

**Independent Examiner's Report  
on the Accounts of Gay Dads Scotland  
for the year to 31 March 2023**

I report on the accounts of the charity for the year ended 31 March 2023 which are set out  
herewith.

**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.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect 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
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the  
2006 Accounts Regulations

have 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.

*S J Harrison, Chartered Accountant*

28 July 2023

16 East Craigs Wymd  
Edinburgh  
EH12 8HJ