

**Report of the Independent Examiners
To the Members of the Church of Scotland
Geneva**

We have reviewed the accompanying financial statements (balance sheet, statement of income and expenditure, and notes) of the Church of Scotland, Geneva, for the year ended 31 December 2024.

These financial statements are the responsibility of the Congregational Committee of the Church of Scotland, Geneva. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our examination in accordance with the Swiss Standard on the Limited Statutory Examination. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of the Church's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

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

Geneva, 31 March 2025



Andrew McCallum



Robert Walker

Annexe:

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