

APPENDIX 3



Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Signed:

Name:

Relevant professional qualification(s) or body (if any):

Address:

Independent examiner's report on the accounts

v2

Charity name

Cupar Arts

SC043402

Period start date

Day
01

Month
12

Year
2024

to

Period end date

Day
30

Month
11

Year
2025

attached

(remember to include the page numbers of additional sheets)

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.

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.

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.

Date:

12.05.26

Susan Jack

Fife Voluntary Action, Caledonia House, Pentland Park,
Saltire Centre, Glenrothes KY6 2AL

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

The disclosure section consists of a large rectangular box. Inside the box, there is faint, illegible text that appears to be a reflection or bleed-through from the reverse side of the page. In the top right corner of the box, there is a circular stamp or seal, also faint and illegible. The box is intended for the examiner to provide details of any items that need to be highlighted as material problems.