

# **Report of the statutory auditors on the limited statutory examination to the Members of the Church of Scotland Geneva**

As statutory auditors, we have examined the financial statements (balance sheet, statement of income and expenditure and notes) of the Church of Scotland, Geneva, for the year ended 31 December 2020.

These financial statements are the responsibility of the Congregational Committee of the Church of Scotland, Geneva. Our responsibility is to perform a limited statutory examination on these financial statements. We confirm that we meet the licensing and independence requirements as stipulated by Swiss law.

We conducted our examination in accordance with the Swiss Standard on the Limited Statutory Examination. This standard requires that we plan and perform a limited statutory examination to identify material misstatements in the financial statements. A limited statutory examination consists primarily of inquiries of company personnel and analytical procedures as well as detailed tests of company documents as considered necessary in the circumstances. However, the testing of operational processes and the internal control system, as well as inquiries and further testing procedures to detect fraud or other legal violations, are not within the scope of this examination.

Based on our limited statutory examination, nothing has come to our attention that causes us to believe that the financial statements do not comply with Swiss law.

Geneva, 5 June 2021

Rhone Audit and Assurance Services SA

Andrew McCallum  
Expert-Auditor  
Auditor in charge

Kevin Solioz

Annexe:

- Financial statements (balance sheet, statement of income and expenditure and notes)