

With Compliments

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Independent Examiner's Report to the Trustees of Friends of Cathcart Cemetery (SCIO) (The Charity)

I report on the accounts of the charity for the period from 24 June 2021 to 30 June 2022, which are set out in the Treasurer's Report and approved by the Trustees on 24 September 2022.

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 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.

I have also met with the Trustees, examined the Incorporation Approval, the Charity's Management Document, Minutes of Trustees Meeting and the Trustees Annual Report approved by the Trustees on 24 September 2022

Independent examiner's statement

In the course of my examination, no matter has come to my attention that needs to be reported and 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 been fully met.

Gordon Ridland

Chartered Accountant

24 September 2022