

INDEPENDENT EXAMINER'S REPORT

To the trustees of Orinsay Village Association

Scottish charity number: SC030715 | Financial year ended: 30 September 2025

Report on the accounts

I report on the accounts of the charity for the year ended 30 September 2025, which accompany this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for preparing the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The trustees consider that the audit requirement in Regulation 10(1)(d) of the 2006 Accounts Regulations does not apply.

My responsibility is to examine the accounts as required by section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. It 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 unusual items or disclosures in the accounts and seeking explanations from the trustees about such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit. Accordingly, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect:

- 1 accounting records have not been kept in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
- 2 the accounts do not accord with those records, or do not comply with Regulation 9 of the 2006 Accounts Regulations.

No other matter has come to my attention to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by the independent examiner

Signature: Electronically signed by Mr Liam McCreath

Name: Mr Liam McCreath

Relevant professional qualification / body: CPAA

Firm: McCreath Accountancy

Address: 7 Francis Street, Stornoway, HS1 2XD

Date: 3 September 2026