

## **Church of Scotland Geneva**

Andrew McCallum  
165 Chemin des Marais  
1255 Veyrier  
Switzerland

This representation letter is provided to you in connection with your limited statutory examination of the financial statements (balance sheet, income statement and notes) of Church of Scotland for the year ended 31 December 2024.

The purpose of your limited statutory examination is to enable you to state whether anything has come to your attention that causes you to believe that the financial statements do not comply with Swiss law. We acknowledge the responsibility of the Congregational Committee of the Church of Scotland for these financial statements. These financial statements were authorized for issue by the Congregational Committee on 11 March 2024. We confirm that the legal conditions for a limited statutory examination are fulfilled.

We herewith confirm to you, to the best of our knowledge, the following:

- The financial statements comply with Swiss law and they are in this sense free of material misstatements (including not only material misstatements with regard to recognition, measurement, presentation and disclosure but also material omissions).
- We have made available to you all information, accounting records, supporting documents and business correspondence as well as the records of all meetings of the Congregational Committee.
- Church of Scotland has been in compliance with all aspects of contractual agreements and legal provisions (e.g. regarding direct income taxes, value-added tax, social insurances, environmental protection), that could have a material effect on the financial statements in the event of noncompliance.
- The information provided to you in connection with the identification of related parties is complete and the presentation of receivables due from and liabilities due to shareholders and group companies is complete and accurate.
- We have no plans or intentions and we are not aware of any events or conditions which may cast significant doubt on the ability of Church of Scotland to continue as a going concern.
- We have disclosed to you in detail the formation, release and state of hidden reserves (article 959c, paragraph 1, number 3, Code of Obligations).
- We have no plans or intentions that may materially affect the carrying amounts or classification of assets and liabilities reflected in the financial statements. Church of Scotland is demonstrably authorized to dispose of all assets capitalized.
- There are no liens or encumbrances on these assets, except for those that are disclosed in the notes to the financial statements. We have recorded or disclosed in the financial statements, as appropriate, all existing liabilities and contingencies (guarantees, pledges, bonds, lien obligations and similar declarations towards third parties).
- All material events subsequent to the balance sheet date are recorded or disclosed in the financial statements.

- Claims and/or other legal disputes which might be significant for the presentation of the financial statements do not exist at balance sheet date.
- We have presented to you all credit arrangements. Terms of these arrangements have been complied with on the balance sheet date and are complied with at the date of this representation letter.
- We have properly recorded and disclosed in the financial statements the amount and the intended use of restricted elements of the shareholders' equity not being available for distribution (e.g. legal reserves according to article 671 ff. Code of Obligations).

Name(s) and function(s): John Ewart MacKenzie, Treasurer

Legal Entity: Church of Scotland, Geneva

Signature(s)

A handwritten signature in blue ink, reading "John E. MacKenzie". The signature is written in a cursive style with a large initial 'J' and 'M'.

Date : 19 March 2025

Encl.:

- Signed copy of financial statements