



Independent Examiner's Report

Prepared by: EC Coaching

Date 30/08/2026

STIRLING AID (SC048826) YEAR ENDED November 2025

For: Board of Trustees, Stirling Aid SCIO

Introduction & Responsibilities

This report is provided pursuant to the requirements of the Charities Accounts (Scotland) Regulations 2006 and the Charities and Trustee Investment (Scotland) Act 2005. As Independent Examiner, I was appointed to review the accounts for Stirling Aid for the year ended 30/11/2025. The charity's income is below the statutory audit threshold, qualifying it for independent examination in accordance with Scottish charity law and OSCR guidance.

The responsibility for preparing accounts and maintaining proper accounting records rests with the charity's trustees. My responsibility as independent examiner is to review the accounts and supporting documents to determine whether certain statutory requirements have been met.

Examiner's Review Process

- ✓ Reviewing all accounting records provided by Stirling Aid.
- ✓ Verifying financial entries against original bank statements, invoices, receipts, and other supporting documentation.
- ✓ Regular communication and consultation with trustees to clarify and resolve queries.
- ✓ Application of ethical and professional standards in my capacity as a certified bookkeeper and payroll consultant.

Reflection on Documentation and Evidence Status

I confirm all requested accounting records and supporting documentation were received from Stirling Aid in a timely and complete manner. The information provided enabled a comprehensive review of the financial position and transactions for the year. All records have been thoroughly verified with no outstanding matters or unresolved queries at the conclusion of my examination.

Basis of Independent Examiner's Statement

This independent examination was conducted in line with the Charities Accounts (Scotland) Regulations 2006 and relevant guidance from the Office of the Scottish Charity Regulator (OSCR). The procedures undertaken are less detailed than those required for an audit and do not constitute an audit opinion. The examination involved review rather than full verification, and assurances are limited to the matters considered in the course of my review.

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:
 1. to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 2. to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave 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.

Name: Ewelina Chin

Title: OCR Certified Bookkeeper & Payroll Consultant

Address: 96 Wallace Crescent, Stirling, FK7 8DG

Signature: 

Date: 30/08/2026

Data Protection Statement:

This certificate is issued solely for legal and official purposes. All personal data is handled in accordance with UK GDPR and the Data Protection Act 2018. Information will not be disclosed to unauthorised parties.