


Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Independent examiner's report on the accounts						
	Foreign Communities of Alba Association						
	SC052771						
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
23	08	2023	to	23	08	2024	
Respective responsibilities of trustees and examiner Basis of independent examiner's statement	<p>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 (as amended). 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.</p> <p>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.</p>						
	<p>In the course of my examination, no matter has come to my attention</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <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 						
Independent examiner's statement Signed: Name: Relevant professional qualification(s) or body (if any): Address:				Date:	11 / 09 / 2024		
	Adam Finkel-Gates						
	Chartered Management Accountant						
	5 South Charlotte Street Edinburgh EH2 4AN						

APPENDIX 3

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

The current accounts satisfy the requirements set out in the regulations.

The following is just a recommendation, the annual accounts in the current form satisfy the regulations. The following is only a recommendation.

Considering the charity has used the OSCR template, the charity may wish to consider completing Additional Notes (1) and (2).

Additional Notes (1)

While the current annual accounts have clearly explained the receipts and payments to the necessary detail, thus 1, 2, and 3 of Additional Notes (1) would not add any great value, number 4 would add additional information.

Additional Notes (2)

Again, much of the information on this page has already been covered in the earlier pages of the annual accounts. Additional information may be shared specifically with the completion of the Payments section, especially next year, once Independent Examination Fees have been paid.

To assist in your annual accounts production, we make a free excel based template available on our website, this would ensure any and all additional information is completed. If you are interested you can access the spreadsheet from www.cfo.scot.