

Independent Examiner's Report to the Trustees of Achnamara Community Trust SCIO

I report on the accounts of the charity for the year ended 28 February 2025 which are set out on pages 2-4.

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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 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
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Patricia O'Neill

Relevant Professional qualification/professional body: former Chartered FCIPD (retired)

Address: Gariob Farm, Achnamara, Argyll PA31 8PS

Date: 27/08/25

Achnamara Community Trust SCIO

Accounts for Year Ended 28 February 2025

Summary

	£
Opening Bank Balance 1 March 2024	70.90
Receipts 1/3/24-28/2/25	73.72
Payments 1/3/24-28/2/25	<u>28.00</u>
Receipts less payments	45.72
	116.62
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Closing Bank Balance 28 February 2025	<u>116.62</u>

Statement of Balances

Total Assets	6,116.62
Total Liabilities	<u>0.00</u>
Total Assets less Total Liabilities	<u>6,116.62</u>

Restricted vs Unrestricted funds

Restricted funds	0
Unrestricted funds	<u>6,116.62</u>
	<u>6,116.62</u>

Achnamara Community Trust SCIO
Accounts for Year Ended 28 February 2025

Receipts and Payments

Date	Description	Payments	Receipts
19/03/2024	Service charge	7	
15/04/2024	Service charge	7	
20/05/2024	Service charge	7	
18/06/2024	Service charge	7	
15/07/2024	Bank refund		73.72
		28.00	73.72

Achnamara Community Trust SCIO

Accounts for Year Ended 28 February 2025

Statement of Balances

	£	£	
Assets			
Land and buildings as at 1 March 2024	6,000.00		Hall and shed
Acquired in year	<u>0</u>		
Land and buildings as at 28 February 2025		6,000.00	
Bank balance as at 1 March 2024	70.90		
Movements in year	<u>45.72</u>		
Bank balance as at 28 February 2025		116.62	
Total Assets		<u>6,116.62</u>	
Liabilities	0.00		
Total Assets less Total Liabilities		<u>6,116.62</u>	