

APPENDIX 3



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 Day 01 Month 04 Year 2018			to	Period end date Day 31 Month 03 Year 2019		
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:	21/7/19		
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.

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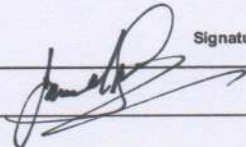


Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	2,160				2,160	4,852
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	4,675				4,675	
					-	
A1 Sub total	6,835	-	-	-	6,835	4,852
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	6,835	-	-	-	6,835	4,852
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	5,511				5,511	5,789
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	5,511	-	-	-	5,511	5,789
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	5,511	-	-	-	5,511	5,789
Net receipts / (payments)	1,324	-	-	-	1,324	(937)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	1,324	-	-	-	1,324	(937)

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	1,438				1,438	2,375	
	Surplus / (deficit) shown on receipts and payments account	1,324				1,324	(937)	
						-		
						-		
	Cash and bank balances at end of year	2,762	-	-		2,762	1,438	
	(Agree balances with receipts and payments account(s))							
B2 Investments	Details				Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £	
					general	17,918	17,718	
					Total	17,918	17,718	
B3 Other assets	Details				Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
					Total	-	-	-
B4 Liabilities	Details				Fund to which liability relates	Amount due to nearest £	Last year to nearest £	
					Total	-	-	
B5 Contingent liabilities	Details				Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £	
					Total	-	-	
Signed by one or two trustees on behalf of all the trustees		Signature		Print Name		Date of approval		
				James M Roberts		6/10/19		

Section C Notes to the Accounts

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

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)	
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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)	
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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

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 Donation	2,160				2,160	2,220
Other Donation						2,632
Gift Aid	876				876	
Other	3,799				3,799	
Total	6,835	-	-	-	6,835	4,852
	reference	-	-	-	reference	-

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period 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 £
					-	
					-	
Total	-	-	-	-	-	-
	reference error				reference error	

	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 £
Broadcasting Licenses	1,334				1,334	-
Telephone&Broadband	917				917	599
Computer Maintenance	692				692	692
Computer Upgrades	-				-	919
Office Insurance	423				423	510
Web Hosting	257				257	-
Rent	450				450	1,800
Heat and Light	487				487	1,134
Alarm	127				127	135
Office Costs/Equipment	151				151	-
Line Running Costs	180				180	-
Calendars	493				493	-
Total	5,511	-	-	-	5,511	5,789

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
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					-	
Sub total	-		-	-	-	
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					cross ref error	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
					cross ref error	
Transfers to / (from) funds						
Surplus / (deficit) for year	-	-	-	-	-	-
					cross ref error	
Nature and purpose of funds						

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations	6,835				6,835	2,220
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	2,632
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	6,835	-	-	-	6,835	4,852
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	6,835	-	-	-	6,835	4,852
					cross ref error	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	5,511				5,511	5,789
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	5,511	-	-	-	5,511	5,789
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	5,511	-	-	-	5,511	5,789
					cross ref error	
Net receipts / (payments)	1,324	-	-	-	1,324	(937)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	1,324	-	-	-	1,324	(937)
					cross ref error	
Nature and purpose of funds						