

Independent Examiners Report to the Committee of Stewarton Initiatives Group SC 048155

I report on the accounts of the Stewarton Initiatives Group for the year ended 31st December 2025 which are set out on spreadsheets supplied by your Treasurer.

I would like to point out that I have also audited the Stewarton Lottery Account operated by the Stewarton Initiatives Group for the year ended 31st December 2025, with the Treasurer providing me with a summary of the rules which should be applied insofar as the operation of the Lottery Account is concerned.

Basis of independent examiner's statement

My examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records and all Bank Statements. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations if required from the Treasurer concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full accounting audit, and consequently I do not express an audit opinion on the view given by the accounts

Independent examiners 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 Accounts Regulations, and
 - to prepare accounts with accord with the accounting records and comply with regulation 9 of the 2006 Accounts Regulationshave 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.

D W Reid

**Douglas Reid
Director**

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16th July 2026