I

APPENDIX 3

OSCR
Scottish Charity Regulator

	Independent examiner's report on the accounts v2						
Report to the trustees/members of	King's Church West Lothian						
Registered charity number	SCO48397						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2025	**to**	31	12	2025
Set out on pages						(remember to include the page numbers of additional sheets)	

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 examiner's statement	My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 view given by the accounts.
Independent examiner's statement	In the course of my examination, no matter has come to my attention.

Signed:	*Ceri Jackson de Azevedo*	**Date:**	30.09.2026
Name:	Ceri Evonne Jackson de Azevedo		
Relevant professional qualification(s) or body (if any):	Institute of Certified Bookkeepers 22780		
Address:	Sandygate House		
	Livingston		
	West Lothian		
	EH54 9AN		

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose	Nothing to disclose.