

Organisation, Structure and Decision Making -

The organisation operates as a two tier SVCO Model SCIO Constitution with Trustees and Members. A copy of the Constitution is available to OSCR on request.

The Trustees are jointly responsible for running the SCIO named Forres Highland Games and managing its assets. Members can also share some of the duties of the Trustees as laid out in our Constitution.

By law FHG must publicise its status as a SCIO. We do this by publicising our charity name and charity number on all letters, reports, web, Facebook and twitter pages, posters, etc. We are legally bound to provide information such as accounts and constitution to anyone who asks for them. We are bound by law to provide information on our activities and submit an annual return to OSCR.

We must get OSCR consent to make changes to our Constitution and charity. We must keep a register of our current and former Trustees and Members and submit a copy of same to OSCR on request.

There are no employed or paid staff in the organisation. We contract in specialist services, namely public relations and event arena fencing work.

Purpose and Liabilities -

The purpose of FHG is the advancement of public participation in sport and the advancement of the arts, heritage and culture, through promoting and convening an annual Highland Games in Grant Park in Forres each July, including traditional music, Scottish highland dancing and other Games related cultural events.

The members of the organisation have no liability to pay any sums to help to meet the debts (or other liabilities) of the organisation if it is wound up; accordingly, if the organisation is unable to meet its debts, the members will not be held responsible.

The members and charity trustees have certain legal duties under the Charities and Trustee Investment (Scotland) Act 2005; and clause 7 does not exclude (or limit) any personal liabilities they might incur if they are in breach of those duties or in breach of other legal obligations or duties that apply to them personally.

Safety and Security -

FHG take public health, safety and security in the staging of the Games event very seriously.

The general Risk Assessments (RAs), the Event Safety Plan and the Event Back Up Plan which are all specific to FHG were prepared then reviewed and updated as appropriate during our Games planning phase. The format of the Event Safety Plan was revamped this year to align with Moray Council's guidance. Four principal office bearers attended Moray Council's Event Safety Seminar on 22 Feb '24.

2024 Event Report -

This year's event marked the 96th anniversary since the founding of the Games in Grant Park.

The Games were again a very well organised and managed event with a pleasing crowd attendance despite the poor weather forecast and morning rain. A large gathering of spectators from home and abroad all enjoyed a great afternoon's entertainment. An established highlight of the town's summer calendar.

The good spectator attendance numbers are again credited to the magnificent work of our PR consultant• Claire Doughty Publicity. [REDACTED] does an excellent job raising awareness of our forthcoming Games event through our website and on our social media, with well-timed eye-catching updates right up to Games afternoon. She arranged targeted advertising and raised public awareness with photographs and interesting articles in the local press. She also secured additional sponsor funding and the sale of several advertising banners. On behalf of the Board of Trustees I extended our sincere thanks to [REDACTED] for her superb work.

This year's Chieftain was [REDACTED], Drum Major of Forres & District Pipe Band. [REDACTED] is a well-known personality in Forres and a long serving band member. He was a very deserving and popular Chieftain. In the company of his close family [REDACTED] had a very enjoyable and memorable day.

It was also a great pleasure to welcome to the Games some of our Sponsors, including our main sponsors and good friends of Forres Games, [REDACTED]. FHG are much indebted to the generosity of all our sponsors, and we sincerely thank them all, especially our massed bands sponsor the [REDACTED] [REDACTED] Budge Foundation, for their very generous support and continued loyalty.

There were healthy entries and good competition in the track and field events, including the road race. The Heavies competitions are always a crowd pleaser and entertained the crowd during the afternoon. The ever-popular Message Bike Race excited the crowd as did all the grass track cycling events.

There was a very large entry in the Highland Dancing competitions which made it a busy and long day for the judges and pipers. This event was sponsored this year by Springfield Properties Ltd. The introduction of the new highland dancing village situated out with the athletics track at the northeast side of the Games Park worked well and gave highland dancing enthusiasts ample space to spread out and spectate in comfort. The post games downpour highlighted a ground dip near the dancing stage where puddling formed. This will be addressed for future Games.

