

**THE BUCKLAND FOUNDATION.**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
OF THE BUCKLAND FOUNDATION.**

**OSCR Charity Registration Number : SCO37728.  
Charity Commission Registration Number : 277968.**

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I report on the accounts of the charity for the year ended December 31<sup>st</sup> 2025 which are set out in Tables 4 and 5 of the Foundation's 2025 Annual Report.

**Respective Responsibilities of the Trustees and Examiners.**

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 2006 (as amended). The Charity's Trustees consider that the audit requirement of regulation 10 (1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine and report on the accounts under section 44 (1) (c) of the Act and to state whether particular matters have come to my attention.

This report is made to the Trustees in accordance with the terms of my engagement. My work has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trustees for my work on this report.

**Basis of independent examiner's statement.**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeking explanations from the members 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.

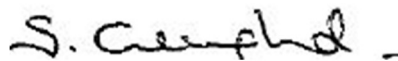
**Independent Examiner's Statement.**

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, and to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations ; or,
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Selene Cullingford**

10 All Saints Green  
Worlingham  
Beccles  
Suffolk  
NR34 7RR



[IEA Name & Address].

Date : 29/06/2026