

Berneray Community Association

Independent Examiner's Report to the Trustees of Berneray Community Association

I report on the Accounts of the above Charity for the year ending 28th February 2026 which are set out on page 1 attached.

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

The charity Trustees consider that the audit 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 come to my attention.

Basis of Independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My 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 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

Independent Examiner's Statement

In the course of my examination no matter has come to my attention *other than on the attached.*

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.

~~2 To which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached:~~

Name & Signature *Pam Roe* 

Address *Moss Cottage, Grinish, Benbecula HS7 5QA*

Date *30/4/26*