

APPENDIX 3



| | | Independent examiner's report on the accounts v2 | | | | | | | |
|---|---|---|-------|------|-----------|------------------------|--------------|---------|---|
| Report to the trustees/members of | Charity name | 48th Fife(Dalgety Bay) Scout Group | | | | | | | |
| Registered charity number | SC | | | | | | | | |
| On the accounts of the charity for the period | Period start date | Day | Month | Year | to | Period end date | Day | Month | Year |
| | | 01 | 04 | 2018 | | | 31 | 03 | 2019 |
| Set out on pages | | | | | | | | | (remember to include the page numbers of additional sheets) |
| 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) 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. | | | | | | | | |
| Basis of independent examiner's statement | 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. | | | | | | | | |
| Independent examiner's statement | In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*] | | | | | | | | |
| | 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 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: | | | | | | | Date: | 18/1/19 | |
| Name: | Fiona Wade | | | | | | | | |
| Relevant professional qualification(s) or body (if any): | Institute of Chartered Accountants Scotland (ICAS) | | | | | | | | |
| Address: | 1 Fife Gardens | | | | | | | | |
| | Bothwell | | | | | | | | |
| | Glasgow | | | | | | | | |
| | G71 8FG | | | | | | | | |

*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

48th Fife (Dalgety Bay) Scout Group

Receipts and Payments Accounts Period from 1st April 2018 to 31st March 2019

Examiners Record of Work Fiona Wade

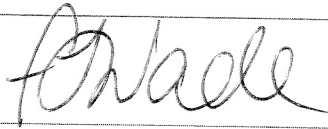
| Work Carried Out | Result |
|--|--|
| Opening and closing bank balances were checked back to the bank statements. | Agreed to bank statements |
| Interest received checked to the bank statements | Interest verified |
| Reviewed entries in the cash book to ensure that they correspond to transactions listed on the bank statement and to an invoice or receipt. | Cashbook entries were agreed back to receipts or invoices. |
| An analytical review was carried out to compare categories of income and expenditure to prior year. | Analytical review carried out and variances are fully supported |
| Checked that all transactions recorded in the cashbook have been accurately reflected in 2018/19 Receipts & Payments accounts. | All entries have been recorded in the accounts. |
| A review of the all receipts and payment allocations was carried out to ensure they were correctly allocated, including the split of restricted and unrestricted funds. | All receipts and payments have been correctly categorised in the accounts. |
| A review of transactions was carried out to check for any expenditure out with the scope of the charity's purpose. | No expenditure was identified that was out with the scope of the charity's purpose |
| The bank statements, cheques and cashbook has been reviewed for large or unusual entries | There were no large or unusual transactions identified. |
| All prior year balances were agreed to 2017_2018 accounts and comparisons from current year to prior year balances to check for completeness and for any unusual transactions. | Comparison to 2017_2018 completed, no unusual items identified. |
| Restricted fund transactions have been reviewed to ensure they have been accurately recorded in the accounts | Correctly stated. |
| The Trustee Annual Report was reviewed to ensure that the information contained in the accounts is consistent with the annual report | Reviewed the Trustees Annual Report written by the Group Chairman for 2019 AGM |
| Review of contingent liabilities ensure consistent with prior year. | The emergency building repair fund has continued remain at £7,500 due to the expected cost should work be work required to carry out repairs to building/roof. An additional contingent liability has been added for £1k which has been in line from prior year for smaller camps – need to ensure this is sufficient. |
| Review of depreciation of minibus | Depreciation is in line with previous recommendation, approx 20% straight line. |

Summary

I can conclude that the charity accounts have been kept in accordance with the relevant requirements. The R&P accounts prepared for OSCR correctly reflect the accounting records which have been maintained throughout the year.

The electronic cash book continues to be well maintained. All supporting documentation for transactions is complete and maintained to a high standard.

Signed:

| | | |
|---|--|---------|
|  | Date: | 18/7/19 |
| Name: | Fiona Wade | |
| Relevant professional qualification(s) or body: | Institute of Chartered Accountants Scotland (ICAS) | |