

Independent Examiner's Report to the Trustees of Kembhill Park Flood Group

I report on the financial statements of the charity for the year ended 31<sup>st</sup> August 2019.

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) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 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 2006 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.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:-

1 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 Regulations, and

- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations have not been met, or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Dated 03/12/2019

Dawn Brown

Development worker

I wish to take this opportunity to thank you for the very clearly presented accounts.

In noting for future years, the way you presented your accounts is appropriate for submission to OSCR, and does not require the completion of the OSCR Receipts and Payments workbook – but now that it is completed, you will be able to continue this method for future years.

Also, in terms of your asset depreciation list, this is not the method we would normally advise for such low priced items (anything under £250 is normally just registered as an asset but not depreciated). We would suggest that good practice would be to keep an asset register, simply listing price when bought, date of purchase and any other pertinent information. Depreciating assets on low value items and consumables such as first aid kits is not required. In 2018 section, you had also depreciated the value of your web hosting. As a 12 month one off fee, this is not something you can apply depreciation to.

Neither of these issues are material points, and do not cause any issues for the OSCR return but I just wanted to give you a full report on the independent examination.

Signed 

Dated 03/12/2019

Dawn Brown

Development worker

**Receipts and payments accounts**

For the period from    to

Period start date: Day Month Year  
 Period end date: Day Month Year

Kemhill Park Flood Group

SC047830

Enter SC No. below

Enter charity name below

**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
<b>A1 Receipts</b>						
Donations	5				5	
Membership fees	185				185	20
Grants						
Receipts from fundraising activities						
Income from investments other than land and buildings						
Rents from land & buildings						
Gross receipts from other charitable activities						
<b>A1 Sub total</b>	<b>190</b>				<b>190</b>	<b>20</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets						
Proceeds from sale of investments						
<b>A2 Sub total</b>	<b>-</b>				<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>190</b>				<b>190</b>	<b>20</b>
<b>A3 Payments</b>						
Room hire	17				17	15
Equipment purchases	337				337	371
Website fees	50				50	72
Photocopying	10				10	
Grants and donations						
Governance costs:						
Audit / independent examination	40				40	
Preparation of annual accounts						
Legal costs						
Other						
<b>A3 Sub total</b>	<b>454</b>				<b>454</b>	<b>459</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets						
Purchase of investments						
<b>A4 Sub total</b>	<b>-</b>				<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>454</b>				<b>454</b>	<b>459</b>
<b>Net receipts / (payments)</b>	<b>(264)</b>				<b>(264)</b>	<b>(439)</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(264)</b>				<b>(264)</b>	<b>(439)</b>

