

APPENDIX 3



Independent examiner's report on the accounts								v2
Report to the trustees/members of	Gospel4Grampian							
Registered charity number	SC							
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year	to	Day	Month	Year	
	01	04	2017		31	03	2018	
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*]							
	<p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <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> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>							
Signed:	Richard C. Gray			Date:	26/8/18			
Name:	Richard Charles Gray							
Relevant professional qualification(s) or body (if any):	BA Business Studies, ACCA part-qualified, 20 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.

Gospel4Grampian
24A Balnagask Road
Aberdeen,
AB11 8HR
SCO40454

Receipts & Payments Account
April 2017 to March 2018

	2017	2018
<u>Income</u>	£	£
Members Donations	2310	2220
Other Donations	1562	2632
Quiz Night Kemnay	350	-
Gift Aid Received	1729	-
Sale of Cards	150	-
<i>Total Income</i>	6100	4852
<u>Expenditure</u>		
Telephone & Broadband	774	599
Computer Upgrades	-	919
Broadcasting Licence	552	-
Computer Maintenance	692	692
Office Insurance	266	510
Web Hosting	171	-
Rent	1800	1800
Heat & Light	967	1134
Plumber	-	-
Alarm	-	135
<i>Total Expenditure</i>	5223	5789
<i>Surplus(Loss) for Period</i>	878	-937

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 from date			to	Period end date		
	Year	Month	Day		Year	Month	Day
	01	04	2017		31	03	2018

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	4,852				4,852	6,100
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	4,852	-	-	-	4,852	6,100
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	4,852	-	-	-	4,852	6,100
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	5,789				5,789	5,223
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	5,789	-	-	-	5,789	5,223
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	5,789	-	-	-	5,789	5,223
Net receipts / (payments)	(937)	-	-	-	(937)	877
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	(937)	-	-	-	(937)	877

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	2,375				2,375	1,497
	Surplus / (deficit) shown on receipts and payments account	(937)				(937)	678
						-	
	Cash and bank balances at end of year <small>(Agree balances with receipts and payments account(s))</small>	1,438	-	-	-	1,438	2,375

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

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

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

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

	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	2,220				2,220	2,310
Other Donations	2,632				2,632	1,562
Gift Aid	-				-	1,729
Other	-				-	500
Total	4,852	-	-	-	4,852	6,101

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
Telephone & Broadband	599				599	774
Computer Maintenance	692				692	692
Insurance	510				510	266
Web Hosting	-				-	171
Heat & Light	1,134				1,134	967
Rent	1,800				1,800	1,800
Other	135				135	-
Computer Upgrades	919				919	
					-	
Total	5,789	-	-	-	5,789	5,222

reference error

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

	Unrestricted funds - 2016 Total £'000	Unrestricted funds - 2015 Total £'000	Unrestricted funds - 2014 Total £'000	Unrestricted funds - 2013 Total £'000	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	4,852				4,852	3,872
Legacies						
Grants Gift Aid						1,729
Receipts from fundraising activities						500
Gross trading receipts						
buildings						
Rents from land & buildings						
Gross receipts from other charitable activities						
Sub total	4,852	-	-	-	4,852	6,101
Receipts from asset & investment sales						
Proceeds from sale of fixed assets						
Proceeds from sale of investments						
Sub total	-	-	-	-	-	-
Total receipts	4,852	-	-	-	4,852	6,101
Payments						
Expenses for fundraising activities						
Gross trading payments						
Investment management costs						
Payments relating directly to charitable activities	5,789				5,789	5,222
Grants and donations						
Governance costs						
Audit / independent examination						
Preparation of annual accounts						
Legal costs						
Sub total	5,789	-	-	-	5,789	5,222
Payments relating to asset and investment movements						
Purchases of fixed assets						
Purchase of investments						
Sub total	-	-	-	-	-	-
Total payments	5,789	-	-	-	5,789	5,222
Net receipts / (payments)	(937)	-	-	-	(937)	879
Transfers to / (from) funds						
Surplus / (deficit) for year	(937)	-	-	-	(937)	879

Nature and purpose of funds

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