

To the Trustees of the Glenrothes Central Congregation of Jehovah's Witnesses

I report on the accounts of the charity for the year ending 31st August 2025

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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.

Matters Arising

No matters arising

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 view given by the accounts.

Independent Examiner's statement

In the course of my examination, no matter has come to my attention.

Name:

Iain MacRae

Signature.....

Relevant Professional qualification: FFA FIPA FIAB FFTA LLB (Honours)

Fellow Financial Accountant

Fellow Public Accountant

Fellow Tax Advisor

Address:

76 Winstanley Wynd

Kilwinning KA13 6EB

Date:

25.07.26