

## Independent Examiner's Report

I have carried out an independent examination of the Tornagrain Community Church financial accounts for the year ended December 2025.

In the course of my examination, I have:

- Examined the accounting records provided to me
- Reviewed the **Restricted** and **Unrestricted Funds**, including all income and expenditure
- Reviewed the bank reconciliations
- Examined the balance sheet

To the best of my knowledge and belief, the financial statements give a true and fair view of the financial position for the year ended 31 December 2025.

**Independent Examiner's Name:** Jayne Shepherd

**Signature:** *Jayne A Shepherd*

**Date:** *26/2/26*

**Address:** 34 Drummond Crescent, Inverness, IV2 4QR