Healthy entries in the solo piping competitions and in our new event the solo drumming competition managed by trustee Liam S. A new location on the west side of the Games field was trialled for the solo piping platforms and registration this year. The platforms need to be further apart for sound transmission and better signage introduced, but in general the judges and participants were happy with the new siting:

It was disappointing that there were no Tug-o-War entries. Two volunteer army teams had intended to compete but were unexpectedly called away to detachment readiness last minute. Other Highland Games in the north also had poor entries. FHG would like to see if a return of Tug-0-War in the coming year if it can be achieved.

A full list of event prize winners is on the Games website;

The Games were, as usual, supported by a fantastic team of volunteer judges and officials from across the North of Scotland. Their dedication and professionalism in ensuring fair play, good sportsmanship and a safe event was much appreciated. We extended our grateful thanks to all. •

The massed pipe bands were again an extremely popular attraction. All bands gave an excellent display much to the delight and applause of the crowd. Forres & District Pipe Band matched up from the town centre and proudly led the Chieftain and the Opening Parade into the arena and got the event off to a rousing and colourful start. The large turnout of bands was very pleasing and a credit to the hard work of our secretary.

A large number of trade and charity stalls were spaced around the perimeter of the arena and added colour, variety and additional spectator interest whilst bringing in valuable revenue to help offset the day's substantial financial outgoings. The Trade Stalls Manager was thanked for all his sterling hard work. FHG are grateful to all our traders for their continued loyalty and support and hope they will return next year.

The beer tent, run by the Royal British Legion Forres, had a busy afternoon. The whole of Games Field liquor licence was a new feature this year and proved an enormous success attracting favourable comments. The Security provider.s confirmed no incidents or problems. Thanks were extended to our Asst Sec. for working with the RBL to gain the Moray Council Park wide licence.

Our hard-working Trustees and local trusty Games volunteer.s all pitched up on the Thursday, Friday and Saturday and worked diligently with us over the weekend. The 'can do' and good-humoured spirit demonstrated again that the well-recognised Forres community spirit is still very much alive. A group of volunteer soldiers from Kinloss Barracks helped us out with a lot of the manual heavy lifting jobs on the Friday and the Saturday evening. Grateful thanks were also given to the firefighters from Forres Fire Station who got stuck in along with the others and helped with the arena dismantling and clearing up. The heavy rain during the clear away at the conclusion of the Games on the Saturday evening was unrelenting and grateful thanks passed to all those who braved those awful conditions.

Local farmer [REDACTED] provided a tractor and harvest trailer free of charge for the weekend and friend of the Games [REDACTED] very kindly did tractor driver duties. Another local farmer [REDACTED] supplied a tractor with trailer and driver free of charge and transported the crowd barriers to and from Grant Park. Past Chieftain and local farmer [REDACTED] arrived on Saturday evening with his tractor and large trailer and helped with the clearing away. The crowd barriers and no parking cones were loaned free of charge by Forres Events Ltd. FHG's grateful and sincere thanks was passed on to them all.

FHG owes a huge debt of gratitude and thanks for the significant efforts and magnificent support of all our volunteers and helpers. Without them all we would not have been able to stage a Games that were safe, successful and the crowd-pleasing annual summer event Forres loves. We extend our sincere grateful thanks to everyone who helped. They are all a credit to the Forres community and their organisations. Letters of thanks were sent as appropriate.

Our excellent FHG trustee committee deserve high praise. Without their willingness to serve, sacrifice of their free time, dedication and teamwork throughout the year and in particular the weeks leading up to the event, FHG 2024 would not have again been the undoubted success and magnificent spectacle it was.

Our sincere gratitude and special thanks are owed to our extremely dedicated and hardworking Secretary. His time given is enormous and immeasurable. His lifetime of knowledge, foresight and dedication ensured once again that our Games ran smoothly and were the well-planned event FHG is known for. It must have been a difficult year for [REDACTED] after losing his beloved wife last January.

Sincere thanks are also owed by the Board of Trustees to our Games Treasurer. As we have come to expect he again expertly and diligently undertook all the FHG financial duties and tasks during the year. His job in the weeks leading up to the event; on Games Day itself and in the weeks after, is a busy one. Ali successfully manages the work of the Treasurer with great diligence, skill and always with good humour. He again oversaw the further successful ramping up of advance ticket sales and card payment technology. This included working alongside the Vice Chairperson organising the volunteer gate staff and necessary technology training. The Treasurer's hard work and meticulous accounting throughout year keeps our finances and reserves in good order and his thorough preparation of the Games accounts for examination and annual report submission to OSCR is greatly appreciated.

