

The Macmillan Gift Shop Association
Scottish Charity Register Number SCO 40203

Independent Examiner's Report to the Trustees of the Macmillan Gift Shop Association

I report on the accounts of the Association for the year ended 31 December 2025 which are set out on pages 3 and 4 with a Surplus for the Year of £1,463.63 and a Closing Balance of £30,931.95.

Respective responsibilities of Trustees and Examiner

The Association Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The Association 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.

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: 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 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:



Kevin G Stephen

Date :

January 2026

Professional Qualification: Member of the Institute of Chartered Accounts of Scotland

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