

# APPENDIX 3



Report to the  
trustees/members of  
  
Registered charity  
number  
On the accounts of the  
charity for the period

Set out on pages

Respective  
responsibilities of  
trustees and examiner

Basis of independent  
examiner's statement

Independent examiner's  
statement

Independent examiner's report on the accounts							v2
Gospel4Grampian							
SC040454							
Period start date				Period end date			
Day	Month	Year		Day	Month	Year	
01	04	2021	to	31	03	2022	
						(remember to include the page numbers of additional sheets)	

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.

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.

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

- 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

- 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 Charles Gray

Date:

10/9/2022

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

BA Business Studies, ACCA part-qualified, over 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.