Grateful thanks is also owed to those Trustees who volunteered their services over the past year to assist with the loan of our equipment and the issue of Forres Events Ltd equipment, etc to local community organisations and events such as Forres Theme Day, MacPiping Hot, Grant Park 100, Forres Bonfire Night, Armistice Sunday, etc and to other out of town organisations as well.

Also, thanks to the Trustees who helped with the drying out of equipment after the Games.

If we have omitted to thank anyone, FHG offer them our apologies, it is certainly not intentional.

This year in mid-April, thanks to Cockbums Solicitors (past Chieftain [REDACTED] we agreed and signed the 25-year lease of the Games Shed storage facility and land footprint with owners The Moray Council. Buildings insurance cost was agreed and paid. An application for a Rates rebate in line with the rules has been lodged with the Council.

A condition of the lease is the replacement of the asbestos roof cladding and tidying up of the groundworks on the South and East sides. Quotations have been received for the costs of these works. Funds have been set aside by the Treasurer. Applications have been lodged with local community funders for grant aid to help with the cost.

Over the reporting year we have been successful in strengthening our committee with the appointment of additional Trustees and recently another three persons having expressed a wish to join the committee. However, we will continue our efforts to interest local people in the Forres community to join our organisation so that through succession planning our Games will have a bright future.

Games Assets and Equipment Replacement Programme & Games Improvement -

In this Reporting Year -

This year we hired in Heras Fencing in lieu of using our post and canvas fencing along the North perimeter of the Games Field. Our fencing contractors erected and dismantled it and found it an easier task as compared to the wood post & wire used on the other perimeters. We extended the fence line on the East and West perimeters and repositioned the main entrance gate for efficiency and pedestrian safety reasons.

In the Coming Year.

We will continue to pursue grant aid opportunities to help fund the replacement of the main shed's asbestos roof covering. Any shortfall in the funding will have to be met from FHG financial reserves.

It is our intention to let an enabling groundworks contract to have the earth and vegetation around the foot of the shed cleared and levelled, ready for roof scaffolding, by end of March '25. ·
It is projected that the contract for roof cladding replacement works will be let in early Jan '25 with a start date of April '25 and completion by end May '25.

The Trustees will meet in early November '24 to clean out and dispose of all the obsolete items currently lying up in the roof space of the main shed.

The AGM will be held on 13th Nov '24.

All the matters raised and recorded in the post games wash up meeting will be formally addressed starting at the January '25 meeting.

We will check all tentage, equipment, signage, trophies, etc for wear and tear and prepare a replacement programme for Trustee mtg approval as appropriate. Any new equipment considered necessary will be considered for capex funding approval in the same manner.

Local Community Events supported in this period -

FHG continued to store and on the authority of the owners Forres EventsLtd (FEL) issue their traffic 'police no waiting' cones to various organisations both local in Forres and to surrounding town community events. The proper and timely return in good order is also overseen by FHG;

Forres Theme Day Association were loaned some of our tents, chairs, tables and other items of equipment to help with their Forres Theme Day on 5th May '24. Games trustees erected and dismantled the equipment.

Tents, the dancing platform and chairs were loaned in support of the MacPiping Hot British Pipe Band Champs in Grant Park on 8th June '24. Erection and dismantle by volunteers from FHG.

FHG loaned heavy events athletics equipment to Kinloss Barracks in late June '24 to help 39 Eng Reg stage their Sapper Highland Games event. A letter of thanks was received.

The successful Grant Park 100 centenary celebration event in Grant Park on 24th Aug '24 was supported by FHG with several volunteer trustees helping on the organising committee and during the build weekend. FHG tents, tables, chairs, gates, signage, etc were loaned.

FHG equipment was also loaned out to other summer events in neighbouring towns.

Other local volunteer organisations and events to which equipment has been regularly loaned or issued in past years includes - FACT, Forres Heritage Trust, Forres Community Fireworks, Forres Remembrance Sunday Parade, Colours ofCluny, Dallas Gala, RAF Lossiemouth Open Day.

