



HIGHLAND
THIRD
SECTOR
INTERFACE

Independent Examiner

Recruitment Pack

January 2026



Hello,



Thank you for your interest in working here at HTSI and particularly for helping us set up a much needed support and service for our members.

We know that we are biased but working here at the Highland Third Sector Interface is a great experience. We care about our team and whether this is just the next step in realising your ambitions to change the world or you want to make a change in your career and experience something new, we have a lot to offer.

As part of the HTSI team you will find that first of all we treat you with dignity, we trust you and we believe that you are capable of doing great things. You will be expected to do your role well, to take responsibility and ownership, but you will also receive support.

Self employment is a new aspect to our team and we are really looking forward to developing a new team and finding great ways of working together to make the lives of people working in communities easier.

We are looking to create a small bank of people who can work on a needs basis to support a necessary governance process for small groups, initially those with an income of less than £100k. In doing so the new team will have both the chance to make a difference and to experience a working life that is flexible, challenging, rewarding and respectful.

We genuinely look forward to hearing from you and hope to see you through our recruitment process.

Mhairi (Chief Officer)

Context

About us

HTSI is a key support hub for charities, community groups, and social enterprises across the Highland region. We work in partnership with local delivery organisations and are part of Scotland's Third Sector Interface (TSI) Network, funded by the Scottish Government and other partners.

Our mission is to empower and advocate for the third sector—ensuring that groups are supported, valued, and heard. Guided by the TSI Outcome Framework, we focus on building capacity, sharing knowledge, fostering collaboration, and strengthening the sector's voice in decision-making.

The Groups Benefiting

The third sector in Highland is characterised by a remarkable diversity of organisations, with the majority operating on modest budgets. In particular, smaller third sector organisations—those with an income of less than £100,000—form the backbone of local community action.

These groups are often run by volunteers, focus on local needs such as community development, youth, arts, sport, and support for older people, and typically work within a single area. Despite limited resources, they deliver significant social value and are crucial to the region's wellbeing.

The new service is initially intended to benefit these smaller organisations, providing support and resources tailored to their unique scale and challenges, and helping them to continue making a vital contribution to Highland communities.

The Service & Team

The new service will provide independent examinations of a Third Sector organisation's annual accounts affordably and within the context of support and development for those organisations.

As clients for this vary and the support they need varies we are establishing a small bank of self employed individuals that we can engage to undertake this work on behalf of HTSI. We anticipate starting slowly and growing over time so we can ensure that the individuals on the bank have regular work.

Members of the team will be supported through training, so previous experiences of providing independent examinations isn't necessary, as well as guidance on the processes, protocols and systems we will use.

We are looking for people who are flexible, enjoy working with business accounts and numbers and have some form of experience in that environment. You can find out more about what we are looking for below.

For the groups they will be charged a graded flat fee based on income, and then an hourly rate thereafter in preparation of the final accounts.

| Charity Annual Income | Flat Fee | Preparation of Accounts Work |
|-----------------------|----------|------------------------------|
| Up to £25,000 | £90 | £30 per hour |
| £25,001 - £50,000 | £136 | £30 per hour |
| £50,001 - £99,999 | £180 | £30 per hour |

This structure ensures affordability for smaller charities while proportionately reflecting the additional work required for higher-turnover organisations.

It is likely that most organisations will operate their financial year in line with April–March but there are groups who will need support through other time periods as well.

Once assigned with a case, the examiner will be expected to undertake the independent exam, complete the necessary record keeping and communicate directly with the organisation.



About This Role

| | |
|---------------|---|
| Job Title | Independent Examiner |
| Hours | No guaranteed minimum hours |
| Salary | £22 per hour |
| Reports to | Head of Community Impact |
| Contract type | Self Employed, Hourly Pay |
| Location | Hybrid, primarily remote with occasional travel in Highland |

Purpose:

The Independent Examiner will provide independent scrutiny of the annual accounts of small charitable organisations and community groups supported by HTSI. This role helps ensure transparency, accountability, and compliance with the requirements of the Office of the Scottish Charity Regulator (OSCR), supporting good governance and financial management across Highland's third sector.

Responsibilities:

- Carry out independent examinations of annual accounts in line with OSCR guidance and the Charities and Trustee Investment (Scotland) Act 2005, the 2006 Regulations, the SORP and accounting standards
- Review accounting records, financial statements, and supporting documentation provided by client organisations.
- Assess whether accounts are prepared in accordance with the charity's governing document and relevant legislation.
- Identify and highlight any material inconsistencies or concerns to the Finance and Operations Manager and the organisation's trustees.
- Produce clear, compliant Independent Examiner's Reports for inclusion in annual accounts.
- Maintain accurate records of examination work undertaken.
- Liaise professionally with charity treasurers, trustees, and HTSI staff, ensuring confidentiality and objectivity at all times.
- Keep up to date with relevant accounting standards, OSCR guidance, and best practice in charity finance.



About You

The Specification:

Person Specification

Essential

- Good standard of education with a minimum of Higher or equivalent in English and Maths.
- Demonstrable experience in financial management, bookkeeping, or account examination within the voluntary or community sector.
- Understand accountancy packages (Sage, Quickbooks)
- Good understanding of the OSCR Independent Examination framework and charity accounting principles (receipts and payments basis and/or accruals).
- Strong analytical and organisational skills, with attention to detail.
- Ability to communicate financial information clearly to non-financial audiences.
- High level of integrity, impartiality, and discretion.
- Ability to work independently and manage workload flexibly.
- A valid driving licence and access to a car.
- Good Computer and IT skills with a familiarity of Microsoft 365.
- Evidence that you take your own personal and professional development seriously, i.e. engagement with professional training.

Desirable

- Membership of a relevant professional body (e.g., Institute of Chartered Accountants of Scotland (ICAS), ACCA, CIMA, CIPFA) or be a Fellow of the Association of Charity Independent Examiners (ACIE), or qualification in charity accounting or independent examination.
- Experience supporting small charities, social enterprises, or community organisations in a rural context.
- Knowledge of the third sector in Highland.

How To Apply

We are looking for expressions of interest to join the bank in the first instance. There will then be an invite for a 1-1 session with the Head of Community Impact to discuss suitability for both you and the service within HTSI.

Questions?

Applicants interested in learning more or want to discuss the role can email recruitment@highlandtsi.org.uk Hannah Barrows, the Head of Community Impact, will be happy to speak to anyone in advance.

Dates

Key dates for individuals thinking of submitting an expression of interest:

- Opens for Expressions 8th January 2026
- Expressions must be in before 10am 29th of January
- 1-1 discussions will be arranged based on joint availability through early February, earlier if the expression is received in advance of the deadline.

How To Express Interest

Applicants must send their expression of interest to recruitment@highlandtsi.org.uk on or before 10am on the 29th of January 2026. Expressions should include the following, each to be marked clearly and in an MS Word format:

- A CV of no more than 3 pages, that outlines employment history, training and professional qualifications, volunteering history
- A cover statement that should outline suitability against the specification, include any indication of availability or hours sought for on a monthly basis—we can't guarantee anything but it will help to form the discussion we will have subsequently.
- In your submitting email please confirm the application is your own work, citing where appropriate any use of AI.

All information provided will be treated in strict confidence, and we adhere to the highest standards of data protection and privacy in our recruitment processes.



HIGHLAND THIRD SECTOR INTERFACE

The Highland Third Sector Interface is a Scottish Registered Charity, SC043521 and a Scottish Registered Company SC425808

