

Independent Examiner's Report to the Trustees of
East Kintyre Community Fund
for the year ended 31 March 2022

I report on the financial statements of the charity for the year ended 31 March 2022, which are set out on pages 1 to 3.

Respective responsibilities of Trustees and Examiner
East Kintyre Community Fund are responsible for the preparation of the accounts and to state whether particular matters have come to my attention.

Basis of statement

My examination includes a review of the accounting records kept by the Trust 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 view given by the accounts.

Independent Examiner's Statement

In the course of my examination no matter has come to my attention

Signed:

A black rectangular box with a white cross-hatch pattern, used to redact the signature of the examiner.

Hannah Fawcett FMAAT

A small black rectangular box with a white cross-hatch pattern, used to redact text.A black rectangular box with a white cross-hatch pattern, used to redact text.A black rectangular box with a white cross-hatch pattern, used to redact text.

PA28 6SW

Date: 22 April 2022

APPENDIX 3



Independent examiner's report on the accounts v2							
Report to the trustees/ members of	East Kintyre Community Fund						
Registered charity number	SC050650						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	6	1	2021	to	31	3	2022
Set out on pages	3&4					(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 (as amended). 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 2006 Accounts Regulations. 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 view given by 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>						
	<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:					Date:	22/4/2022	
Name:	HANNAH FAWCETT						

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

ASSOCIATION OF ACCOUNTING TECHNICIANS.

Address:

[REDACTED]

[REDACTED]

[REDACTED]

ARGYLE PA2868W

*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 pages.


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

APPENDIX 2

	Enter charity name below					Enter SC No. below	
	East Kintyre Community Fund					SC050650	
	Receipts and payments accounts						
	For the period from	Period start date			to	Period end date	
	Day	Month	Year		Day	Month	Year
	06	1	2021		31	3	2022
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	94,925				94,925		
Legacies					- 0		
Grants					- 0		
Receipts from fundraising activities					- 0		
Loan to keep bank account open	20				20		
Income from investments other than land and buildings					- 0		
Interest	11				11		
Gross receipts from other charitable activities					- 0		
					- 0		
A1 Sub total	94,956	- 0	- 0	- 0	94,956	- 0	
A2 Receipts from asset & investment sales							
Proceeds from sale of fixed assets					- 0		
Proceeds from sale of investments					- 0		
A2 Sub total	- 0	- 0	- 0	- 0	- 0	- 0	
Total receipts	94,956	- 0	- 0	- 0	94,956	- 0	
A3 Payments							
Expenses for fundraising activities					- 0		
Gross trading payments					- 0		
Investment management costs					- 0		
Payments relating directly to charitable activities					- 0		
Grants and donations					- 0		
Governance costs:					- 0		
Audit / independent examination					- 0		
Preparation of annual accounts					- 0		
Legal costs					- 0		
Other					- 0		
					- 0		
A3 Sub total	- 0	- 0	- 0	- 0	- 0	- 0	
A4 Payments relating to asset and investment movements							
Purchases of fixed assets					- 0		
Purchase of investments					- 0		
A4 Sub total	- 0	- 0	- 0	- 0	- 0	- 0	
Total payments	- 0	- 0	- 0	- 0	- 0	- 0	
Net receipts / (payments)	94,956	-	-	-	94,956	-	
A5 Transfers to / (from) funds							
Surplus / (deficit) for year	94,956	-	-	-	94,956	-	

APPENDIX 2

East Kintyre Community Fund						SC050650	
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	-				-	
	Surplus / (deficit) shown on receipts and payments account	94,956				94,956	
						-	
						-	
	Cash and bank balances at end of year	94,956	-	-	-	94,956	-
	(Agree balances with receipts and payments account(s))	0	-	-	-	0	-
	Details			Fund to which asset belongs		Market valuation to nearest £	Last year to nearest £
B2 Investments							
				Total	-	-	
	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	- 0	- 0	
	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			Print Name				Date of approval
			Alasdair Bennett				6th April 2022
			Rob Lee				7th April 2022