FHG remain committed to supporting other local community volunteer organisations with equipment loan and manpower assistance where possible.

Looking to the Future -

In 2025 we will -

Continue our endeavours to interest enthusiastic local petsois to join the FHG committee and also nurture and build on the local volunteering community spirit we again enjoyed, and which contributed to the success of this year's Games.

Succession planning and the capturing of knowledge and expertise is key to the long-term success of our much-loved FHG as we move towards our centenary year and look with optimism beyond that to the future. The office bearers and other trustees will endeavour to document and store such valuable information to ensure it does not get lost.

Again, FHG will look to appoint a PR Consultant to promote our Games through targeted social media exposure and advertising and always be open minded to new sponsorship enhancement opportunities.

FHG will continue to loan out our equipment to other local event groups and so further our core purpose and strengthen our community spirit.

Equipment to be borrowed -

In 2025 we will seek to borrow the aluminium crowd barriers we have used in past years for our track perimeter safety fence, also the 'police no waiting' cones which are needed to satisfy Police Scotland requirements. This by kind arrangement with and support of Forres Events Ltd.

Financial Statement -

This year we continued to use the facility to purchase tickets online through our website and processed via a ticket management company - Ticket Source. That proved even more successful than last year, allowing more overseas visitors to pre-book and download their tickets and in tum provided us with accurate statistical information on the demographics of those wishing to attend as well as substantial pre-Games income.

Our practice of using cash at the entrance gates and elsewhere has continued successfully but it has becoming increasingly difficult to get competent cashiers to take the cash. Also, accountability and reconciling ticket sales, versus cash received, is difficult and not fully accurate. However, the increased use of cashless or card payments, which we can now easily facilitate with a total of 6x SumUp card reader machines has increased efficiency. We also successfully lent out our card readers for use at the Grant Park 100 event, for which we received a small donation.

Ticket sales in total were down slightly overall but trade stand and sponsorship income increased by the extensive use and advertising on social media, managed by our PR manager (██████████) and Web Manager (██████████).

The rental agreement for the storage shed with Moray Council has finally been ratified for a 25-year rent free period providing we have the roof replaced within the next 2 years. However, in the short term we must pay the Moray Council Non-Domestic Rates of £944.49 per year which will hopefully be reduced by at least 80% or 100% if we are successful in qualifying for relief and reduction, for which has been applied.

We are now able to start fundraising for the roof replacement plus submitting applications to various funding bodies for grants.

We still have two alternate year maturing 24mth Term Deposit bonds with over £20000 in each for contingencies.

Insurance cover has increased slightly to £919.87.

Income, Expenditure, Savings and Assets

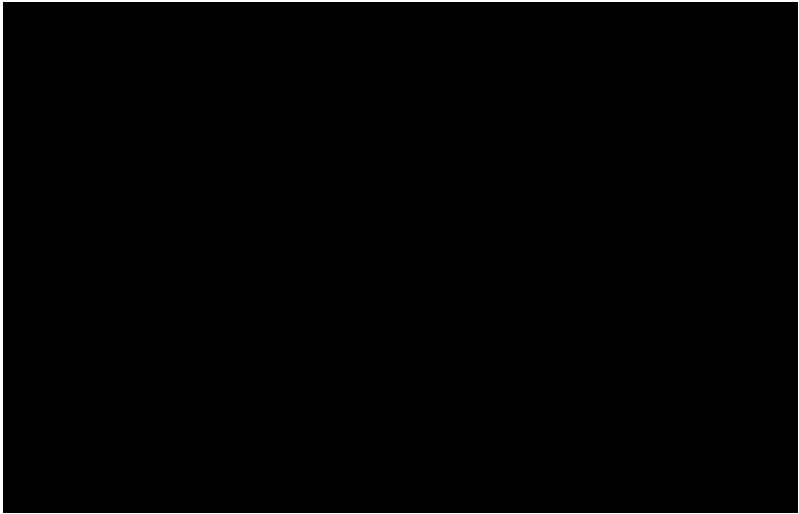
The Gates income was increased by both the income from the increased use and number of SumUp card readers and advance online ticket sales.

Expenses have unsurprisingly all gone up again from all providers of services and equipment.

