		
Phone & Electricity	2258.46	2378.77
Maintenance Repairs	593.02	7164.85
Shop	900.98	975.30
Rent & Rates	1800.00	1350.00
Advertising & Events	350.58	0.00
Fire	787.20	404.04
Administration	738.70	1524.19
Gratuities & Volunteer Support	1223.73	1010.00
Purchase of Equipment	398.86	1103.13
Collection P	138.33	212.15
Insurance	6205.25	1397.57
Events	1578.20	1962.22
Bank Charges	103.89	90.42
MD Officer		0.00
Grants		0.00
Misc		236.24
Architects		6330.00
	17077.20	26138.88
Surplus/-Deficit	6327.88	-432.92
	<u>39388.12</u>	<u>33060.24</u>
Closing Balances		
Bank Statement	3128.36	33052.12
Uncleared income	0.00	0.00
Uncleared cheques	0.00	0.00
Balance per cashbook	3128.36	33052.12
HTB Saver	36100.00	
Cash in hand	159.76	8.12
	<u>39388.12</u>	<u>33060.24</u>

I have examined the foregoing statement along with the Cash Book and Bank Statements and found all to be in order.

Auditor



Dated

8/5/26