

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CLYDE VALLEY GYMNASTICS CLUB

I report on the financial statements of the charity for the period ended 29 August 2025 which are set out on the following pages.

Respective responsibilities of the 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) Act 2005 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 Examiners'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 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
or

2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Scott Hamilton B.Sc FCCA
Fellow of The Association of Chartered Certified Accountants (ACCA)
KRP Accountants Ltd
12 Glen Artney Road
Dumbarton
Dunbartonshire
G82 2BS
16 March 2026



KRP Accountants
12 Glen Artney Road
Dumbarton
Dunbartonshire G82 2BS