

The Trustees
Tulliallan Family Council
Heather Stringer and Stacey MacMillan – Chairpeople
40 Kellywood Crescent
Kincardine
FK10 4PB

29 May 2026

Dear Ms Stringer and Ms MacMillan,

Tulliallan Family Council – Accounts 2024/2025

The aim of this letter is to set out the basis on which I act as Independent Examiner for the Charity.

Roles

As Trustees, you are responsible for maintaining proper accounting records and preparing the financial statements. You are also responsible for making available to me all of the charities accounting records and related papers are required.

As Independent Examiner, I have a responsibility to report whether the accounts are drawn up in a manner consistent with the founding documentation of the charity The Charities Accounts (Scotland) Regulations 2006.

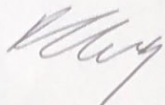
Timetable

We have worked to the following timetable:

Books received from trustees:	13 th May 2026
Completion of examination:	29 th May 2026

Fees

My work has been undertaken on a voluntary basis and no fee shall be raised to the charity for my examination.



Claire Caley
Associate Director of Ground Engineering
29 May 2026

Independent Examiners Report to the Trustees of Tulliallan Family Council

I report on the accounts of the charity for the year ended 30 June 2025 which are set out on the attached pages.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirements of Regulation 10(1) (d) of the 2006 Accounts Regulation do not apply. It is my responsibility to examine the accounts as required by the Scottish Charity Regulator (OSCR) and to state whether particular matters have come to my attention.

Basis of the independent examiner's statement

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 disclosure in the accounts and seeks explanation for 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 in the view given by the accounts.

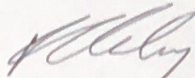
Independent Examiner's Statement

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 have not been met to
 - keep accurate and comprehensive accounting records
 - prepare accounts which accurately reflect the accounting records

or

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



Claire Caley
Associate Director of Ground Engineering

29. May 2026

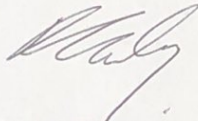
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Kincardine
FK10 4PB

29 May 2026

Dear Ms Stringer and Ms MacMillan,

Note to the Trustees of Tulliallan Family Council – Accounts 2024/25

I have made an unqualified Independent Examiners Report as I believe that overall I am satisfied that the records made available to me by the trustees show adequately that the funds collected have been used in accordance with the objectives of the charity.



Claire Caley
Associate Director of Ground Engineering