

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name

THE BELLMAN

Registered charity number

SC 050368

On the accounts of the charity for the period

Period start date

Day

Month

Year

01

09

2024

to

Period end date

Day

Month

Year

31

08

2025

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, no matter has come to my attention ~~other than that disclosed on the attached page*~~

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, 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**:

Norman Mackay

Date:

27/05/2026

Name:

Norman Mackay

Relevant professional qualification(s) or body (if any):

Address:

23 INKBOTTLE WAY
STONEHAGEN
AB39 2PD

*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.

**OSCR will accept digital or typed signatures.

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

Report to the trustee-members of the charity Registered charity number On the accounts of the charity for the period Set out on pages Responsible trustees and examine Basis of independent examiner's statement Independent examiner's statement 1. Where the independent examiner has identified any material problems with the accounts, the independent examiner must state the nature of the problems and the reasons for them. The independent examiner must also state the actions taken by the trustees to address the problems and the progress made in dealing with them. The independent examiner must also state the actions taken by the trustees to prevent the problems from recurring. 2. Where the independent examiner has identified any material problems with the accounts, the independent examiner must state the nature of the problems and the reasons for them. The independent examiner must also state the actions taken by the trustees to address the problems and the progress made in dealing with them. The independent examiner must also state the actions taken by the trustees to prevent the problems from recurring.		Period start date Period end date Page 1 of 1
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