Independent Examiner's Report
For the Year Ended 31 March 2026

Independent Examiner's Report to the Trustees of Gifford Community Association

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on the attached page.

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) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 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 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 connection with my examination, no matter has come to my attention:-

i. 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 Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations have not been met, or
ii. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: Sandra Banks

Sandra Banks FCA
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22 June 2026