APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on receipts and payments

V2

Report to the trustees/members of	Local Initiatives in New Galloway						
Registered charity number	**SC047553**						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2025	**to**	31	Mach	2026
Set out on pages	Page 1					(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 receipts and payments summary 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 receipts and payments summary 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. My examination includes a review of the receipts and payments records kept by the charity and a comparison of the receipts and payments summary presented with those records. It also includes consideration of any unusual items in the summary of receipts and payments 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 summary of receipts and payments.
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.

Signed:**	David Murray Johnstone	**Date:**	14th September 2026
Name:	David Murray Johnstone		
Relevant professional qualification(s) or body (if any):			
Address:	Ashbank		
	High Street		
	New Galloway		
	CASTLE DOUGLAS DG7 3RL		

*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

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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

I have undertaken a complete review of all Transaction List items, Bank Statements and the supporting Receipts and Payments records. As a result:

1. I can confirm that all transactions identified in the Bank Statements completely align with the Transactions List
2. For all items there was supporting paperwork other than for four items:

Date	Description	Receipt (Money In)	Payment (Money Out)
07-Apr-25	PO High Street	£ 280.00	
07-Apr-25	PO High Street	£ 237.00	
16-Jul-25	Tescos Castle Douglas		£ 18.24
07-Jan-26	Co-op Castle Douglas		£ 6.14
	Total	£ 517.00	£ 24.38

I commented last year that there needed to be a more robust process for collecting and checking cash. Prior to banking, cash, once received, is now held securely and subject to dual control.