

# OSCR

Office of the Scottish Charity Regulator

<b>Independent examiner's report on the accounts</b> v2						
<b>Report to the trustees/members of</b>		Gospel4Grampian				
<b>Registered charity number</b>		SC040454				
<b>On the accounts of the charity for the period</b>		Period start date			Period end date	
Day	Month	Year	to	Day	Month	Year
01	04	2014		31	03	2015
<b>Set out on pages</b>					<small>(remember to include the page numbers of additional sheets)</small>	

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations 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 any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any 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 accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention [~~other than that disclosed on the attached page\*~~]

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed:  
Name:**

*Richard C. Gray*  
Richard Charles Gray

**Date:**

15/06/2015

**Relevant professional qualification(s) or body (if any):**

BA Business Studies, ACCA part-qualified student, over 15 years experience of preparing and auditing charity accounts.

**Address:**

6 Craig Lea  
Kemnay, Inverurie  
Aberdeenshire  
AB51 5QY

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

*Jeab 30/8/15*      *A J Gordon 30/8/15*

Receipts and payments accounts						
For the period from				to		
	01	04	2014		31	03 2015

**Section A Statement of receipts and payments**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	5,366				5,366	4,685
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>5,366</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,366</b>	<b>4,685</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>5,366</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,366</b>	<b>4,685</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	6,107				6,107	4,305
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
<b>A3 Sub total</b>	<b>6,107</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,107</b>	<b>4,305</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>6,107</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,107</b>	<b>4,305</b>
<b>Net receipts / (payments)</b>	<b>(741)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(741)</b>	<b>380</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(741)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(741)</b>	<b>380</b>

*John* 30/8/15

A J Gowen 30/8/15

**Section B Statement of balances**

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	2,190				2,190	1,810
	Surplus / (deficit) shown on receipts and payments account	(741)				(741)	380
						-	
	Cash and bank balances at end of year	1,449	-	-	-	1,449	2,190

(Agree balances with receipts and payments account(s))

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments		General	17,718	17,718
		General		
		General		
		General		
		<b>Total</b>	<b>17,718</b>	<b>17,718</b>

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets					
			<b>Total</b>		

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
		<b>Total</b>		

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		<b>Total</b>		

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval

*[Handwritten Signature]* 30/8/15

A J Gordon  
30/8/15

**Additional analysis (1)**

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Members Donations	2,270				2,270	1,746
Other donations	2,525				2,525	2,945
Gift Aid	571				571	
					-	
<b>Total</b>	<b>5,366</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,366</b>	<b>4,685</b>

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	-
			-	-
			-	-
			-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Broadcast Licences	948				948	1,073
Computer Upgrades	119				119	-
Telephone & Broadband	963				963	778
Computer Technology	692				692	440
Insurance	280				280	64
Rates	1,057				1,057	-
Rent	1,800				1,800	1,950
Other	248				248	-
<b>Total</b>	<b>6,107</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,107</b>	<b>4,305</b>

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4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**Additional analysis (2)**

**5 Breakdown of unrestricted funds**

	2015/16 General Fund Income	2015/16 Special Funds Income	2015/16 Special Funds Income	2015/16 Special Funds Income	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	5,388				5,388	4,685
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>5,388</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,388</b>	<b>4,685</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>5,388</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,388</b>	<b>4,685</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	6,107				6,107	4,305
Grants and donations					-	
Governance costs					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>6,107</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,107</b>	<b>4,305</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>6,107</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,107</b>	<b>4,305</b>
<b>Net receipts / (payments)</b>	<b>(741)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(741)</b>	<b>380</b>
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(741)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(741)</b>	<b>380</b>

Nature and purpose of funds

*[Signature]* 30/8/15

A J Gove 30/8/15