

Independent Examiner's Report to the Management Committee of Forth Valley Talking Newspaper Association (F.V.T.N.A.)

I report on the attached accounts of the charity for the year ended 31st March 2026.

Respective responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation of 10(1) (a) to (c) 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 Charities Accounts (Scotland) Regulations 2006. 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 explanation 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 accounts.

Independent Examiner's Statement

In the course of my examination no matter has come to my attention (other than disclosed below*)

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 Accounting 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.



Name **DAVID WHEELER C.A.**

Relevant Professional Qualifications/professional body

INSTITUTE OF CHARTERED ACCOUNTANTS OF SCOTLAND

Address

7 ROSEBANK CARPENS, WALLACESTONE, FALKIRK, FK2 0GB

Date

20th MAY 2026

*Please delete the words in brackets if they do not apply. If the words do apply set out those matters which have come to your attention.