

Rannoch Church of Scotland

SC006570

Report of the Independent Examiner

Respective responsibilities of trustees and examiner

The charity trustees consider that independent examination is needed under section 44(1)(c) of the Charities and Trustee Investment(Scotland) Act 2005. It is my responsibility to examine the accounts under that section and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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 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 I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination of the statement of accounts for the year ended 31 December 2025, no matter has come to my attention-

1. Which gives me reasonable cause to believe that in any material respect:
 - . Accounting records have not been kept in accordance with section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts(Scotland) Regulations 2006.
 - . The accounts do not accord with those records.
 - . The statement of accounts do not comply with any of the requirements of Regulation 9 of the Charities Accounts (Scotland) Regulations 2006.
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr Derek Neilson

2 Crown Road

Scone, PH2 6GH

Derek Neilson
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Date...10-3-2026