

APPENDIX 3

OSCR

Scottish Charity Regulator

Report to the
trustees/members ofRegistered charity
numberOn the accounts of the
charity for the period

Set out on pages

Independent examiner's report on the accounts

V2

Pictish Arts Society

SC026529

Period start date

Day

Month

Year

1

January

2025

to

Period end date

Day

Month

Year

31

12

2025

4 pages (report 2 pages, OSCR account summaries 2 pages)

(remember to include the page
numbers of additional 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 (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.

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 [other than that disclosed on the attached page*]

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, and
 - 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.

Signed:

Name:

Date: 3/1/26

Relevant professional
qualification(s) or body
(if any):NORMAN RALPH ALEXANDER LEVEY
C. A.

Address:

15 SUNDERLAND AVENUE
ST ALBANS
HEATS
AL1 4HT

*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.

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

	Enter charity name below					Enter SC No. below		
	Pictish Arts Society					SC026529		
	Receipts and payments accounts							
	For the period from	Period start date			to	Period end date		
Day		Month	Year	Day		Month	Year	
01		January	2025	31		December	2025	

Section A Statement of receipts and payments						
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	6,952				6,952	5,577
Legacies	-				-	
Grants	-				-	
Receipts from fundraising activities	1,535				1,535	-
Gross trading receipts	-				-	24
Income from investments other than land and buildings	-				-	
Rents from land & buildings	-				-	
Gross receipts from other charitable activities	3,280				3,280	2,461
					-	
A1 Sub total	11,767	-	-	-	11,767	8,062
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	11,767	-	-	-	11,767	8,062
A3 Payments						
Expenses for fundraising activities	-				-	
Gross trading payments	-				-	
Investment management costs	-				-	
Payments relating directly to charitable activities	4,180				4,180	3,517
Grants and donations	1,332				1,332	1,063
Governance costs:	-				-	
Audit / independent examination	-				-	
Preparation of annual accounts	-				-	
Legal costs	-				-	
Other	-				-	
					-	
A3 Sub total	5,512	-	-	-	5,512	4,580
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	5,512	-	-	-	5,512	4,580
Net receipts / (payments)	6,256	-	-	-	6,256	3,481
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	6,256	-	-	-	6,256	3,481

Pictish Arts Society						SC026529	
Section B Statement of balances							
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	23,130				23,130	19,649
	Surplus / (deficit) shown on receipts and	6,256				6,256	3,481
						-	
						-	
	Cash and bank balances at end of year	29,386	-	-	-	29,386	23,130
	(Agree balances with R&P account(s))	-				-	-
	Details			Fund to which asset belongs		Market valuation to nearest £	Last year to nearest £
B2 Investments							
				Total		-	-
	Details		Fund to which asset belongs		Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets							
			Total		-	-	-
	Details		Fund to which liability relates			Amount due to nearest £	Last year to nearest £
B4 Liabilities							
			Total		-	-	-
	Details		Fund to which liability relates			Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities							
			Total		-	-	-
Signed by one or two trustees on behalf of all the trustees				Print Name		Date of approval	
				Hugh Levey		01 January 2026	

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Income - member subscriptions, gift aid, events, donations. Expenditure - lecture series, annual conference, newsletters, donations, society expenses.

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants	Society of Antiquaries of Scotland (book publ.)	Insitution	1	1,000
	Church heritage trusts	Insitution	5	300
	Northern Picts (University of Aberdeen)	Insitution	1	32
			Total	1,332

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

X

	Authority under which paid	£
C3b Trustee remuneration - details		

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

		Number of trustees	£
C4b Trustee expenses - details	Home printing costs reimbursed	1	32

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons	Auditor (brother of treasurer)	Thank you gift in lieu of payment	35	0

C6 Other information