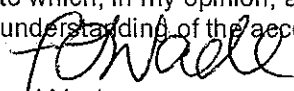


# OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts v2						
Report to the trustees/members of	Registered charity number	Charity name						
		48th Fife (Dalgety Bay) Scout Group						
On the accounts of the charity for the period		SC020064						
		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		1 <sup>st</sup>	April	2015	to	31 <sup>st</sup>	March	2016
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"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> 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: 19/5/16			
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							

# 48th Fife (Dalgety Bay) Scout Group

## Receipts and Payments Accounts Period from 1st April 2015 to 31st March 2016

### Examiners Record of Work Fiona Wade

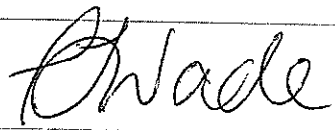
Work Carried Out	Result
Opening and closing bank balances were checked back to the bank statements.	Agreed to bank statements
Interest received checked to the bank statements	Interest verified. Low interest % received in savings account, although higher rate accounts tend to have fixed periods, so may not be suitable.
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 2015/16 Receipts & Payments accounts.	All entries have been recorded correctly in the R&P 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 transactions were identified as being 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 2014_2015 accounts and comparisons from current year to prior year balances to check for completeness and for any unusual transactions.	Comparison to 2014_2015 completed, no unusual items identified.
Restricted fund transactions have been reviewed to ensure they have been accurately recorded in the accounts	Correctly stated.
The Chairman's Report was reviewed to ensure that the information contained in the accounts is consistent with the annual report	Reviewed the 2016 Chairman's Report written by the Group Chairman. Commentary is consistent with the accounts presented.
Review of emergency building repair fund to ensure consistent with prior year	TBC
New minibus	Old minibus traded in and new minibus purchased at the beginner of this year. No requirement to show proceeds from sale of fixed asset as per last years accounts the old minibus was valued at zero. Depreciation charged at 20% consistent with prior years and appropriate as new minibus was approx 6yrs old when purchased.

### Summary

I can conclude that the charity accounts have been kept in accordance with the relevant requirements. The 2015/2016 R&P accounts prepared for OSCR correctly reflect the accounting records, which have been maintained throughout the year.

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

Signed:

	Date:	19/5/16
Name:	Fiona Wade	
Relevant professional qualification(s) or body:	Institute of Chartered Accountants Scotland (ICAS)	