

Independent Examiner's Report to the Trustees

for

'Findochty and Buckie Development Trust'

I report on the accounts of the charity for the year ended 31 Aug 2025 which are set out in the said report

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations and 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 examiner's statement

In the course of my examination, no matter has come to my attention 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: Craig Robertson

Relevant Professional qualification/professional body: FIBA

Address: ■ Rose Place Elgin Moray IV30 ■■■■

Date: 14 January 2026