



Scottish Charity Regulator

Report to the
members of

Registered charity
number

Accounts of the
for the period

Set out on pages

Respective
responsibilities of
trustees and examiner

Basis of independent
examiner's statement

Independent examiner's
statement

Relevant professional
qualification(s) or body
(if any):

Address:

Independent examiner's report on the accounts

v2

Charity name

Airlie Village Hall Committee

SC10968

Period start date

Day
01

Month
01

Year
2025

to

Period end date

Day
31

Month
12

Year
2025

1

(remember to include the page
numbers of additional sheets)

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations 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.

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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, I do not express an audit opinion on the accounts.

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:

8th September 2026

Name:

Nicola Jackson

Institute of Chartered Accountants of Scotland

Kinnaniel Farm

Kirriemuir

Angus

DD8 5NF

Give here brief details of any items that the examiner wishes to disclose

Only complete if the examiner needs to highlight material problems.

During the year structural issues were identified within Airlie Hall which were not feasible for repair and therefore resulted in the halls closure. The charity has been wound up post year end.