

## Cupar Heritage

### Independent Examiner's Report To the Trustees of Cupar Heritage for the year ended 31 December 2025

I report on the accounts of the charity for the year ended 31 December 2025

#### Respective responsibilities of trustees and examiner

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 (Scotland) Regulations 2006.

#### Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts(Scotland) Regulation 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.

#### Independent examiner's statement

In the course of my examination, no matter has come to my attentions:

1. Which gives me reasonable cause to believe that in any material respect of the requirements of the Acts and Regulation have not been complied with.
2. Which, in my opinion attention should be drawn to.

Sarah Wood, FCCA,FCIPFA

Signed Sarah A. Wood Date 22. 2 . 2026

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