

Independent Examiner's Report on Accounts

Friends of Ben Rinnes

Charity Number: SC034370

Year ended 31st March, 2026

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 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 Accounts.

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:

- a) To keep Accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- b) 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

Signed: John

Date: 12/15/2026

Name: John B. Williams

Professional Qualifications (if any): DIPLOMA IN FINANCIAL PLANNING

Address: COMRAICH BENRINNES

ABERLOUR AB38 9NP

.....