Future planning

We are now able to pursue sources of grants or sponsors to help fund the cost of repairing the shed roof. We will still allocate a reserve fund of £25,000 to cover charges and/or future repairs of the shed roof.

We plan to purchase at least 1x heavy duty use gazebo for use at either the entrance or the seating area, plus a replacement "Gala/Market Traders" style tent.



Position

Treasurer IV Jan1202s

Secretary / Jan1202s

Chairman \-6" Jan/2025

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Pennanent endowment funds	Total current period	Total last period
		to nearest£	to nearest£	to nearest£	to nearest£	to nearest£	to nearest£
B1 Cash funds	Cash and bank balances at start of year	92,131				92,131	70,180
	Surplus / (deficit) shown on receipts and payments account	5,895	-			5,895	21,951
						-	-
						-	-
	Cash and bank balances at end of year	98,026	-			98,026	92,131

(Agree balances with receipts and payments account(s))

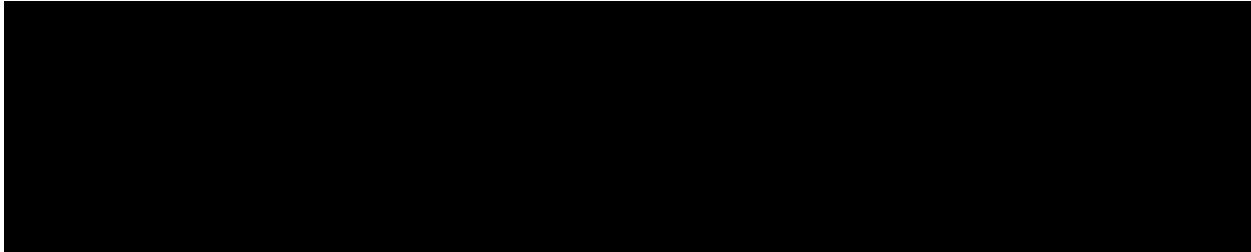
B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest£	to nearest£
	Total			

Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
		to nearest£	to nearest£	to nearest£
Transparent Panels		2,684	109	16
Website		1,700	93	14
Tents & Shelters		3,275	564	85
LaPtoo		230	152	152
Other Assets		370	24	24
Generator		290	290	
	Total	8,549	1,452	1,550

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest£	to nearest£
	Independent Examiner	General	360	840
		General		
		Total	360	840

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due	Last year
			(estimate)	

Signed by one or two trustees on behalf of all the trustees



Forres Highland Games

SC046639

Receipts and payments accounts									
For the period from	Period start date					Period end date			
	Day	Month	Year	to	Day	Month	Year		
		01	10	2023		30	09		

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	8,781				8,781	7,320
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings	1,574				1,574	152
Rents from land & buildings					-	-
Gross receipts from other charitable activities	41,570				41,570	43,915
A1 Sub total	51,925				51,925	51,388
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	51,925	-11	-1	-11	51,925	51,388
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	45,740				45,740	28,837
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
A3 Sub total	45,740				45,740	28,837
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	290					
Purchase of investments						
A4 Sub total	290					
Total payments	46,030				46,030	28,837
Net receipts / (payments)	5,895				5,895	21,551
A5 Transfers to/ (from) funds						
Surplus / (deficit) for year	5,895				5,895	21,551

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

General Funds for the hosting and support of Forres Highland Games

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b) x

C3b Trustee remuneration - details

Authority under which paid		£
	Honorarium	200
		400
		200

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b) x

C4b Trustee expenses - details

	Number of trustees	£
Telephone	1	100

CS Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount(£)	Balance outstanding at period end 1£1

C6 Other information

Funds Held as a contntgency against the games having to be cancelled, estimated cost of £25,000 per annum, also equipment replacement programme.

