Independent Examiner's Report to the trustees of

Hebron Christian Assembly Glasgow

(Charity number: SC043122)

I report on the receipt and payment accounts for the year ended 31st December 2025 set out on page 5

Respective responsibilities of trustees and examiner:

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993(the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act); and
- to state whether matters have come to my attention.

Basis of the independent examiner's report:

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 of disclosures in the accounts, and seeking 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements above.

Independent examiner's statement:

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with section 41 of the 1993 Act: and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act

have not been met or

2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Noble Dani George

17/09/26

Mr Noble Dani George
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