

Independent Examiner's Report to the Trustees / Members of 'Burntisland & District Pipe Band' SC 031528.

I report on the accounts of the charity for the year ended 31st October 2025.

Respective responsibilities of the trustees and examiner.

The charity trustees are responsible for the preparation of the accounts in accordance with the terms of The Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 10 (1) (d) of 2006 (as amended). The charity trustees consider that the audit requirements 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 examiners statement.

My examination is carried out in accordance with regulation 11 of the 2006 accounts regulation. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in 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 examiners statement.

In the course of my examination, no matter has come to my attention 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 with accord with the accounting records and comply with regulation 9 of the 2006 accounts regulations

Have not be met, or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name : Amy Younger

Relevant professional qualification / professional body : ACCA

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Date : 25/11/2025

