

Independent Examiner's Report

Year ended 31/12/25

Independent Examiner's report to the leadership of Stranraer Baptist Church

This report is on the accompanying financial statement prepared by the treasurer of Stranraer Baptist Church and approved by the elder and deacons who make up the trustees of the church.

Responsibilities of Trustees and Examiner

The 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 the Regulation 10(1)(d) of the 2006 Regulations does not apply. It is the responsibility of myself as examiner, to examine the accounts as required under section (44)(1)© of the 2005 Act and to state whether particular matters have come to my attention.

Basis of Independent Examiners Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations, which 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 explanation 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 Examiners Statement

In connection with my examination, no matter has come to my attention:-

a) 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

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

GEORGE FORD
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21/09/2026