

# Independent examiners report

For the year ended 30th June 2025

For 1st Kirkwall Rainbows

Charity number N/A

## Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10 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 Examiners Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006.

## Independent Examiners 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 of the 2005 Act and the 2006 Accounts Regulations have been met, or

- to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 10 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.

*D Langan*  
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Signature

28/02/2026  
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Date

Name: Deborah Langan

Address: Rouswick  
Deerness Road

Kirkwall

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