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest£	Restricted funds to nearest£	Expendable endowment funds to nearest£	Permanent endowment funds to nearest£	Total current period to nearest£	Total last period to nearest£
Sponsors	8,731				8,731	7,140
Donations	50				50	180
					-	-
					-	-
Total	8,781				8,781	7,320

2 Grants

	Unrestricted funds to nearest£	Restricted funds to nearest£	Total current period to nearest£	Total last period to nearest£
Total		-11	11	

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest£	Restricted funds to nearest£	Expendable endowment funds to nearest£	Permanent endowment funds to nearest£	Total current period to nearest£	Total last period to nearest£
Entry Fees	1,828				1,828	1,219
Gates	34,100				34,100	35,743
Programmes	832				832	889
Seats	915				915	794
Tradestands	3,895				3,895	5,270
					-	-
Total	41,570				41,570	43,915

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest£	Restricted funds to nearest£	Expendable endowment funds to nearest£	Permanent endowment funds to nearest£	Total current period to nearest£	Total last period to nearest£
Advertising	2,491				2,491	2,439
Band Fees	2,977				2,977	1,068
Catering	2,226				2,226	2,167
Dues and Subscriptions	50				50	96
Equipment Rental	1,717				1,717	340
Fencing & Park security	5,306				5,306	2,560
Gifts and Donations	1,689				1,689	1,728
Permit Fees	715				715	447
Honorarium	800				800	600
Insurance	920				920	1,496
Miscellaneous	5,214				5,214	672
Office Supplies	83				83	419
PA System	969				969	660
Postage and Delivery	75				75	-
Printing and Reproduction	1,065				1,065	597
Prize Money & Trophies	7,931				7,931	6,668
Professional Fees	3,015				3,015	1,562
Rent & Rates	316				316	-
Repairs	230				230	190
Telephone	100				100	100
Travel	5,095				5,095	2,476
Utilities	1,831				1,831	788
Waste Removal	900				900	650
Machine Charges					-	1,114
Website	25				25	-
Total	45,740				45,740	28,837

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	8,781				8,781	7,320
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings	1,574				1,574	152
Rents from land & buildings					-	-
Gross receipts from other charitable activities	41,570				41,570	43,915
Sub total	51,925				51,925	51,388

Receipts from asset & investment sales

Proceeds from sale of fixed assets	Sub total					
Proceeds from sale of investments						
Total receipts	51,925				51,925	51,388

Payments

Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	45,740				45,740	28,837
Grants and donations					-	-
Governance costs:					-	-
Audit/ independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Sub total	45,740				45,740	28,837

Payments relating to asset and investment movements

Purchase of fixed assets	Sub total				\$90	\$00
Purchase of investments						
Sub total					290	600
Total payments	46,030				46,030	29,437
Net receipts / (payments)	5,895				5,895	21,951
Transfers to / (from) funds						
Surplus / (deficit) for year	5,895				5,895	21,951

Nature and purpose of funds

General Funds for the hosting and support of Forres Highland Games

Additional analysis (3)

6 Breakdown of restricted funds

Restricted fund - enter name of fund below Restricted fund 2 - enter name of fund below Restricted fund J - enter name of fund below Restricted fund 4 - enter name of fund below

Berry Burn

Total restricted funds

Total restricted funds last period

Receipts

Donations						
Legacies						
Grants						
Receipts from fundraising activities						
Gross trading receipts						
Income from investments other than land and buildings						
Rents from land & buildings						
Gross receipts from other charitable activities						
Sub total						

Receipts from asset & investment sales

Proceeds from sale of fixed assets

Proceeds from sale of investments

S u b t a l

Total receipts	-11	-11	-11	-11	-11	-11
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Payments

Expenses for fundraising activities						
Gross trading payments						
Investment management costs						
Payments relating directly to charitable activities						
Grants and donations						
Governance costs:						
Audit/ independent examination						
Preparation of annual accounts						
Legal costs						
Sub total						

Payments relating to asset and investment movements

Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-

Total payments

Net receipts / (payments)

Transfers to / (from) funds

Surplus / (deficit) for year

Nature and purpose of funds

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OSCR

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts v2						
Report to the trustees/members of	Charity name Forres Highland Games					
Registered charity number	SC046639					
On the accounts of the charity for the period	Period start date			Period end date		
	Day	Month	Year	Day	Month	Year
	01	10	2023	30	09	2024
Set out on pages	8-13			(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. 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 Charities Accounts (Scotland) Regulations 2006. 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 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: <ul style="list-style-type: none"> • 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					
Signature	[Redacted Signature]					proper
Name						
Relevant professional qualification(s) or body (if any)						
Address						

*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.

APPENDIX3

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**