

## Independent Examiner's Statement

In the course of my examination of the U3A Perth Finance records for the year 2025-2026, 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 which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

...have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Fiona Brown**

**Financial Examiner**

**10April 2026**