

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2	
Report to the trustees/members of	Gospel4Grampian								
Registered charity number	SC040454								
On the accounts of the charity for the period	Period start date				Period end date				
	Day	Month	Year		Day	Month	Year		
	01	04	2015	to	31	03	2016		
Set out on pages							(remember to include the page numbers of additional sheets)		
Respective responsibilities of trustees and examiner	<p>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.</p>								
Basis of independent examiner's statement	<p>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.</p>								
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 								
Signed:	Richard C Gray				Date:		11/8/2016		
Name:	Richard Charles Gray								
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.

Richard C Gray 19/8/16

AJ Scrivens 19/8/16

Receipts and payments accounts

For the period from	Period 1			to	Period 2		
	Year	Month	Day		Year	Month	Day
	01	04	2015		31	03	2016

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 £
A1 Receipts						
Donations	5,410				5,410	5,366
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					-	
					-	
A1 Sub total	5,410	-	-	-	5,410	5,366
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	5,410	-	-	-	5,410	5,366
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	5,362				5,362	6,107
Grants and donations					-	
Governance costs					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	5,362	-	-	-	5,362	6,107
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	5,362	-	-	-	5,362	6,107
Net receipts / (payments)	48	-	-	-	48	(741)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	48	-	-	-	48	(741)

Julie 19/8/16

A J Gervet 19/8/16

Section B Statement of balances

Category	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	1,449				1,449	2,190
	Surplus / (deficit) shown on receipts and payments account	48				48	(741)
	Cash and bank balances at end of year	1,497				1,497	1,449
	(Agree balances with receipts and payments account(s))						

Category	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments		General	17,718	17,718
		General		
		General		
		General		
		Total	17,718	17,718

Category	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-


Category	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

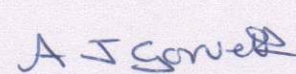
Category	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

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

Signature

Print Name

Date of
approval
 19/8/16

 19/8/16

Analysis of receipts and payments

	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 £
Members Donations	2,280				2,280	2,270
Other donations	3,130				3,130	2,525
Gift Aid	-				-	571
Total	5,410				5,410	5,366

	Unrestricted to nearest £	Restricted funds to nearest £	Total current to nearest £	Total last period to nearest £
Total				

	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 £
Broadcast Licences	552	-	-	-	552	948
Computer Upgrades	-	-	-	-	-	119
Telephone & Broadband	538	-	-	-	538	963
Computer Technology	692	-	-	-	692	692
Insurance	289	-	-	-	289	280
Rates	-	-	-	-	-	1,057
Rent	1,800	-	-	-	1,800	1,800
Other	1,491	-	-	-	1,491	248
Total	5,362	-	-	-	5,362	6,107

reference error reference error reference error

[illegible]

A I Corvud 19/8/16