

APPENDIX 3 — Independent Examiner's Report

NOTE: This section is to be completed by the Independent Examiner, not the trustees. The examiner must be independent of the management and administration of the charity and must have the skills and experience to carry out a competent examination of the accounts.

Report to the trustees/members of	Air Training Corps No 2463 Currie & Balerno Squadron Non-Public Sports & Welfare Funds
Registered charity number	SC024631
Period	1 April 2025 to 31 March 2026

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 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 the examiner's responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to their attention.

Basis of independent examiner's statement

The 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, no audit opinion is expressed 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, have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed	
Date	11 Sept 2026
Name	Mike Perrin
Relevant professional qualifications (if any)	Treasurer, Currie and Balerno District Round Table
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	Edinburgh
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