

THE BASE (MIDLOTHIAN) SCIO

Scottish Charity Number: SC054183

Independent Examiner's Report

Independent Examiner's Report on the Receipts and Payments Accounts

Financial year ended 31 March 2026

Respective Responsibilities of the Trustees and the Independent Examiner

The charity trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity's trustees consider that the audit requirement does not apply. It is the responsibility of the independent examiner to examine the accounts as required under the charity's constitution and report to the trustees.

Basis of Independent Examination

My examination was carried out in accordance with the requirements applicable to an independent examination of receipts and payments accounts.

An independent examination is substantially less in scope than an audit and does not provide the assurance that would be obtained from an audit. Accordingly, I do not express an audit opinion on the accounts.

My examination included a review of the accounting records maintained by the charity together with supporting documentation, bank statements and other information and explanations supplied by the Treasurer that I considered necessary for the purposes of my examination.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that:

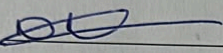
- Proper accounting records have not been maintained.
- The accounts do not agree with those accounting records.
- The accounts have not been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Based on my examination, I have no concerns regarding the Receipts and Payments Accounts for the year ended 31 March 2026.

Independent Examiner: Natasha Hoag

Organisation (if applicable): N/A

Relevant experience / qualification: _____

Signature: 

Date: 13/07/26.