

## APPENDIX 3



|                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Independent examiner's report on the accounts</b> |      |    |                 |            |                                                             | v2 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|------|----|-----------------|------------|-------------------------------------------------------------|----|
| <b>Report to the trustees/members of</b><br><br><b>Registered charity number</b><br><br><b>On the accounts of the charity for the period</b><br><br><br><b>Set out on pages</b> | Charity name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Kilbarchan Agricultural Society                      |      |    |                 |            |                                                             |    |
|                                                                                                                                                                                 | Registered charity number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | SC 051311                                            |      |    |                 |            |                                                             |    |
|                                                                                                                                                                                 | Period start date                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                      |      |    | Period end date |            |                                                             |    |
|                                                                                                                                                                                 | Day                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Month                                                | Year |    | Day             | Month      | Year                                                        |    |
|                                                                                                                                                                                 | 01                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 01                                                   | 2025 | to | 31              | 12         | 2025                                                        |    |
|                                                                                                                                                                                 | 1 to 7                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                      |      |    |                 |            | (remember to include the page numbers of additional sheets) |    |
| <b>Respective responsibilities of trustees and examiner</b><br><br><br><b>Basis of independent examiner's statement</b>                                                         | <p>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.</p> <p>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.</p> |                                                      |      |    |                 |            |                                                             |    |
| <b>Independent examiner's statement</b>                                                                                                                                         | <p>In the course of my examination, no matter has come to my attention <del>{other than that disclosed on the attached page*}</del></p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>                                                                                                                                                                                                                                                                                                                                                                                                        |                                                      |      |    |                 |            |                                                             |    |
| <b>Signed:</b>                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                      |      |    | <b>Date:</b>    | 02/07/2026 |                                                             |    |
| <b>Name:</b>                                                                                                                                                                    | Elspeth Morag Baxter                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                      |      |    |                 |            |                                                             |    |
| <b>Relevant professional qualification(s) or body (if any):</b>                                                                                                                 | Independent Accountant                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                      |      |    |                 |            |                                                             |    |
| <b>Address:</b>                                                                                                                                                                 | North Kaim                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                      |      |    |                 |            |                                                             |    |
|                                                                                                                                                                                 | Kaim Road                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                      |      |    |                 |            |                                                             |    |
|                                                                                                                                                                                 | Lochwinnoch                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                      |      |    |                 |            |                                                             |    |
|                                                                                                                                                                                 | PA12 4LD                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                      |      |    |                 |            |                                                             |    |

\*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**

Only complete if the examiner needs to highlight material problems.

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



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