

North East Scotland Gymnastics Academy (Diamonds) (SCIO)

Report to the

Report to the trustees/members of

**Registered charity
number**

**On the accounts of the
charity for the period**

Set out on pages

SC052887

Period start date

Period end date

Day

Month

Year

Day

Month

Year

01

01

2025

to

31

12

2025

to

responsibilities of

trustees and examiner

Basis of independent examiner's statement

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.

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

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

Signed:

Abraham-Finkel-Gates

Date:

28 Sept 2026

Name:

Adam Finkel-Gates

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

Chartered Management Accountant

Address:

5 South Charlotte Street

Edinburgh

EH2 4AN

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

The accounting information presented is broadly consistent with the format commonly used for receipts and payments accounts submitted to OSCR. However, it does not include all of the detailed analysis and disclosures encouraged within OSCR's Receipts and Payments Accounts Work Pack.

Further guidance is available at:
<https://www.oscr.org.uk/managing-a-charity/charity-accounting/receipts-payments-accounts-work-pack/>

Notwithstanding this, the transactions sampled during the independent examination were found to be consistent with the underlying accounting records and supporting documentation reviewed.