

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	to	Day	Month	Year
	01	04	2016		31	03	2017
Set out on pages							(remember to include the page numbers of additional sheets)
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: <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 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:	Richard L. Gray			Date:	16/6/17		
Name:	Richard Charles Gray						
Relevant professional qualification(s) or body (if any):	BA Business Studies, ACCA part-qualified, almost 20 years experience of preparing and auditing charity accounts.						
Address:	6 Craig Lea						
	Kemnay, Inverurie						
	Aberdeenshire						
	AB51 5QY						

Gospel4Grampian
24A Balnagask Road
Aberdeen,
AB11 8HR
SCO40454

Receipts & Payments Account
April 2016 to March 2017

	2016	2017
<u>Income</u>	£	£
Members Donations	2280	2310
Other Donations	3130	1562
Quiz Night Kemnay	-	350
Gift Aid Received	-	1729
Sale of Cards	-	150
Total Income	5410	6100
<u>Expenditure</u>		
Telephone & Broadband	538	774
Computer Upgrades	-	-
Broadcasting Licence	552	552
Computer Maintenance	692	692
Office Insurance	289	266
Web Hosting	-	171
Rent	1800	1800
Heat & Light	936	967
Plumber	429	-
Alarm	126	-
Total Expenditure	5362	5223
Surplus(Loss) for Period	48	878

Notes:

The income shown reflects the amounts paid into the charity's bank account for this financial year..

The expenditure is for items directly paid for by the charity, or refunded to trustees who have paid items on behalf of the charity.

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2016		31	03	2017

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	6,100				6,100	5,410
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	6,100	-	-	-	6,100	5,410
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	6,100	-	-	-	6,100	5,410
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	5,222				5,222	5,362
Grants and donations					-	
Governance costs					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	5,222	-	-	-	5,222	5,362
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	5,222	-	-	-	5,222	5,362
Net receipts / (payments)	878	-	-	-	878	48
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	878	-	-	-	878	48

Section B Statement of balances

Categories	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	1,497				1,497	1,449
	Surplus / (deficit) shown on receipts and payments account	878				878	48
						-	
						-	
	Cash and bank balances at end of year	2,375	-	-	-	2,375	1,497

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

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

	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		-	-

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

	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

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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Authority under which paid

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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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	2,310				2,310	2,280
Other Donations	1,562				1,562	3,130
Gift Aid	1,729				1,729	-
Other	500				500	-
Total	6,101	-	-	-	6,101	5,410
	reference	-	-	-	reference	-

2 Grants

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

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 £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

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 £
Broadcast Licences	552				552	552
Telephone & Broadband	774				774	538
Computer Maintenance	692				692	692
Insurance	266				266	289
Web Hosting	171				171	-
Heat & Light	967				967	936
Rent	1,800				1,800	1,800
Other	-				-	555
					-	
					-	
Total	5,222	-	-	-	5,222	5,362

Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 (see name of fund below)	Unrestricted fund 2 (see name of fund below)	Unrestricted fund 3 (see name of fund below)	Unrestricted fund 4 (see name of fund below)	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	3,872				3,872	5,410
Legacies					-	
Grants Gift Aid	1,729				1,729	-
Receipts from fundraising activities	500				500	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	6,101	-	-	-	6,101	5,410
<i>cross ref error</i>						
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	6,101	-	-	-	6,101	5,410
<i>cross ref error</i>						
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	5,222				5,222	5,362
Grants and donations					-	
Governance costs					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	5,222	-	-	-	5,222	5,362
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	5,222	-	-	-	5,222	5,362
Net receipts / (payments)	879	-	-	-	879	48
Transfers to / (from) funds					-	
Surplus / (deficit) for year	879	-	-	-	879	48
<i>cross ref error</i>						
Nature and purpose of funds						