

**Independent examiner's report on the accounts**

Kilbarchan Performing Arts Centre

Report to the trustees/members of

Registered charity number

SC045836

On the accounts of the charity for the period

Period start date

Period end date

Day	Month	Year	to	Day	Month	Year
1	July	2024		30	June	2023

Set out on pages

1

(remember to include the 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 Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not fall within my responsibility and it is my responsibility to examine the accounts as required under section 44(1) (c) of the 2005 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 Charities and Trustee Investment (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with the records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. As the procedures undertaken do not provide all the evidence that would be required in a full audit and, consequently, I do not express an audit opinion on the accounts.

Independent examiner's statement

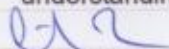
In the course of my examination, no matter has come to my attention [other than those disclosed on the attached page\*]

- 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:

26/3/26

Name:

Aileen Brown

Relevant professional qualification(s) or body (if any):

B.A.C.A. (ICAS)

Address:

25 Church Street  
Kilbarchan  
PA10 2JQ

\*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

On the accounts of the charity for the period

Day Month Year

Day Month Year

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

which gives my opinion that in my professional opinion the accounts are true and correct in all material respects and comply with the provisions of the Charities Act 2006 and the Charities (Accounts and Reporting) Regulations 2008.

to which in my opinion, attention should be drawn in order to ensure a proper understanding of the accounts to be reported.

Date

Signed: Alison Brown

Relevant professional qualification(s) or body (if any): A.A.C.A. (ICAE)

Address: 25 Church Street, Ripon, North Yorkshire YO23 2JG