SURREALIST
SOLUTIONS LIMITED

27 April 2026

Independent Examiner's Report

St Martins Community Resource Centre
232 Dalry Road
Edinburgh, EH11 2JG

I report on the accounts of St Martins Community Resource Centre for the year ended 31 March 2026.

Responsibilities and basis of report

- The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Accounts (Scotland) Regulations 2006 and the Charities and Trustee Investment (Scotland) Act 2005.
- My responsibility is to examine the accounts in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 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 OSCR's Guidance on Independent Examination. 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 seeking explanations from the trustees where necessary.
- The examination does not involve an audit and does not provide the same level of assurance as an audit.

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, in any material respect, the requirements:
    - to keep accounting records in accordance with section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005, and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006; and
    - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent examiner

Steven Cowan
Surrealist Solutions Limited (**SC684692)**
65 Logie Green Road, Edinburgh EH7 4HF

Signed: Steven Cowan

Date: 27 April 2026