APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of	Charity name Age Concern Scotland Girvan Branch
Registered charity number	SCSC050839

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	04	2025	to	31	03	2026

Set out on pages	(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner	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.
Basis of independent examiner's statement	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.
Independent examiner's statement	In the course of my examination, it became apparent to me that prior to the change of trustees in November 2025, no proper records of income and expenditure had been maintained. However, since the new trustees had joined the group(replacing all previous trustees) the recording of all income and expenditure, had been carried out to a level which will allow the financial performance of the group to be accurately reflected in the financial statements. It is therefore my professional opinion that all book-keeping is now carried out competently, and to a level expected by an independent examiner.

Signed:		**Date:**	20th April 2026
Name:	Gary Skilling		

Relevant professional qualification(s) or body (if any):	Institute of Financial Accountants
Address:	ATB Accountancy Services Limited 125a Dalrymple Street, Girvan, Ayrshire. KA26 9BS

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

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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

Xero is the chosen book-keeping software of the group, and all transactions are recorded to an acceptable standard.