Kyle and Carrick District Scout Council Independent Examiner's Report Year ended 31 March 2026.

Independent Examiner's Report to the Trustees of the Kyle and Carrick District Scout Council

I report on the financial statements of the Kyle and Carrick District Scout Council (The Council") for the year ended 31 March 2026 which are set out on page 1.

Respective responsibilities of Trustees and Examiner

The Council's Trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 ("the Act") and the Charities Accounts (Scotland) Regulations 2006 ("the Regulations"). The Council's Trustees consider that the audit requirement of Regulation 10 (1) (d) does not apply. It is my responsibility to examine the accounts 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 the Regulations. An examination includes a review of the accounting records kept by the Council 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 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:

(a) to keep accounting records in accordance with the Regulations, and
(b) to prepare accounts which accord with the accounting records and comply with the 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.

[redacted]

[redacted]

.....29 June..... 2026