APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts

Report to the trustees/members of	Glasgow Ice Centre
Registered charity number	**SC050260**

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	08	2025	**to**	31	07	2026

Set out on pages	1-2	(remember to include the page 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 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 examiner's statement

In the course of my examination, no matter has come to my attention other than that disclosed on the attached page

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

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

Signed:**	John McGowan	**Date:**	06/10/2026
Name:	John McGowan		
Relevant professional qualification(s) or body (if any):			
Address:	42 Turners Avenue		
	Paisley		
	PA1 2PY		

*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.
** OSCR will accept digital or typed signatures

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 Thursday 1st October 2026, I was contacted by trustee, Liz Burton King who was aware that their accounts and report were overdue and was asking me to examine the last two years accounts, 2024-25 and 2025-26, but she had concerns around some banking activity that had taken place during those two years.

It appeared that the Chair of the Charity, Alan Hannah had been making transfers from the charity bank account and later making payments of those sums back into the account. Although ultimately all the sums extracted were paid back, at the end of FYE 31/07/25 £4,000 withdrawn without authority remained outstanding and was repaid on 1 August 2025.

During the following financial year, Mr Hannah made a number of withdrawals totalling £18,900, which he then paid back into the account on the last day of their accounting year, 31/07/2026.

My examination of the banking records confirm that this has happened.

The remaining Trustees wrote to Mr Hannah on Friday 2nd October 2026, highlighting their concerns and asking him to offer an explanation.

He responded on the same day, where he acknowledged that the bank statements were a true record of the banking activity, and that he, without authority or knowledge of the other trustees, had been making withdrawals from the charity account to help his business that was experiencing cash flow difficulties. He also acknowledged that he had taken a further £550 in the current financial year and had paid it back to the bank on that day. He offered his apologies and immediately resigned as a Trustee.

Although ultimately there was no actual financial loss to the charity, their funds were put at severe risk, with at one point the sum of £18,900 being absent from their account. Had Mr Hannah's business failed, there was every risk that those funds could have been lost forever.

The remaining trustees have cancelled his access to their bank account, and in an effort to prevent such circumstances arising again, are changing their banking arrangements to require joint authorisation from two trustees to make any withdrawals or expenditure.

The remaining trustees have completed their accounts and returns. I certify that they are a true record of all the activity that has taken place in the charity's accounts and include the details of the unauthorised activity by Mr Hannah.