



Bringing Out The Best in Our Local Communities

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 31st 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

The Garioch Partnership, 1st Floor, The Wyness Hall, Jackson Street, Inverurie, AB51 3QB.
Telephone: 01467 628801 Mobile: 07514 449127 Email: dawn@gariochpartnership.org.uk
www.gariochpartnership.org.uk Facebook: @GariochPartnership Twitter: @Garioch_tweets2
The Garioch Partnership is recognised as a Scottish Charitable Incorporated Organisation (SCIO)
Scottish Charity no: SC043548



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

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

Kembhill Park Flood Group

SC047830



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	9	2018		31	8	2019

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						
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					-	
A1 Sub total	190	-	-	-	190	20
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	190	-	-	-	190	20
A3 Payments						
Room hire	17				17	15
Equipment purchases	337				337	371
Website fees	50				50	72
Photocopying	10				10	
Grants and donations					-	
Governance costs:	40				40	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	454	-	-	-	454	459
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	454	-	-	-	454	459
Net receipts / (payments)	(264)	-	-	-	(264)	(439)
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	(264)	-	-	-	(264)	(439)

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	606				606	1,045
	Surplus / (deficit) shown on receipts and payments account	(264)				(264)	(439)
	Cash held	(10)				(10)	
						-	
	Cash and bank balances at end of year	332	-	-	-	332	606
	(Agree balances with receipts and payments account(s))	0	-	-	-	0	0

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

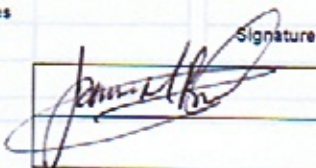
Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Diesel water pump, trolley and hoses		1,987	1,192	
	output hose and connectors		117	94	
	walkie talkies		88	70	
	Hi-vis vests		101	81	
	torches (assorted)		87	71	
	first aid kit		20	16	
	gloves		15	12	
	Fuel cans & Pourer		53	43	
	Kit bag		30	24	
	hydro sack		43	43	
	hydro snakes		118	118	
	Consumables		7	7	
		Total	2,666	1,771	-

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

Categories	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

Signature



Print Name

James M. Burren

Date of
approval

3/12/17

Section C Notes to the Accounts

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

[illegible]

C2 Grants

Type of activity or project supported	Number of institution	Number of grants made

C3a Trustee remuneration

1	<p>It no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)</p>
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C3b Trustee remuneration - details

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

and connected persons

[illegible]

C6 Other information

[illegible]

Kembhill Park Flood Group

SC047830

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	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 £
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	reference	-	-	-	reference	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
Total	-	-			-	-
	-	-			-	-

3 Gross receipts from other charitable activities

	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 £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	reference error	-	-	-	reference error	-