## **APPENDIX 3**

## oscr

Office of the Scottish Charity Regulator

	Independent examiner's report on the accounts v2  Charity name RAF Association Edinburgh Lothians and Borders Branch  SC009110							
Report to the trustees/members of								
Registered charity number								
On the accounts of the	Period start date Period end date							
charity for the period	Day Month Year				Day Month Year			
	01	01	2022	to	31	12	2022	
Set out on pages						(remember to incl numbers of addition	ude the page onal 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							
	requirements:  to keep accounting records in accordance with a set in 4444 (a) (a) (b) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c							
	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 Regulation.							
	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.							
Signed:	1 K	sterr		Date:	10	March 20	22	
Name:	N. C. 31	TEVEN		_atc.		water 20	23	
Relevant professional qualification(s) or body	CA							
(if any):								
Address:	20 CAMUS ROAD WEST							
	EDINBURGH							
	EH10 6RB							

<sup>\*</sup>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.