

APPENDIX 3

Independent examiner's report on the accounts								v2
Report to the trustees/members of	Charity name Carradale Community Trust							
Registered charity number	SC024417							
On the accounts of the charity for the period	Period start date			to	Period end date			
	Day	Month	Year		Day	Month	Year	
	01	01	2020		31	12	2020	
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"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 							
Signed:						Date:	31/03/2021	
Name:	Hannah Fawcett FMAAT							
Relevant professional qualification(s) or body (if any):	AAT Licenced Accountant							
Address:	Hillcrest							
	Stronvaar Avenue							
	Campbeltown							
	Argyll PA28 6SW							

*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.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

Carradale Community Trust

SC024417



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2020		31	12	2020

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						
Tearoom Rent & expense recharges	2,517				2,517	3,361
CBB rent and expense recharges						360
Temporary Shop Trading Receipts	88,158				88,158	30,175
First Responder Grant/Donations		1,589			1,589	110
Purchase of Seneval						13,960
Garage Rents	285				285	-
Grants		58,215			58,215	15,001
Donations	455				455	129
Insurance claim					-	760
Subscriptions	105				105	25
					-	-
A1 Sub total	91,520	59,804	-	-	151,324	63,881
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	91,520	59,804	-	-	151,324	63,881
A3 Payments						
Temporary Shop setting up expenses	-				-	7,193
Temporary Shop purchases and	76,780				76,780	28,379
Temporary Shop loan repayments	-				-	3,810
Patersons valuations, survey and fees	900	5,040			5,940	-
Business Plan - INCH Architectures & Design	-	12,000			12,000	-
Post office valuation and electrical connection	-	6,271			6,271	-
Seneval project spend	-	10,060			10,060	13,960
Heritage Centre spend	-	298			298	-
First Responder spend	-	1,089			1,089	1,265
Abbeyfield Grants	-	2,398			2,398	-
Supporting Communities Fund	-	10,615			10,615	-
Insurance	1,804				1,804	1,563
Telephone	492				492	573
Electricity	291				291	1,447
Water & Waste charges	426				426	529
Repairs and Maintenance					-	1,945
Meals on Wheels					-	189
Advertising & Website	64				64	172
Open Day Expenses					-	1,191
Misc expenses					-	60
					-	-
A3 Sub total	80,757	47,770	-	-	128,527	62,276
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	80,757	47,770	-	-	128,527	62,276
Net receipts / (payments)	10,763	12,034	-	-	22,797	1,605
A5 Transfers to / (from) funds						
					-	-
Surplus / (deficit) for year	10,763	12,034	-	-	22,797	1,605

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	3,354	172,658	-	-	176,012	166,585
	Surplus / (deficit) shown on receipts and payments account	10,763	12,034	-	-	22,797	1,605
						-	-
						-	-
	Cash and bank balances at end of year	14,118	184,691	-	-	198,809	168,190
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		Total	-	-

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