## **APPENDIX 3**



Office of the Scottish Charity Regulator

Demant to the	Independent examiner's report on the accounts v2							
Report to the trustees/members of	Charity name	RAF Association Edinburgh Lothians and Borders Branch						
Registered charity number	SC009110							
On the accounts of the							te	
charity for the period	Day	Month	Year		Day	Month	Year	
	01	01	2023	to	31	12	2023	
Set out on pages						(remember to inclu numbers of additio		
Respective responsibilities of trustees and examiner	Charities audit requises is my resp	erms of the C Accounts (So uirement of Re ponsibility to e	charities and T cotland) Regul egulation 10(1	rustee Invest ations 2006. ) (d) of the A ccounts as re	ment (Scotl The charity ccounts Re	he accounts in and) 2005 Act trustees consid gulations does er section 44(1 attention	and the der that the	
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 aud and, consequently, I do not express an audit opinion on the accounts.							
	and, cons	equently I do	I GO HOL DIOVIC	le all the evid	lence that w	loud ho roquire	ed in an auc	
dependent examiner's statement	In the cou	irse of my exa	o not express amination, no	an audit opin matter has co	ion on the a ome to my a	vould be require accounts. attention	ed in an auc	
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Signed: Name: Relevant professional qualification(s) or body	In the could In the could 1. which requi • to kee Regu • to pre- Regu have not the 2. to who under N. C. ST C A	a gives me rearements: ep accounting lation 4 of the epare account lation 9 of the been met, or ich, in my opi standing of the EVEN	inion, attention	the all the evid an audit opin matter has co se to believe cordance with the Regulation of with the action of with the action of should be do be reached.	ion on the a ome to my a that in any i th section 4 ns, and counting re ns	vould be require accounts. attention material respec 4(1) (a) of the 2 cords and com	ed in an auc at the 2005 Act an Iply with	

\*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.

## **APPENDIX 3**

**Disclosure** section

Only complete if the examiner needs to highlight material problems.

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Give here brief details of any items that the examiner wishes to disclose