

AUTISM EILEANAN SIAR (AES) Independent Examiners Report

Accounts for Year Ending 31st March 2026

I report on the financial statements of the charity for the year ended 31st March 2026 which are set out on the attached Autism Eileanan Siar Income and Expenditure Account.

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirements of Regulation 10 (1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes 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, I do not express an audit opinion on the view given by the accounts.

In connection to my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in my 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 Regulations and
 - To prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: JAMES FEENEY

Address: LESTER, 9 UPPER BARVAS, HS20QX

Date: 04/08/2026

Signed: J Feeny.