OSCR

Office of the Scottish **Charity Regulator**

Independent examiner's report on the accounts v2

Report to the trustees/ members of **Dundee Clepington Congregation of Jehovah's Witnesses**

Registered charity number **SC0011006**

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
1	April	2025	—	31	August	2025

Set out on pages 1

Respective responsibilities of trustees and examiner The charity's trusties are responsible for the preparation of the accounts in accordance with the terms of theCharities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustee consider that the audit requirement of Regulation 10 (1) (d) of the Accounts Regulation 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 examiner's statement 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.

Independent examiner's statement In the course of my examination, no matter has come to my notice.

1. which gives me reasonable cause to believe that in any material respect the requirements:

   - to keep accounting records in accordance with section44(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.

Signed: R Cruickshank **Date:** Wednesday 30 September 2026

Name: Raymond Cruickshank