




|   |  |       |      |           |                 |       |      |
|---|--|-------|------|-----------|-----------------|-------|------|
| <b>Report to the trustees/members of</b><br><br><b>Registered charity number</b><br><br><b>On the accounts of the charity for the period</b><br><br><b>Set out on pages</b> | <b>Independent examiner's report on the accounts</b> |       |      |           |                 |       |      |
|   | <b>Applecross Community Hall</b>                     |       |      |           |                 |       |      |
|   | <b>SC027220</b>                                      |       |      |           |                 |       |      |
|   | Period start date                                    |       |      |           | Period end date |       |      |
|   | Day  | Month | Year |           | Day             | Month | Year |
|   | 01   | 02    | 2024 | <b>to</b> | 31              | 01    | 2025 |
|   |  |       |      |           |                 |       |      |

|   |   |   |                              |
|---|---|---|------------------------------|
| <b>Respective responsibilities of trustees and examiner</b>                         | <p>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 (as amended). 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.</p>  |   |                              |
| <b>Basis of independent examiner's statement</b>                                    | <p>My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 view given by the accounts.</p> |   |                              |
| <b>Independent examiner's statement</b>   | <p>In the course of my examination, no matter has come to my attention</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> <li>• to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>• to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul>   |   |                              |
| <b>Signed:</b>  | <table border="1" style="width: 100%;"> <tr> <td style="width: 60%; text-align: center;"></td> <td style="width: 40%;"><b>Date:</b> 23 / Mar / 2026</td> </tr> </table>  |  | <b>Date:</b> 23 / Mar / 2026 |
|  | <b>Date:</b> 23 / Mar / 2026  |   |                              |
| <b>Name:</b>  | Adam Finkel-Gates   |   |                              |
| <b>Relevant professional qualification(s) or body (if any):</b>                     | Chartered Management Accountant   |   |                              |
| <b>Address:</b>   | 5 South Charlotte Street<br>Edinburgh<br>EH2 4AN  |   |                              |

## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

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

The current accounts satisfy the requirements set out in the regulations.

While I am confident in the data overall being correct, the analysis needs some additional work, specifically:

1. Unrestricted Grants total £4,242, but only show £3,000 on Additional analysis (1)
2. Restricted Grants total £90, but show £27,812 on Additional analysis (1)
3. There is a £10,431 expense showing for Restricted payments relating to charitable activities but the analysis is not provided in section 4 on Additional analysis (1) (the column right to where the £18,830 is showing)
4. Additional analysis (2), Receipts, the total here currently £30,350 should match the Unrestricted Funds total from the Statement of receipts and payments (currently £25,909).
5. Additional analysis (3), there is information in your Restricted column on the Statement of receipt and payments, which needs to be detailed here.

To assist in your annual accounts production, we make a free excel based template available on our website, this would ensure any and all additional information is completed. If you are interested you can access the spreadsheet from [www.cfo.scot](http://www.cfo.scot).