Independent Examiner's Report

Reviving Souls | Scottish Charity Number SC051432
For the year ended 30 November 2025

Independent Examiner's Report to the Trustees of Reviving Souls

I report on the accounts of the charity for the year ended 30 November 2025, as set out in the charity's annual reporting documents.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006, as amended. The trustees consider that the audit requirement 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 unusual items or disclosures in the accounts and seeking explanations from the trustees concerning 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

Subject to completion of the examination procedures and confirmation of the underlying accounting records, I intend to report that no matter has come to my attention which gives me reasonable cause to believe that, in any material respect:

• the charity has not kept proper accounting records in accordance with the relevant statutory requirements;
• the accounts do not agree with the accounting records;
• the receipts and payments accounts do not comply with the applicable Regulations; or
• there is any matter to which attention should be drawn in order to enable a proper understanding of the accounts.

The examination must also consider whether any material expenditure or action has been identified that is not in accordance with the purposes of the charity, and whether any relevant information has been withheld from the examiner. The final statement should only be completed and signed after the underlying records have been examined and any queries resolved.

Financial information reported by the trustees

Description	Reported amount
Donations	£753.01
Convert Muslim Foundation funding	£1,500.00
Total receipts	£2,253.01
Total payments	£186.96
Closing balance	£2,066.05

Examiner's completion details

The following details are intentionally left blank for completion by the person who performs and accepts responsibility for the independent examination.

Name:	Anawar Ul Hassan
Professional body:	CIMA
Address:	27 Hampden Avenue Chesham Bucks, HP5 2HL
Date:	19/08/2026
Signature:	Anawar