

Stirling & Trossachs Scout Council and Stirling & Trossachs Explorer Scouts
Independent Examiner's Report
Year ended 31st March 2019

Independent Examiner's Report to the Trustees of the Stirling & Trossachs Scout Council and Stirling & Trossachs Explorer Scouts

I report on the financial statements of the Stirling & Trossachs Scout Council ("the Council") and Stirling & Trossachs Explorer Scouts ("Explorer Scouts") for the year ended 31st March 2019 which are set out on pages 4 to 9

Respective responsibilities of Trustees and Examiner

The Council's and Explorer Scouts's Trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 ("the Act") and the Charities Accounts (Scotland) Regulations 2006 ("the Regulations"). The Council's and Explorer Scouts' Trustees consider that the audit requirement of Regulation 10(1)(d) 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 the Regulations. An examination includes a review of the accounting records kept by the Council 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 connection with my examination, no matter has come to my attention:-

- (1) which gives me reasonable cause to believe that in any material respect, the requirements
 - (a) to keep accounting records in accordance with the Regulations, and
 - (b) to prepare accounts which agree with the accounting records and comply with the Regulationshave 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.

Independent Examiner

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