Glens Foudland Wind
Farm Community Trust
New Finder
Wardhouse
Insch
AB52 6YY

7 April 2025

Hall Morrice LLP,
Chartered Accountants,
6 & 7 Queens Terrace,
Aberdeen.
AB10 1XL

Your Ref: SLF/GLE6620

Dear Sirs,

**TRUSTEES REPORT AND FINANCIAL STATEMENTS**
**FOR YEAR ENDED 30 SEPTEMBER 2025**

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of management and staff with relevant knowledge and experience and where appropriate, inspection of supporting documentation sufficient to satisfy ourselves, that we can properly make each of the following representations to you in connection with your independent examination of the charity's financial statements for the year ended 30 September 2025.

### General

1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.

2 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.

3 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with OSCR.

4 The financial statements are free of material misstatements, including omissions.

### Assets and liabilities

5 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.

6 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed in the financial statements as appropriate.

7 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

**Legal claims**

8 There are no claims in connection with litigation that have been, or are expected to be, received.

**Laws and regulations**

9 There are no known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

**Related parties**

10 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters, which require disclosure in order to comply with legislative and accounting standards requirements.

**Subsequent events**

11 There are no events subsequent to the date of the financial statements, which require adjustment or disclosure.

**Going concern**

12 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

**Grants and donations**

13 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully

**Peter Johnston**
Trustee